



3013 (01-03-11)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

For the Year Ended: DECEMBER 31, 2010

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHEBOYGAN FALLS UTILITY

Utility Address: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site: www.sheboyganfalls-wi.gov/utilities.php

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:

375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

Email Address: joel@shebfalls.com

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

Name: GREG PETERSON

Title: CPA

Office Address: CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

Email Address: greg@corsonpeterson.com

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

Name: RANDALL MEYER

Title: MAYOR

Office Address:

500A WATER STREET
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 2767

Fax Number: (920) 467 - 2847

Email Address:

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

YES

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

Name: PAUL CORSON

Title: CPA

Office Address: CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 223

Fax Number: (920) 457 - 8148

Email Address: paul@corsonpeterson.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/21/2010

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MR JOEL J TAUSCHEK

Title: DIRECTOR OF CITY SERVICES

Office Address:

375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085

Telephone: (920) 467 - 7900

Fax Number: (920) 467 - 2847

Email Address: joel@shebfalls.com

Name of utility commission/committee: CITY SERVICES COMMITTEE

Names of members of utility commission/committee:

- MRS ANNE KRAUTER, ALDERMAN
- MR RANDY MESSNER, ALDERMAN
- MR RANDALL MEYER, MAYOR
- MR TERRY VAN ENGEN, ALDERMAN

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)? YES

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

Firm Name: MAIL-COM CONSULTING
N27W23853 PAUL RD STE 104
PEWAUKEE, WI 53072-6243

Contact Person: MR KENT MOORE
Title: ACCOUNT MANAGER
Telephone: (262) 542 - 7512
Fax Number:
Email Address:

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

Prints and mails bills.

Firm Name: TDN UTILITY SERVICES
1075 FOND DU LAC AVE
SHEBOYGAN FALLS, WI 53085

Contact Person: TOM BIGLER
Title: OWNER
Telephone: (920) 467 - 6357
Fax Number:
Email Address:

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

METER READING SERVICES - READING ELECTRIC AND WATER METERS.

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT ENERGY
222 W WASHINGTON AVE
P.O. BOX 192
MADISON, WI 53701-0192

Contact Person: MR DAVE SCHMITZ
Title: ACCOUNT MANAGER

Telephone: (920) 322 - 6665

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

Alliant furnishes the required labor, tools, equipment, materials, parts, transportation and supervision necessary to perform substation inspections, infrared thermography, and equipment maintenance.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	16,249,080	15,399,850	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	14,444,733	13,370,942	2
Depreciation Expense (403)	602,850	581,411	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	442,671	404,172	5
Total Operating Expenses	15,490,254	14,356,525	
Net Operating Income	758,826	1,043,325	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	758,826	1,043,325	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	52	54	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	77,839	96,417	10
Miscellaneous Nonoperating Income (421)	13,384	114,295	11
Total Other Income	91,275	210,766	
Total Income	850,101	1,254,091	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,656)	(39,656)	12
Other Income Deductions (426)	117,170	116,290	13
Total Miscellaneous Income Deductions	77,514	76,634	
Income Before Interest Charges	772,587	1,177,457	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,840	1,840	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	45,497	51,718	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	47,337	53,558	
Net Income	725,250	1,123,899	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,585,901	16,462,002	20
Balance Transferred from Income (433)	725,250	1,123,899	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	18,311,151	17,585,901	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	16,249,080	0	16,249,080	1
Total (Acct. 400):	16,249,080	0	16,249,080	
Operation and Maintenance Expense (401-402):				
Derived	14,444,733	0	14,444,733	2
Total (Acct. 401-402):	14,444,733	0	14,444,733	
Depreciation Expense (403):				
Derived	602,850	0	602,850	3
Total (Acct. 403):	602,850	0	602,850	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	442,671	0	442,671	5
Total (Acct. 408):	442,671	0	442,671	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	758,826	0	758,826	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	52	0	52	8
Total (Acct. 415-416):	52	0	52	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	77,839		77,839	11
Total (Acct. 419):	77,839	0	77,839	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		10,500	10,500	12
Contributed Plant - Electric		2,884	2,884	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	13,384	13,384	
TOTAL OTHER INCOME:	77,891	13,384	91,275	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(39,656)	0	(39,656)	15
NONE			0	16
Total (Acct. 425):	(39,656)	0	(39,656)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	53,447	53,447	17
Depreciation Expense on Contributed Plant - Electric	0	63,723	63,723	18
NONE			0	19
Total (Acct. 426):	0	117,170	117,170	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,656)	117,170	77,514	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	20
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF LOAN FEES	1,840		1,840	21
Total (Acct. 428):	1,840	0	1,840	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	45,497	0	45,497	23
Total (Acct. 430):	45,497	0	45,497	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	47,337	0	47,337	
NET INCOME:	829,036	(103,786)	725,250	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	13,761,972	3,823,929	17,585,901	26
Total (Acct. 216):	13,761,972	3,823,929	17,585,901	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	829,036	(103,786)	725,250	27
Total (Acct. 433):	829,036	(103,786)	725,250	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,591,008	3,720,143	18,311,151	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		2,251			2,251	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		725			725	3
Materials		1,474			1,474	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	2,199	0	0	2,199	
Net income (or loss)	0	52	0	0	52	

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	1,319,149	14,929,931	0	0	16,249,080	1
Less: interdepartmental sales	0	47,487	0	0	47,487	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		1,908			1,908	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,319,149	14,880,536	0	0	16,199,685	

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	164,306	10,927	175,233	1
Electric operating expenses	332,325	21,854	354,179	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	725	0	725	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	58,896	3,642	62,538	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	36,423	(36,423)	0	18
All other accounts	0	0	0	19
Total Payroll	592,675	0	592,675	

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	4.3	1
Electric	6.3	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	27,338,998	27,175,991	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,896,890	11,179,080	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,442,108	15,996,911	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	518,556	488,259	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	518,556	488,259	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,865,651	1,029,930	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	4,490,003	4,474,571	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,677,929	1,834,972	17
Other Accounts Receivable (143)	123,645	143,228	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	205,080	176,054	20
Plant Materials and Operating Supplies (154)	416,231	389,768	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	3,352	3,419	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	8,781,891	8,051,942	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,320	10,160	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	7,987	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	16,307	10,160	
Total Assets and Other Debits	24,758,862	24,547,272	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,763,449	2,763,449	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	18,311,151	17,585,901	37
Total Proprietary Capital	21,074,600	20,349,350	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	1,148,513	1,333,197	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,148,513	1,333,197	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,135,482	1,120,189	42
Payables to Municipality (233)	211,061	204,675	43
Customer Deposits (235)	50	50	44
Taxes Accrued (236)	383,744	350,945	45
Interest Accrued (237)	14,818	16,533	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	72,976	61,947	48
Total Current and Accrued Liabilities	1,818,131	1,754,339	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	794	21,353	50
Other Deferred Credits (253)	716,824	1,089,033	51
Total Deferred Credits	717,618	1,110,386	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	24,758,862	24,547,272	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,755,906	0	0	15,420,085	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,435,982	0	0	13,552,727	2
Utility Plant in Service - Contributed Plant (101.2)	3,409,637	0	0	1,925,752	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)				14,900	8
Total Utility Plant	11,845,619	0	0	15,493,379	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,498,717	0	0	7,803,747	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	673,294	0	0	921,132	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,172,011	0	0	8,724,879	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	8,673,608	0	0	6,768,500	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,354,374	7,347,453			9,701,827	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	180,906	421,944			602,850	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,670				13,670	6
Accruals charged other						7
accounts (specify):						8
Charged to clearing accounts	4,968	52,008			56,976	9
Salvage	3,538	0			3,538	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	203,082	473,952	0	0	677,034	16
Debits during year						17
Book cost of plant retired	58,739	17,056			75,795	18
Cost of removal	0	602			602	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	58,739	17,658	0	0	76,397	25
Balance end of year (111.1)	2,498,717	7,803,747	0	0	10,302,464	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	619,847	857,409			1,477,256	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	53,447	63,723			117,170	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	53,447	63,723	0	0	117,170	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	673,294	921,132	0	0	1,594,426	26
Footnotes						27

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			382,977		382,977	354,051	3
Total Electric Utility					382,977	354,051	

Account	Total End of Year	Amount Prior Year	
Electric utility total	382,977	354,051	1
Water utility (154)	33,254	35,717	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	416,231	389,768	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2005 ADVANCE - ELECTRIC SUBSTATION	975	428	4,146	1
2005 ADVANCE - HWY 32 WATER PROJECT	814	428	3,462	2
2005 ADVANCE - STFL - UNFUNDED SERVICE LIABILITY	50	428	712	3
Total			8,320	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,763,449	1
Changes during year (explain):		2
Balance end of year	<u>2,763,449</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
STFL - UNFUNDED SERVICE LIABILITY	03/15/2005	03/15/2025	5.24%	133,513	1
SUBSTATION ADVANCE	04/01/2005	04/01/2015	3.62%	553,133	2
HWY 32 WATER MAIN PROJECT	04/01/2005	04/01/2015	3.62%	461,867	3
Total for Account 223				1,148,513	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	350,945	1
Accruals:		
Charged water department expense	171,154	2
Charged electric department expense	271,517	3
Charged sewer department expense	4,506	4
Other (explain):		
Charged to clearing	8,885	5
Total Accruals and other credits	456,062	
Taxes paid during year:		
County, state and local taxes	350,945	6
Social Security taxes	44,127	7
PSC Remainder Assessment	16,227	8
Other (explain):		
Gross receipts tax	11,964	9
Total payments and other debits	423,263	
Balance end of year	383,744	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2005 SUBSTATION ADVANCE	5,858	20,947	21,775	5,030	2
2005 HWY 32 WATER MAIN PROJECT	4,891	17,491	18,182	4,200	3
2005 STFL - UNFUNDED SERVICE LIABILITY	5,784	7,059	7,255	5,588	4
Subtotal	16,533	45,497	47,212	14,818	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	16,533	45,497	47,212	14,818	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	518,556	2
Total (Acct. 124):	518,556	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	213,739	8
Electric	1,464,190	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,677,929	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	105,277	12
Merchandising, jobbing and contract work	4,637	13
Other (specify):		
JOINT POLE USE RENT	13,731	14
Total (Acct. 143):	123,645	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES PUT ON TAX ROLL	147,038	15
UTILITY COST OF EMPLOYEES PERFORMING CITY FUNCTIONS	42,905	16
CITY'S PORTION OF 2010 BANK SERVICE CHARGES	5,047	17
JOINT OPERATING COST BALANCE DUE	6,599	18
LOCATING COSTS	2,779	19

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
MISCELLANEOUS	712	20
Total (Acct. 145):	205,080	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
MISCELLANEOUS	7,987	23
Total (Acct. 183):	7,987	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS, AND OTHER EXPENSES - CITY	121,725	27
BILLINGS DUE SEWER DEPARTMENT	89,336	28
Total (Acct. 233):	211,061	
Other Deferred Credits (253):		
Regulatory Liability	515,534	29
PUBLIC BENEFITS PROGRAM	201,027	30
MISCELLANEOUS	263	31
Total (Acct. 253):	716,824	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,396,375	13,523,126	0	0	21,919,501	1
Materials and Supplies	34,485	368,514	0	0	402,999	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,426,545	7,575,600	0	0	10,002,145	4
Customer Advances for Construction		11,074			11,074	5
Regulatory Liability	201,997	333,364	0	0	535,361	6
NONE					0	7
Average Net Rate Base	5,802,318	5,971,602	0	0	11,773,920	
Net Operating Income	67,429	691,397	0	0	758,826	8
Net Operating Income as a percent of						
Average Net Rate Base	1.16%	11.58%	N/A	N/A	6.44%	

**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	209,479	345,711	0	0	555,190	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,963	24,693	0	0	39,656	3
Other (specify):						
NONE					0	4
Balance End of Year	194,516	321,018	0	0	515,534	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,296,407	1,225,009	1
Total Sales of Water	1,296,407	1,225,009	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	11,229	10,800	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	11,513	10,510	5
Total Other Operating Revenues	22,742	21,310	
Total Operating Revenues	1,319,149	1,246,319	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	457,375	416,215	6
Pumping Expenses (620-633)	115,744	96,146	7
Water Treatment Expenses (640-652)	0	0	8
Transmission and Distribution Expenses (660-678)	168,161	182,590	9
Customer Accounts Expenses (901-906)	35,423	36,134	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	122,957	119,419	12
Total Operation and Maintenance Expenses	899,660	850,504	
Other Operating Expenses			
Depreciation Expense (403)	180,906	170,542	13
Amortization Expense (404-407)		0	14
Taxes (408)	171,154	157,003	15
Total Other Operating Expenses	352,060	327,545	
Total Operating Expenses	1,251,720	1,178,049	
NET OPERATING INCOME	67,429	68,270	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,231	148,811	447,691	5
Commercial (461.2)	231	24,157	64,769	6
Industrial (461.3)	53	259,771	356,818	7
Public Authority (461.4)	16	4,440	12,751	8
Total Metered Sales to General Customers (461)	3,531	437,179	882,029	
Private Fire Protection Service (462)	39		40,463	9
Public Fire Protection Service (463)	3,492		373,915	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	7,062	437,179	1,296,407	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	373,915	3
NONE		4
Total Public Fire Protection Service (463)	373,915	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
RENT FOR CELL ANTENNA ON WATER TOWER	11,229	7
Total Rents from Water Property (472)	11,229	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	1,455	9
Return on net investment in meters charged to sewer department	10,058	10
Other (specify):		
Total Other Water Revenues (474)	11,513	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	457,375	416,215	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
Total Source of Supply Expenses	457,375	416,215	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	16,874	16,543	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	70,052	65,228	16
Pumping Labor and Expenses (624)	0		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)	379		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	28,818	13,996	24
Total Pumping Expenses	115,744	96,146	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	0		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)	0		32
Total Water Treatment Expenses	0	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,874	16,543	33
Storage Facilities Expenses (661)		207	34
Transmission and Distribution Lines Expenses (662)	32,017	30,814	35
Meter Expenses (663)	15,003	18,023	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	15,499	15,883	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	3,152	68	41
Maintenance of Distribution Reservoirs and Standpipes (672)	24,451	17,345	42
Maintenance of Transmission and Distribution Mains (673)	20,797	49,361	43
Maintenance of Services (675)	23,985	15,426	44
Maintenance of Meters (676)		0	45
Maintenance of Hydrants (677)	16,383	18,920	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	168,161	182,590	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	11,857	12,303	49
Customer Records and Collection Expenses (903)	23,566	23,831	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	35,423	36,134	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,367	30,950	55
Office Supplies and Expenses (921)	17,447	15,552	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	12,527	15,511	58
Property Insurance (924)	1,433	2,561	59
Injuries and Damages (925)	15,525	13,029	60
Employee Pensions and Benefits (926)	37,979	38,772	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	1,166	1,235	64
Rents (931)		0	65
Maintenance of General Plant (932)	5,513	1,809	66
Total Administrative and General Expenses	122,957	119,419	
Total Operation and Maintenance Expenses	899,660	850,504	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Pumping Equipment (633) - 2010 expenses are higher because one of our pump motors was pulled for major maintenance and repairs.

Maintenance of Transmission and Distribution Mains (673) - 2009 was high because \$21,165 was paid to an outside contractor to fix a water main located under railroad tracks. The 2010 amount is back to normal levels.

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		165,874	151,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	3,504	2,900	2
Net property tax equivalent		162,370	148,324	
Social Security	50% OF FICA TAX ON METER READING/RECORDS WAGES	10,030	10,034	3
PSC Remainder Assessment		1,298	1,189	4
Other (specify): CHARGED TO CLEARING		(2,544)	(2,544)	5
Total tax expense		171,154	157,003	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167205				3
County tax rate	mills		5.021925				4
Local tax rate	mills		4.926045				5
School tax rate	mills		9.446686				6
Voc. school tax rate	mills		1.534617				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.096478				10
Less: state credit	mills		1.372353				11
Net tax rate	mills		19.724125				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.926045				14
Combined School Tax Rate	mills		10.981303				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.907348				17
Total Tax Rate	mills		21.096478				18
Ratio of Local and School Tax to Total	dec.		0.754029				19
Total tax net of state credit	mills		19.724125				20
Net Local and School Tax Rate	mills		14.872555				21
Utility Plant, Jan. 1	\$	11,755,906	11,755,906				22
Materials & Supplies	\$	35,717	35,717				23
Subtotal	\$	11,791,623	11,791,623				24
Less: Plant Outside Limits	\$	787,333	787,333				25
Taxable Assets	\$	11,004,290	11,004,290				26
Assessment Ratio	dec.		1.013517				27
Assessed Value	\$	11,153,035	11,153,035				28
Net Local & School Rate	mills		14.872555				29
Tax Equiv. Computed for Current Year	\$	165,874	165,874				30
Tax Equivalent per 1994 PSC Report	\$	83,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	165,874					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	1,700				1,700	11
Structures and Improvements (321)	99,293				99,293	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	601,672				601,672	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,552				5,552	16
Total Pumping Plant	708,217	0	0	0	708,217	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	24,348				24,348	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,037,264				1,037,264	24
Transmission and Distribution Mains (343)	4,650,910				4,650,910	25
Services (345)	570,781				570,781	26
Meters (346)	464,988	72,621	8,440		529,169	27
Hydrants (348)	460,029	6,685	650		466,064	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,208,320	79,306	9,090	0	7,278,536	
GENERAL PLANT						
Land and Land Rights (389)	402				402	30
Structures and Improvements (390)	146,009	3,694	1,500		148,203	31
Office Furniture and Equipment (391)	7,324	2,240			9,564	32
Computer Equipment (391.1)	32,081	4,608			36,689	33
Transportation Equipment (392)	54,666	48,104	48,149		54,621	34
Stores Equipment (393)	343				343	35
Tools, Shop and Garage Equipment (394)	31,304				31,304	36
Laboratory Equipment (395)	487				487	37
Power Operated Equipment (396)	30,414				30,414	38
Communication Equipment (397)	10,598				10,598	39
SCADA Equipment (397.1)	126,458				126,458	40
Miscellaneous Equipment (398)	146				146	41
Total General Plant	440,232	58,646	49,649	0	449,229	
Total utility plant in service directly assignable	8,356,769	137,952	58,739	0	8,435,982	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,356,769	137,952	58,739	0	8,435,982	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,713,027				2,713,027	25
Services (345)	415,885	10,500			426,385	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	263,517				263,517	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,392,429	10,500	0	0	3,402,929	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	6,708				6,708	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	6,708	0	0	0	6,708	
Total utility plant in service directly assignable	3,399,137	10,500	0	0	3,409,637	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,399,137	10,500	0	0	3,409,637	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	70,343	3.20%	3,178	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	478,740	4.40%	26,474	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	5,552	4.40%		11
Total Pumping Plant	554,635		29,652	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	524,849	1.90%	19,708	17
Transmission and Distribution Mains (343)	553,629	1.30%	60,462	18
Services (345)	128,698	2.90%	16,552	19
Meters (346)	219,412	5.50%	27,339	20
Hydrants (348)	83,966	2.20%	10,187	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,510,554		134,248	
GENERAL PLANT				
Structures and Improvements (390)	99,635	2.90%	4,266	23
Office Furniture and Equipment (391)	7,324	5.80%	490	24
Computer Equipment (391.1)	8,554	26.70%	9,181	25
Transportation Equipment (392)	54,666	13.30%	7,268	26
Stores Equipment (393)	343	5.80%		27
Tools, Shop and Garage Equipment (394)	30,779	5.80%	525	28
Laboratory Equipment (395)	487	5.80%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					73,521	7
323					0	8
325					505,214	9
326					0	10
328					5,552	11
	0	0	0	0	584,287	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					544,557	17
343					614,091	18
345					145,250	19
346	8,440		18		238,329	20
348	650		20		93,523	21
349					0	22
	9,090	0	38	0	1,635,750	
390	1,500				102,401	23
391					7,814	24
391.1					17,735	25
392	48,149		3,500		17,285	26
393					343	27
394					31,304	28
395					487	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	21,439	7.50%	2,281	30
Communication Equipment (397)	10,598	15.00%		31
SCADA Equipment (397.1)	55,214	9.20%	11,634	32
Miscellaneous Equipment (398)	146	5.80%		33
Total General Plant	289,185		35,645	
Total accum. prov. directly assignable	2,354,374		199,545	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,354,374		199,545	

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					23,720	30
397					10,598	31
397.1					66,848	32
398					146	33
	49,649	0	3,500	0	278,681	
	58,739	0	3,538	0	2,498,718	
					0	34
	58,739	0	3,538	0	2,498,718	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	432,569	1.30%	35,269	18
Services (345)	125,155	2.90%	12,213	19
Meters (346)	0	0.00%		20
Hydrants (348)	55,582	2.20%	5,798	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	613,306		53,280	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					467,838	18
345					137,368	19
346					0	20
348					61,380	21
349					0	22
	0	0	0	0	666,586	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	6,541	15.00%	167	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	6,541		167	
Total accum. prov. directly assignable	619,847		53,447	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	619,847		53,447	

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					6,708	31
397.1					0	32
398					0	33
	0	0	0	0	6,708	
	0	0	0	0	673,294	
					0	34
	0	0	0	0	673,294	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	31,024			31,024	1
February	29,124			29,124	2
March	32,103			32,103	3
April	33,459			33,459	4
May	37,214			37,214	5
June	49,586			49,586	6
July	55,806			55,806	7
August	54,524			54,524	8
September	44,886			44,886	9
October	32,609			32,609	10
November	31,538			31,538	11
December	33,635			33,635	12
Total annual pumpage	465,508	0	0	465,508	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	465,508	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	465,508	4
Less: Gallons (000's) sold (Revenue Water):	437,179	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	28,329	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	526	8
Gallons (000's) used for fire protection:	61	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	234	11
Subtotal Authorized System Uses:	821	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	3,500	14
Gallons (000's) lost due to service leaks or breaks:	2,135	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,105	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	20,768	18
Subtotal Water Losses:	27,508	19
Percentage of water entering distribution system sold:	94%	20
Percentage of Real and Apparent Losses:	6%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,348	29
Date of maximum: 08/31/2010		30
Cause of maximum: Customer Demand		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	789	33
Date of minimum: 12/17/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	543,046	35
If water is purchased:		36
Vendor Name: SHEBOYGAN WATER UTILITY		37
Point of Delivery: TAYLOR DRIVE PUMP STATION		38
What percentage of purchased water is surface water? 0%		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	7,800	43
Outside municipality?	75	44

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	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	9
Year Installed	1996	1996	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HWY PP BOOSTER PUMP (1)	HWY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	15
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PALO	PALO	A/C	19
Year Installed	1990	1990	1987	20
Type	OTHER	OTHER	CENTRIFUGAL	21
Actual Capacity (gpm)	120	120	1,740	22
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	23
Year Installed	1990	1990	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26
Footnotes				27
				28

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	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3 (FOREST)	TOWER #4 (WESTERN)	TOWER #5 (MEADOWLARK)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	3 4
Year constructed	1969	1976	1996	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	83	101	105	9 10
Total capacity in gallons (actual)	2,000,000	2,000,000	200,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.250	148				148	1
M	D	2.000	167				167	2
M	D	3.000	0				0	3
M	D	4.000	373				373	4
P	D	4.000	21				21	5
M	D	6.000	74,532				74,532	6
P	D	6.000	5,091				5,091	7
M	D	8.000	41,220				41,220	8
P	D	8.000	32,520				32,520	9
M	D	10.000	18,377				18,377	10
P	D	10.000	20,801				20,801	11
M	D	12.000	40,404				40,404	12
P	D	12.000	15,873				15,873	13
M	T	16.000	6,304				6,304	14
P	T	16.000	9,798				9,798	15
M	T	24.000	5,407				5,407	16
Total Within Municipality			271,036	0	0	0	271,036	
Total Utility			271,036	0	0	0	271,036	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	861				861		1
M	0.750	541				541		2
P	1.000	11				11		3
M	1.000	1,149				1,149	96	4
L	1.000	5				5		5
M	1.250	3				3		6
M	1.500	37	7			44	14	7
P	1.500	8				8	6	8
P	2.000	7				7	6	9
M	2.000	55				55	8	10
M	3.000	2				2		11
M	4.000	2				2		12
M	6.000	7				7		13
M	8.000	3				3		14
M	12.000	1				1		15
Total Utility		2,692	7	0	0	2,699	130	

WATER SERVICES

Water Services (Page W-22)

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

Seven 1.5 inch copper services were added by a developer at the end of Covington Drive.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,623	36	122		1537	40	1
0.750	1,762	234	61		1935	239	2
1.000	63		1		62	0	3
1.500	45		1		44	1	4
2.000	36				36	4	5
2.500	0				0	0	6
3.000	12		1		11	0	7
4.000	4				4	0	8
6.000	2				2	2	9
Total:	3,547	270	186	0	3631	286	

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	1,430	67	3	0	4	33	1537	1
0.750	1,789	100	9	1	1	35	1935	2
1.000	13	31	10	4	0	4	62	3
1.500	3	21	5	7	0	8	44	4
2.000	0	13	15	5	0	3	36	5
2.500	0	0	0	0	0	0	0	6
3.000	0	2	2	2	2	3	11	7
4.000	0	0	3	1	0	0	4	8
6.000	0	0	2	0	0	0	2	9
Total:	3,235	234	49	20	7	86	3631	

METERS

Meters (Page W-23)

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

Yes, Sheboygan Utility owns the meter that measures the water we purchase for our utility and that meter is changed out every year.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	421	2	2		421	2
Total Fire Hydrants	421	2	2	0	421	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	421	*
Number of distribution system valves end of year:	706	
Number of distribution valves operated during year:	108	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

In the past, part-time employees were hired to operate the distribution valves during the summer. During 2010, there were limited part-time employees to perform these services. The utility will look to operate the remaining valves in 2011.

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Station Meter	12	8 Fond du lac Ave Pump Station	Turbine	1/1/2000		

LIST OF ALL STATION AND WHOLESALE METERS

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

General footnotes

Because all of our water is purchased from Sheboygan, we use their measured readings for water purchased from a meter Sheboygan owns. Sheboygan tests the meter every year. Our 12" meter reported on W-26 is not used for any reporting purposes and therefore we do not test it.

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Sheboygan County	
Cities	
SHEBOYGAN FALLS	3,502
Total Cities:	3,502
Towns	
SHEBOYGAN FALLS	29
Total Towns:	29
Total Sheboygan County:	3,531
Total Company:	3,531

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	14,884,295	14,114,356	1
Total Sales of Electricity	14,884,295	14,114,356	
Other Operating Revenues			
Forfeited Discounts (450)	20,056	13,442	2
Miscellaneous Service Revenues (451)	816	315	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	20,277	20,277	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	4,487	5,141	7
Total Other Operating Revenues	45,636	39,175	
Total Operating Revenues	14,929,931	14,153,531	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	12,668,327	11,762,839	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	533,044	437,261	10
Customer Accounts Expenses (901-905)	78,572	79,737	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	265,130	240,601	14
Total Operation and Maintenance Expenses	13,545,073	12,520,438	
Other Expenses			
Depreciation Expense (403)	421,944	410,869	15
Amortization Expense (404-407)		0	16
Taxes (408)	271,517	247,169	17
Total Other Expenses	693,461	658,038	
Total Operating Expenses	14,238,534	13,178,476	
NET OPERATING INCOME	691,397	975,055	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	20,056	2
Other (specify):		
Total Forfeited Discounts (450)	20,056	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	816	3
Total Miscellaneous Service Revenues (451)	816	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL	20,277	5
Total Rent from Electric Property (454)	20,277	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHECK FEES AND MISCELLANEOUS	237	7
SALES TAX DISCOUNTS	953	8
PATRONAGE DIVIDEND - RESCO	3,297	9
Total Other Electric Revenues (456)	4,487	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	12,668,327	11,762,839	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	12,668,327	11,762,839	
Total Power Production Expenses	12,668,327	11,762,839	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	4,126	4,036	50
Load Dispatching (581)		0	51
Station Expenses (582)	5,994	9,477	52
Overhead Line Expenses (583)	12,882	8,216	53
Underground Line Expenses (584)	8,753	6,250	54
Street Lighting and Signal System Expenses (585)	2,407	3,671	55
Meter Expenses (586)	33,637	26,911	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	113,822	103,604	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	14,916	0	61
Maintenance of Station Equipment (592)	53,762	40,911	62
Maintenance of Overhead Lines (593)	123,977	117,348	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	36,379	51,504	64
Maintenance of Line Transformers (595)	21,218	3,600	65
Maintenance of Street Lighting and Signal Systems (596)	101,171	61,733	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	533,044	437,261	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	25,608	22,923	70
Customer Records and Collection Expenses (903)	51,056	56,203	71
Uncollectible Accounts (904)	1,908	611	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	78,572	79,737	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	35,846	31,857	79
Office Supplies and Expenses (921)	22,650	21,464	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	46,857	27,622	82
Property Insurance (924)	1,980	3,536	83
Injuries and Damages (925)	21,439	17,992	84
Employee Pensions and Benefits (926)	112,976	117,543	85
Regulatory Commission Expenses (928)		4,196	86
Duplicate Charges -- Credit (929)	5,867	6,508	87
Miscellaneous General Expenses (930)	21,636	20,401	88
Rents (931)		0	89
Maintenance of General Plant (932)	7,613	2,498	90
Total Administrative and General Expenses	265,130	240,601	
Total Operation and Maintenance Expenses	13,545,073	12,520,438	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Maintenance of Line Transformers (595) - In 2010 we had significant maintenance and repairs made to one large transformer for \$15,059, which included temporary rent on a transformer while it was being repaired.

Maintenance of Underground Lines (594) - Less time was spent during 2010 compared to the prior year related to maintenance of underground lines.

Maintenance of Station Equipment (592) - During 2010 we spent \$9,676 for an outside consultant to perform diagnostic testing on all four of our substations. The testing included acoustic, sound, vibration, infrared, load tap changer transient, dissolved gas and visual analysis.

Outside Services Employed (923) - During 2010 we hired GL Noble Denton to perform a general electric study - SynerGEE Model Development which totaled \$16,500.

Maintenance of Street Lighting (596) - During 2010 we hired an outside construction company to repair various underground faults related to our street lighting which totaled \$28,814.

Maintenance of Structures (591) - During 2010 we hired Goldsmith to hydroblast, prepare and paint our Water Street shop for \$14,916.

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		217,870	199,721	1
Social Security		33,095	33,307	2
Wisconsin Gross Receipts Tax		11,964	9,315	3
PSC Remainder Assessment		14,929	12,024	4
Other (specify):				
CAPITALIZED FICA TAX		(3,485)	(4,342)	5
CHARGED TO CLEARING		(2,856)	(2,856)	6
Total tax expense		271,517	247,169	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167205				3
County tax rate	mills		5.021925				4
Local tax rate	mills		4.926045				5
School tax rate	mills		9.446686				6
Voc. school tax rate	mills		1.534617				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.096478				10
Less: state credit	mills		1.372353				11
Net tax rate	mills		19.724125				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.926045				14
Combined School Tax Rate	mills		10.981303				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.907348				17
Total Tax Rate	mills		21.096478				18
Ratio of Local and School Tax to Total	dec.		0.754029				19
Total tax net of state credit	mills		19.724125				20
Net Local and School Tax Rate	mills		14.872555				21
Utility Plant, Jan. 1	\$	15,420,085	15,420,085				22
Materials & Supplies	\$	354,051	354,051				23
Subtotal	\$	15,774,136	15,774,136				24
Less: Plant Outside Limits	\$	1,320,385	1,320,385				25
Taxable Assets	\$	14,453,751	14,453,751				26
Assessment Ratio	dec.		1.013517				27
Assessed Value	\$	14,649,122	14,649,122				28
Net Local & School Rate	mills		14.872555				29
Tax Equiv. Computed for Current Year	\$	217,870	217,870				30
Tax Equivalent per 1994 PSC Report	\$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	217,870					34
Footnotes							35

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	27,872				27,872	34
Structures and Improvements (361)	84,867				84,867	35
Station Equipment (362)	3,543,541				3,543,541	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	858,403	2,940	66		861,277	38
Overhead Conductors and Devices (365)	1,393,779	1,768	13		1,395,534	39
Underground Conduit (366)	276,360				276,360	40
Underground Conductors and Devices (367)	2,316,840	3,722	57		2,320,505	41
Line Transformers (368)	1,730,563	9,544			1,740,107	42
Services (369)	884,771	10,741	336		895,176	43
Meters (370)	503,448	29,490	16,584		516,354	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	753,489	8,597			762,086	47
Total Distribution Plant	12,373,933	66,802	17,056	0	12,423,679	
GENERAL PLANT						
Land and Land Rights (389)	250				250	48
Structures and Improvements (390)	245,421				245,421	49
Office Furniture and Equipment (391)	33,823	3,093			36,916	50
Computer Equipment (391.1)	41,348	6,363			47,711	51
Transportation Equipment (392)	481,385				481,385	52
Stores Equipment (393)	1,028				1,028	53
Tools, Shop and Garage Equipment (394)	80,547				80,547	54
Laboratory Equipment (395)	10,137				10,137	55
Power Operated Equipment (396)	208,791				208,791	56
Communication Equipment (397)	16,423				16,423	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	439				439	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.
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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)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,119,592	9,456	0	0	1,129,048	
Total utility plant in service directly assignable	13,493,525	76,258	17,056	0	13,552,727	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	13,493,525	76,258	17,056	0	13,552,727	

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	237,252				237,252	38
Overhead Conductors and Devices (365)	388,669				388,669	39
Underground Conduit (366)	139,985	365			140,350	40
Underground Conductors and Devices (367)	897,375	236			897,611	41
Line Transformers (368)	0				0	42
Services (369)	36,300	2,283			38,583	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)	207,150				207,150	47
Total Distribution Plant	1,906,731	2,884	0	0	1,909,615	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	16,137				16,137	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	16,137	0	0	0	16,137	
Total utility plant in service directly assignable	1,922,868	2,884	0	0	1,925,752	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,922,868	2,884	0	0	1,925,752	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	28,585	2.70%	2,291	27
Station Equipment (362)	1,880,800	3.03%	107,369	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					30,876	27
362					1,988,169	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	531,355	3.33%	28,633	30
Overhead Conductors and Devices (365)	777,612	3.33%	46,442	31
Underground Conduit (366)	60,839	2.50%	6,909	32
Underground Conductors and Devices (367)	927,879	3.33%	77,211	33
Line Transformers (368)	865,979	3.33%	57,786	34
Services (369)	576,519	3.33%	29,636	35
Meters (370)	304,433	3.33%	16,979	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)	553,072	3.33%	25,234	39
Total Distribution Plant	6,507,073		398,490	
GENERAL PLANT				
Structures and Improvements (390)	107,255	2.70%	6,626	40
Office Furniture and Equipment (391)	33,823	9.09%	3,093	41
Computer Equipment (391.1)	4,812	12.50%	5,566	42
Transportation Equipment (392)	377,125	12.50%	60,173	43
Stores Equipment (393)	1,028	6.67%		44
Tools, Shop and Garage Equipment (394)	80,547	6.67%		45
Laboratory Equipment (395)	10,137	5.00%		46
Power Operated Equipment (396)	208,791	10.00%		47
Communication Equipment (397)	16,423	8.33%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	439	10.00%		50
Total General Plant	840,380		75,458	
Total accum. prov. directly assignable	7,347,453		473,948	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	7,347,453		473,948	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	7,347,453		473,948	

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	66	103			559,819	30
365	13	24			824,017	31
366					67,748	32
367	57	90			1,004,943	33
368					923,765	34
369	336	385			605,434	35
370	16,584				304,828	36
371					0	37
372					0	38
373					578,306	39
	17,056	602	0	0	6,887,905	
390					113,881	40
391					36,916	41
391.1					10,378	42
392					437,298	43
393					1,028	44
394					80,547	45
395					10,137	46
396					208,791	47
397					16,423	48
397.1					0	49
398					439	50
	0	0	0	0	915,838	
	17,056	602	0	0	7,803,743	
					0	51
	17,056	602	0	0	7,803,743	
399					0	52
	0	0	0	0	0	
	17,056	602	0	0	7,803,743	

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

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	167,835	3.33%	7,900	30
Overhead Conductors and Devices (365)	247,804	3.33%	12,943	31
Underground Conduit (366)	24,594	2.50%	3,504	32
Underground Conductors and Devices (367)	316,726	3.33%	29,887	33
Line Transformers (368)	0	0.00%		34
Services (369)	3,272	3.33%	1,247	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)	88,440	3.33%	6,898	39
Total Distribution Plant	848,671		62,379	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	8,738	8.33%	1,344	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	8,738		1,344	
Total accum. prov. directly assignable	857,409		63,723	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	857,409		63,723	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	857,409		63,723	

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					175,735	30
365					260,747	31
366					28,098	32
367					346,613	33
368					0	34
369					4,519	35
370					0	36
371					0	37
372					0	38
373					95,338	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>911,050</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					10,082	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,082</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>921,132</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>921,132</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>921,132</u>	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	21				21	1
7.2/12.5 kV (12kV)	28				28	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
240V	12				12	4
Underground Lines						
2.4/4.16 kV (4kV)	12				12	5
7.2/12.5 kV (12kV)	25				25	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
240V	4				4	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
240V	1				1	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

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	28,009	Wednesday	01/06/2010	11:00	15,350	1
February	02	27,347	Tuesday	02/09/2010	12:00	15,014	2
March	03	26,232	Monday	03/01/2010	20:00	15,619	3
April	04	26,585	Wednesday	04/07/2010	12:00	14,232	4
May	05	30,470	Tuesday	05/25/2010	16:00	15,254	5
June	06	31,553	Tuesday	06/22/2010	16:00	17,054	6
July	07	32,417	Thursday	07/08/2010	14:00	17,260	7
August	08	33,482	Thursday	08/12/2010	14:00	18,508	8
September	09	33,071	Wednesday	09/01/2010	14:00	15,696	9
October	10	28,139	Thursday	10/07/2010	12:00	14,712	10
November	11	26,623	Tuesday	11/30/2010	16:00	14,731	11
December	12	28,070	Tuesday	12/14/2010	18:00	14,289	12
Total		351,998				187,719	

System Name SHEBOYGAN FALLS UTILITY

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	187,724	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	187,724	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	178,279	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	67	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	688	22
Total Used by Company	755	23
Total Sold and Used	179,034	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	8,690	27
Total Energy Losses	8,690	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.6291%	29
Total Disposition of Energy	187,724	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)
Residential Sales				
RESIDENTIAL	RG-1	3,995	32,564	1
Total Sales for Residential Sales		3,995	32,564	
Commercial & Industrial				
COMMERCIAL	CG-1	421	8,048	2
INTERDEPT - SALES TO WATER DEPT	CG-1	1	612	3
SMALL POWER CP-1	CP-1	39	8,348	4
LARGE POWER CP-2	CP-2	13	14,811	5
INDUSTRIAL POWER CP-3	CP-3	4	69,687	6
INDUSTRIAL POWER CP-4	CP-4	2	43,030	7
Total Sales for Commercial & Industrial		480	144,536	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	2	1,064	8
SECURITY LIGHTS	MS-2	42	115	9
Total Sales for Public Street & Highway Lighting		44	1,179	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,519	178,279	

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)	
		2,798,452	157,415	2,955,867	1
0	0	2,798,452	157,415	2,955,867	
		702,846	36,627	739,473	2
		45,574	1,913	47,487	3
30,994	46,568	728,768	41,516	770,284	4
53,546	60,544	1,266,663	75,526	1,342,189	5
291,166	160,093	5,234,995	345,307	5,580,302	6
85,917	161,145	3,111,982	203,418	3,315,400	7
461,623	428,350	11,090,828	704,307	11,795,135	
		116,028	3,826	119,854	8
		12,945	494	13,439	9
0	0	128,973	4,320	133,293	
				0	10
0	0	0	0	0	
461,623	428,350	14,018,253	866,042	14,884,295	

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	ALLIANT ENERGY				1
Point of Delivery	SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW	351,998				6
Average load factor	73.0561%				7
Total Cost of Purchased Power	12,668,327				8
Average cost per kWh	0.0675				9
On-Peak Hours (if applicable)	08:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,426	7,925			12
February	7,385	7,629			13
March	7,484	8,136			14
April	7,365	6,867			15
May	7,578	7,676			16
June	8,023	9,031			17
July	8,436	8,825			18
August	8,878	9,631			19
September	7,735	7,961			20
October	7,401	7,311			21
November	7,208	7,523			22
December	7,207	7,083			23
Total kWh (000)	92,126	95,598			24

Footnotes:

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

Footnotes:

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	12,470	3
Num. Main Transformers in Operation	2	2	1	2	4
Total Capacity of Transformers in kVA	19,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
Kwh Output					9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,099	1,620	47,567	1
Acquired during year	321	1	300	2
Total	5,420	1,621	47,867	3
Retired during year	477			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,943	1,621	47,867	6
Number end of year accounted for as follows:				7
In customers' use	4,785	1,399	29,155	8
In utility's use	16	12	1,187	9
Locked meters on customers' premises				10
In stock	142	210	17,525	11
Total end of year	4,943	1,621	47,867	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	20	6,080	1
Sodium Vapor	250	177	120,136	2
Total		197	126,216	
Ornamental				
Sodium Vapor	70	2	383	3
Sodium Vapor	100	826	930,051	4
Total		828	930,434	
Other				
NONE				5
Total		0	0	