



3013 (01-03-11)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I TRENA LARSON of
(Person responsible for accounts)

BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/28/2011
(Date)

OFFICE MANAGER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Black River Falls Municipal Utilities
Black River Falls, Wisconsin

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

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

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

March 28, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1396

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TRENA LARSON

Title: OFFICE MANAGER

Office Address:

119 NORTH WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

Email Address: tlarson@wppienergy.org

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

Name: KIM SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (612) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

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

Name: JOHN LUND

Title: PRESIDENT

Office Address:

P.O. BOX 516
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 4585

Fax Number:

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: KIM SHULT

Title: SENIOR MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (612) 876 - 4912

Fax Number: (612) 238 - 9100

Email Address: kimberly.shult@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/3/2010

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

Names and titles of utility management including manager or superintendent:

Name: GERALD EWERT

Title: ADMINISTRATOR

Office Address:

119 N WATER STREET
BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

Email Address: jewert@wppisys.org

Name of utility commission/committee: BLACK RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR EUGENE BOISEN, SECRETARY
- MR FREDERICK GOETTL, COMMISSIONER
- MR DAVE JOHNSON, COMMISSIONER
- MR JOHN LUND, PRESIDENT
- MR PETE OLSON, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,602,535	6,389,479	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,216,765	5,694,483	2
Depreciation Expense (403)	371,890	376,711	3
Amortization Expense (404-407)	10,508	6,113	4
Taxes (408)	341,954	321,442	5
Total Operating Expenses	6,941,117	6,398,749	
Net Operating Income	661,418	(9,270)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	661,418	(9,270)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,354	0	7
Income from Nonutility Operations (417)	6,164	14,950	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,850	18,951	10
Miscellaneous Nonoperating Income (421)	50,275	85,426	11
Total Other Income	90,643	119,327	
Total Income	752,061	110,057	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,132)	(38,132)	12
Other Income Deductions (426)	109,983	112,734	13
Total Miscellaneous Income Deductions	71,851	74,602	
Income Before Interest Charges	680,210	35,455	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	342,328	113,295	14
Amortization of Debt Discount and Expense (428)	13,990	12,244	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	4,232	212	18
Interest Charged to Construction--Cr. (432)	261,160	28,734	19
Total Interest Charges	99,390	97,017	
Net Income	580,820	(61,562)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,595,320	9,670,168	20
Balance Transferred from Income (433)	580,820	(61,562)	21
Miscellaneous Credits to Surplus (434)	42,181	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	9,046	23
Appropriations of Surplus--Debit (436)	4,240	4,240	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,214,081	9,595,320	

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	7,602,535	0	7,602,535	1
Total (Acct. 400):	7,602,535	0	7,602,535	
Operation and Maintenance Expense (401-402):				
Derived	6,216,765	0	6,216,765	2
Total (Acct. 401-402):	6,216,765	0	6,216,765	
Depreciation Expense (403):				
Derived	371,890	0	371,890	3
Total (Acct. 403):	371,890	0	371,890	
Amortization Expense (404-407):				
Derived	10,508	0	10,508	4
Total (Acct. 404-407):	10,508	0	10,508	
Taxes (408):				
Derived	341,954	0	341,954	5
Total (Acct. 408):	341,954	0	341,954	
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:	661,418	0	661,418	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,354	0	6,354	8
Total (Acct. 415-416):	6,354	0	6,354	
Income from Nonutility Operations (417):				
INCOME FROM NONUTILITY OPERATIONS	6,164		6,164	9
Total (Acct. 417):	6,164	0	6,164	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	27,850		27,850	11
Total (Acct. 419):	27,850	0	27,850	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		45,400	45,400	12
Contributed Plant - Electric		4,875	4,875	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		0	14
Total (Acct. 421):	0	50,275	50,275	
TOTAL OTHER INCOME:	40,368	50,275	90,643	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(38,132)	0	(38,132)	15
NONE			0	16
Total (Acct. 425):	(38,132)	0	(38,132)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	61,185	61,185	17
Depreciation Expense on Contributed Plant - Electric	0	48,798	48,798	18
NONE			0	19
Total (Acct. 426):	0	109,983	109,983	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,132)	109,983	71,851	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	342,328	0	342,328	20
Total (Acct. 427):	342,328	0	342,328	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	13,990		13,990	21
Total (Acct. 428):	13,990	0	13,990	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	4,232	0	4,232	24
Total (Acct. 431):	4,232	0	4,232	
Interest Charged to Construction--Cr. (432):				
CAPITALIZED INTEREST - ELECTRIC	261,160		261,160	25
Total (Acct. 432):	261,160	0	261,160	
TOTAL INTEREST CHARGES:	99,390	0	99,390	
NET INCOME:	640,528	(59,708)	580,820	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,427,043	3,168,277	9,595,320	26
Total (Acct. 216):	6,427,043	3,168,277	9,595,320	

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	640,528	(59,708)	580,820	27
Total (Acct. 433):	640,528	(59,708)	580,820	
Miscellaneous Credits to Surplus (434):				
PROCEEDS FROM SALE OF LAND	42,181		42,181	28
Total (Acct. 434):	42,181	0	42,181	
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	4,240		4,240	30
Total (Acct. 436)--Debit:	4,240	0	4,240	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,105,512	3,108,569	10,214,081	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

The utility sold land during 2010 for \$42,181.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		9,583			9,583	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,710			1,710	3
Materials		1,140			1,140	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION		315			315	6
INVENTORY		64			64	7
Total costs and expenses	0	3,229	0	0	3,229	
Net income (or loss)	0	6,354	0	0	6,354	

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	925,562	6,676,973	0	0	7,602,535	1
Less: interdepartmental sales	413	19,739	0	0	20,152	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	925,149	6,657,234	0	0	7,582,383	

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	144,456	0	144,456	1
Electric operating expenses	432,567	24,875	457,442	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	5,420	0	5,420	8
Electric utility plant accounts	28,473	1,637	30,110	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	580	0	580	13
Accum. prov. for depreciation of electric plant	8,021	461	8,482	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	26,973	(26,973)	0	18
All other accounts	0	0	0	19
Total Payroll	646,490	0	646,490	

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	3.2	1
Electric	8.1	2
Gas		3
Sewer	3.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	22,319,073	18,155,166	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,997,490	6,551,982	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,321,583	11,603,184	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	6,228,412	115,251	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	1,105,207	753,351	11
Total Other Property and Investments	7,333,619	868,602	
CURRENT AND ACCRUED ASSETS			
Cash (131)	755,676	167,287	12
Special Deposits (134)	83,440	83,264	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	808,851	623,139	17
Other Accounts Receivable (143)	24,977	36,435	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	24,913	32,527	20
Plant Materials and Operating Supplies (154)	217,027	229,451	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)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,914,884	1,172,103	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	166,519	49,355	29
Extraordinary Property Losses (182)	189,334	92,644	30
Preliminary Survey and Investigation Charges (183)	115,375	1,096,257	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	226,815	0	34
Total Deferred Debits	698,043	1,238,256	
Total Assets and Other Debits	25,268,129	14,882,145	

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)	1,134,417	1,134,417	35
Appropriated Earned Surplus (215)	42,383	42,383	36
Unappropriated Earned Surplus (216)	10,214,081	9,595,320	37
Total Proprietary Capital	11,390,881	10,772,120	
LONG-TERM DEBT			
Bonds (221)	10,100,000	2,410,000	38
Advances from Municipality (223)	226,816	0	39
Other Long-Term Debt (224)	936,682	230,000	40
Total Long-Term Debt	11,263,498	2,640,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,387,189	497,845	42
Payables to Municipality (233)	241,521	0	43
Customer Deposits (235)	22,509	23,701	44
Taxes Accrued (236)	259,771	240,671	45
Interest Accrued (237)	41,808	32,985	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	157,932	140,980	48
Total Current and Accrued Liabilities	2,110,730	936,182	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	7,309		50
Other Deferred Credits (253)	495,711	533,843	51
Total Deferred Credits	503,020	533,843	
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	25,268,129	14,882,145	

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	9,015,165	0	0	9,140,001	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)	6,136,520	0	0	7,522,588	2
Utility Plant in Service - Contributed Plant (101.2)	3,157,733	0	0	1,455,119	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				232,905	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)				3,814,208	8
Total Utility Plant	9,294,253	0	0	13,024,820	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,436,577	0	0	3,953,024	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	895,907	0	0	635,458	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)				76,524	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	2,332,484	0	0	4,665,006	
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	6,961,769	0	0	8,359,814	

**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)	1,294,470	3,765,656			5,060,126	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	153,169	218,721			371,890	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,132				7,132	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	4,125			4,125	10
Other credits (specify):						11
Adjustments	0	59			59	12
					0	13
					0	14
					0	15
Total credits	160,301	222,905	0	0	383,206	16
Debits during year						17
Book cost of plant retired	17,311	21,582			38,893	18
Cost of removal	883	13,955			14,838	19
Other debits (specify):						20
		0			0	21
					0	22
					0	23
					0	24
Total debits	18,194	35,537	0	0	53,731	25
Balance end of year (111.1)	1,436,577	3,953,024	0	0	5,389,601	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)	834,722	586,718			1,421,440	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	61,185	48,798			109,983	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	61,185	48,798	0	0	109,983	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
Adjustments		58			58	21
					0	22
					0	23
					0	24
Total debits	0	58	0	0	58	25
Balance end of year (111.2)	895,907	635,458	0	0	1,531,365	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			193,934		193,934	203,795	3
Total Electric Utility					193,934	203,795	

Account	Total End of Year	Amount Prior Year	
Electric utility total	193,934	203,795	1
Water utility (154)	23,093	25,656	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	217,027	229,451	

**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)				
ELECTRIC BONDS 2010	6,558	428	124,596	1
ELECTRIC BONDS ANTICIPATION NOTES 2008-ISSUANCE COSTS	4,215	428	2,459	2
WATER SYSTEM REVENUE BONDS 1997	1,098	428	7,685	3
WATER SYSTEM REVENUE BONDS 2006	2,119	428	31,779	4
Total			166,519	
Unamortized premium on debt (251)				
NONE				5
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	1,134,417	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,134,417</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.52%	405,000	1
WATER SYS REVENUE BONDS 2006	03/28/2006	12/01/2025	4.10%	1,155,000	2
BUILD AMERICA BONDS A 2010	04/14/2010	12/01/2030	6.27%	5,690,000	3
BUILD AMERICA BONDS B 2010	12/03/2010	12/01/2050	3.75%	2,850,000	4
Total Bonds (Account 221):				10,100,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
WRS UNFUNDED LIABILITY	12/31/2010	03/15/2030	5.49%	226,816	1
Total for Account 223				226,816	
Other Long-Term Debt (224)					
WPPI LOAN	11/17/2010	01/31/2020	0.00%	500,000	2
JACKSON COUNTY BANK LOAN 2010	12/03/2010	12/03/2020	3.24%	223,750	3
TRUST FUND LOAN PAYABLE-HYDRO UNIT	09/05/2008	03/15/2018	4.25%	212,932	4
Total for Account 224				936,682	
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	240,671	1
Accruals:		
Charged water department expense	127,675	2
Charged electric department expense	214,279	3
Charged sewer department expense	2,223	4
Other (explain):		
NONE		5
Total Accruals and other credits	344,177	
Taxes paid during year:		
County, state and local taxes	240,638	6
Social Security taxes	58,444	7
PSC Remainder Assessment	6,622	8
Other (explain):		
Gross Receipts Tax	19,373	9
Total payments and other debits	325,077	
Balance end of year	259,771	

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)					
BUILD AMERICA BONDS - A 2010	0	234,668	207,607	27,061	1
BUILD AMERICA BONDS - B 2010	0	0	0	0	* 2
ELECTRIC BOND ANTICIPATION NOTE 2008	11,603	27,797	39,400	0	* 3
WATER SYS REVENUE BONDS 2003	1,881	20,040	20,358	1,563	4
WATER SYS REVENUE BONDS 2006	4,302	50,626	50,658	4,270	5
Subtotal	17,786	333,131	318,023	32,894	
Advances from Municipality (223)					
NONE	0			0	* 6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN-HYDRO UNIT	12,908	9,197	14,890	7,215	7
Subtotal	12,908	9,197	14,890	7,215	
Notes Payable (231)					
CUSTOMER DEPOSITS	2,291	4,232	4,824	1,699	* 8
Subtotal	2,291	4,232	4,824	1,699	
Total	32,985	346,560	337,737	41,808	

INTEREST ACCRUED (ACCT. 237)

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The 2008 Bond Anticipation Notes were paid off during 2010.

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

Account 231 is interest accrued on customer deposits.

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

Bonds were issued in December 2010 so interest was considered insignificant and not accrued.

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

Account 223 - Interest was not charged on the advance in 2010. A repayment schedule plus interest has been set starting in 2011.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION ACCOUNT - WATER	1,199	3
CONSTRUCTION ACCOUNT - ELECTRIC	6,196,445	4
REDEMPTION ACCOUNT - ELECTRIC	30,768	5
Total (Acct. 125):	6,228,412	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
BOILER INSURANCE - ELECTRIC AND WATER	78,382	7
RESERVE ACCOUNT - WATER	180,484	8
SINKING FUND CD - WATER	104,555	9
SINKING FUND - CAFETERIA PLAN	17,545	10
HEAVY EQUIPMENT CD - ELECTRIC	42,181	11
RESERVE ACCOUNT - ELECTRIC	472,757	12
SINKING FUND CD - ELECTRIC	209,303	13
Total (Acct. 128):	1,105,207	
Special Deposits (134):		
LOCAL GOVERNMENT INVESTMENT POOL	83,440	14
Total (Acct. 134):	83,440	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,423	16
Electric	723,428	17
Sewer (Regulated)		18
Other (specify):		
NONE		19
Total (Acct. 142):	808,851	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
Other (specify):		
POLE CONTACT REVENUE	22,000	22

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS ACCOUNTS - ELECTRIC	2,388	23
MISCELLANEOUS ACCOUNTS - WATER	589	24
Total (Acct. 143):	24,977	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS - TAX ROLL ITEMS	22,978	* 25
TOWN OF BROCKWAY - TAX ROLL ITEMS	1,674	26
TOWN OF ADAMS - TAX ROLL ITEMS	261	27
Total (Acct. 145):	24,913	
Prepayments (165):		
NONE		28
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
FLOOD DAMAGE TO DAM RECONSTRUCTION PROJECT IN 2010 DEFERRED	101,090	* 29
LOSS ON DISPOSAL OF DAM IN 2009 DEFERRED	88,244	* 30
Total (Acct. 182):	189,334	
Preliminary Survey and Investigation Charges (183):		
PRE-CONSTRUCTION COSTS FOR OFFICE BUILDING	115,375	31
Total (Acct. 183):	115,375	
Clearing Accounts (184):		
NONE		32
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		33
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNFUNDED PRIOR SERVICE COSTS - WRS - WATER	54,822	* 34
UNFUNDED PRIOR SERVICE COSTS - WRS - ELECTRIC	171,993	* 35
Total (Acct. 186):	226,815	
Payables to Municipality (233):		
DUE TO MUNICIPALITY - 2010 INSURANCE	4,796	36
DUE TO MUNICIPALITY - MISCELLANEOUS	6,827	37
DUE TO MUNICIPALITY - REIMBURSEMENT FOR WATER PLANT PORTION OF STREET PROJECT	229,898	* 38
Total (Acct. 233):	241,521	
Other Deferred Credits (253):		
Regulatory Liability	495,711	39
NONE		40
Total (Acct. 253):	495,711	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

The electric utility deferred loss on the dam in 2009. Amortization was included in Docket 550-ER-104.

In 2010, the utility's dam reconstruction project was damaged by a flood. This will be included in the utility's next rate filing expected in 2011.

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

In 2010, the City allocated a share of the unfunded Wisconsin Retirement System liability to the utilities. WPPI contacted the PSC regarding treatment of this item for rate making purposes. Amortization of this amount will be included in the next rate proceeding expected in 2011.

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.

See line descriptions.

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)	6,019,676	7,489,720	0	0	13,509,396	1
Materials and Supplies	24,374	198,864	0	0	223,238	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,365,523	3,859,340	0	0	5,224,863	4
Customer Advances for Construction	305	3,350			3,655	5
Regulatory Liability	323,212	191,565	0	0	514,777	6
NONE					0	7
Average Net Rate Base	4,355,010	3,634,329	0	0	7,989,339	
Net Operating Income	206,829	454,589	0	0	661,418	8
Net Operating Income as a percent of						
Average Net Rate Base	4.75%	12.51%	N/A	N/A	8.28%	

**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	335,183	198,660	0	0	533,843	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,942	14,190	0	0	38,132	3
Other (specify):						
NONE					0	4
Balance End of Year	311,241	184,470	0	0	495,711	

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.

During 2010, the utilities implemented new water rates (Docket 550-WR-103) and electric rates (Docket 550-ER-104).

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)	911,580	811,637	1
Total Sales of Water	911,580	811,637	
Other Operating Revenues			
Forfeited Discounts (470)	2,142	1,829	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	11,840	7,849	5
Total Other Operating Revenues	13,982	9,678	
Total Operating Revenues	925,562	821,315	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	28	3,868	6
Pumping Expenses (620-633)	64,244	58,918	7
Water Treatment Expenses (640-652)	74,040	81,002	8
Transmission and Distribution Expenses (660-678)	71,927	79,882	9
Customer Accounts Expenses (901-906)	43,849	37,982	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	183,801	205,806	12
Total Operation and Maintenance Expenses	437,889	467,458	
Other Operating Expenses			
Depreciation Expense (403)	153,169	149,108	13
Amortization Expense (404-407)		0	14
Taxes (408)	127,675	113,021	15
Total Other Operating Expenses	280,844	262,129	
Total Operating Expenses	718,733	729,587	
NET OPERATING INCOME	206,829	91,728	

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)	1,230	51,009	325,129	5
Commercial (461.2)	257	54,709	226,539	6
Industrial (461.3)	23	14,526	49,084	7
Public Authority (461.4)	49	9,112	44,708	8
Total Metered Sales to General Customers (461)	1,559	129,356	645,460	
Private Fire Protection Service (462)	24		17,916	9
Public Fire Protection Service (463)	1		247,791	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	2,612	413	13
Total Sales of Water	1,587	131,968	911,580	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	247,791	3
NONE		4
Total Public Fire Protection Service (463)	247,791	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,142	6
Other (specify):		
Total Forfeited Discounts (470)	2,142	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER	6,701	9
Return on net investment in meters charged to sewer department	5,139	10
Other (specify):		
Total Other Water Revenues (474)	11,840	

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)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	28	3,868	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	28	3,868	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	19,082	18,352	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	38,604	33,771	16
Pumping Labor and Expenses (624)	1,824	2,895	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	4,734	3,900	24
Total Pumping Expenses	64,244	58,918	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	44,140	47,610	26
Operation Labor and Expenses (642)	27,243	27,106	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)	2,657	6,286	32
Total Water Treatment Expenses	74,040	81,002	

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)	24,254	23,850	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	15,154	12,939	35
Meter Expenses (663)	2,014	0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	5,853	1,045	42
Maintenance of Transmission and Distribution Mains (673)	15,028	22,526	43
Maintenance of Services (675)	7,700	9,952	44
Maintenance of Meters (676)	710	5,857	45
Maintenance of Hydrants (677)	1,214	3,713	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	71,927	79,882	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,409	4,292	49
Customer Records and Collection Expenses (903)	37,073	31,792	50
Uncollectible Accounts (904)	0	1,545	51
Miscellaneous Customer Accounts Expenses (905)	367	353	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	43,849	37,982	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,137	43,671	55
Office Supplies and Expenses (921)	7,905	9,159	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	13,391	23,226	58
Property Insurance (924)	4,851	4,671	59
Injuries and Damages (925)	2,997	5,225	60
Employee Pensions and Benefits (926)	87,351	90,729	61
Regulatory Commission Expenses (928)	872	5,427	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)	8,084	11,100	64
Rents (931)		0	65
Maintenance of General Plant (932)	15,213	12,598	66
Total Administrative and General Expenses	183,801	205,806	
Total Operation and Maintenance Expenses	437,889	467,458	

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		116,706	103,083	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,223	1,827	2
Net property tax equivalent		114,483	101,256	
Social Security		12,795	11,027	3
PSC Remainder Assessment		397	738	4
Other (specify): NONE			0	5
Total tax expense		127,675	113,021	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170139				3
County tax rate	mills		6.518748				4
Local tax rate	mills		7.730139				5
School tax rate	mills		8.252489				6
Voc. school tax rate	mills		2.050980				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.722495				10
Less: state credit	mills		1.148000				11
Net tax rate	mills		23.574495				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.730139				14
Combined School Tax Rate	mills		10.303469				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.033608				17
Total Tax Rate	mills		24.722495				18
Ratio of Local and School Tax to Total	dec.		0.729441				19
Total tax net of state credit	mills		23.574495				20
Net Local and School Tax Rate	mills		17.196209				21
Utility Plant, Jan. 1	\$	7,025,419	7,025,419				22
Materials & Supplies	\$	25,656	25,656				23
Subtotal	\$	7,051,075	7,051,075				24
Less: Plant Outside Limits	\$	243,949	243,949				25
Taxable Assets	\$	6,807,126	6,807,126				26
Assessment Ratio	dec.		0.997000				27
Assessed Value	\$	6,786,705	6,786,705				28
Net Local & School Rate	mills		17.196209				29
Tax Equiv. Computed for Current Year	\$	116,706	116,706				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	116,706					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The City Council has exempted all new major improvements for 10 years from the property tax equivalent. As a result, \$1,989,746 of plant is excluded from this calculation.

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)	299,293				299,293	8
Supply Mains (316)	23,906				23,906	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	323,199	0	0	0	323,199	
PUMPING PLANT						
Land and Land Rights (320)	91,335				91,335	11
Structures and Improvements (321)	1,145,904	2,394	339		1,147,959	12
Other Power Production Equipment (323)	86,871				86,871	13
Electric Pumping Equipment (325)	258,052				258,052	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,582,162	2,394	339	0	1,584,217	
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)	273,204	1,022	700		273,526	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	273,204	1,022	700	0	273,526	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	341				341	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	86,476				86,476	24
Transmission and Distribution Mains (343)	2,322,467	193,766	8,060		2,508,173	25
Services (345)	379,952	28,167	3,690		404,429	26
Meters (346)	259,981	1,082	2,386		258,677	27
Hydrants (348)	321,083	16,294	586		336,791	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	3,370,300	239,309	14,722	0	3,594,887	
GENERAL PLANT						
Land and Land Rights (389)	2,802				2,802	30
Structures and Improvements (390)	86,671				86,671	31
Office Furniture and Equipment (391)	5,260				5,260	32
Computer Equipment (391.1)	12,906				12,906	33
Transportation Equipment (392)	49,472				49,472	34
Stores Equipment (393)	21				21	35
Tools, Shop and Garage Equipment (394)	24,508	8,274	1,550		31,232	36
Laboratory Equipment (395)	17,374				17,374	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	2,815				2,815	39
SCADA Equipment (397.1)	152,138				152,138	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	353,967	8,274	1,550	0	360,691	
Total utility plant in service directly assignable	5,902,832	250,999	17,311	0	6,136,520	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,902,832	250,999	17,311	0	6,136,520	

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)	268,043				268,043	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	268,043	0	0	0	268,043	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	269,683				269,683	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	24,587				24,587	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	294,270	0	0	0	294,270	
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)	5,466				5,466	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	5,466	0	0	0	5,466	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	211,874				211,874	24
Transmission and Distribution Mains (343)	1,625,085	28,324			1,653,409	25
Services (345)	456,516	14,539			471,055	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)	233,119	2,537			235,656	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,526,594	45,400	0	0	2,571,994	
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)	17,960				17,960	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	17,960	0	0	0	17,960	
Total utility plant in service directly assignable	3,112,333	45,400	0	0	3,157,733	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,112,333	45,400	0	0	3,157,733	

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)	103,369	2.90%	8,680	4
Supply Mains (316)	5,673	1.80%	430	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	109,042		9,110	
PUMPING PLANT				
Structures and Improvements (321)	213,309	3.20%	36,702	7
Other Power Production Equipment (323)	(2,094)	4.40%	3,822	8
Electric Pumping Equipment (325)	75,027	4.40%	11,354	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	286,242		51,878	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	32,312	3.30%	9,021	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	32,312		9,021	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	55,926	1.30%	0	17
Transmission and Distribution Mains (343)	395,926	1.30%	31,400	18
Services (345)	117,728	2.90%	11,373	19
Meters (346)	93,521	5.50%	14,263	20
Hydrants (348)	52,738	2.20%	7,237	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	715,839		64,273	
GENERAL PLANT				
Structures and Improvements (390)	28,801	2.90%	2,513	23
Office Furniture and Equipment (391)	3,368	5.80%	305	24
Computer Equipment (391.1)	8,282	26.70%	0	25
Transportation Equipment (392)	29,438	13.30%	6,580	26
Stores Equipment (393)	21	5.80%	0	27
Tools, Shop and Garage Equipment (394)	21,659	5.80%	1,616	28
Laboratory Equipment (395)	7,503	5.80%	1,008	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					112,049	4
316					6,103	5
317					0	6
	0	0	0	0	118,152	
321	339				249,672	7
323					1,728	8
325					86,381	9
326					0	10
328					0	11
	339	0	0	0	337,781	
331					0	12
332	700				40,633	13
333					0	14
334					0	15
	700	0	0	0	40,633	
341					0	16
342					55,926	17
343	8,060				419,266	18
345	3,690	883			124,528	19
346	2,386				105,398	20
348	586				59,389	21
349					0	22
	14,722	883	0	0	764,507	
390					31,314	23
391					3,673	24
391.1					8,282	25
392					36,018	26
393					21	27
394	1,550				21,725	28
395					8,511	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	2,975	15.00%	0 *	31
SCADA Equipment (397.1)	48,988	9.20%	13,997	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	151,035		26,019	
Total accum. prov. directly assignable	1,294,470		160,301	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,294,470		160,301	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					2,975 *	31
397.1					62,985	32
398					0	33
	1,550	0	0	0	175,504	
	17,311	883	0	0	1,436,577	
					0	34
	17,311	883	0	0	1,436,577	

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

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

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

Acct 397: This account is slightly overdepreciated, however, no depreciation expense has been taken in 2010.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
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)	107,083	2.90%	7,774	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	107,083		7,774	
PUMPING PLANT				
Structures and Improvements (321)	112,944	3.20%	8,629	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	7,349	4.40%	1,082	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	120,293		9,711	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	3,419	3.30%	180	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	3,419		180	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	141,045	1.90%	4,026	17
Transmission and Distribution Mains (343)	247,660	1.30%	21,126	18
Services (345)	135,983	2.90%	13,239	19
Meters (346)	0	0.00%		20
Hydrants (348)	41,363	2.20%	5,129	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	566,051		43,520	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	37,876	26.70%		* 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					114,857	4
316					0	5
317					0	6
	0	0	0	0	114,857	
321					121,573	7
323					0	8
325					8,431	9
326					0	10
328					0	11
	0	0	0	0	130,004	
331					0	12
332					3,599	13
333					0	14
334					0	15
	0	0	0	0	3,599	
341					0	16
342					145,071	17
343					268,786	18
345					149,222	19
346					0	20
348					46,492	21
349					0	22
	0	0	0	0	609,571	
390					0	23
391					0	24
391.1					37,876 *	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	<u>37,876</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>834,722</u>		<u>61,185</u>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	<u><u>834,722</u></u>		<u><u>61,185</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	37,876	
	0	0	0	0	895,907	
					0	34
	0	0	0	0	895,907	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

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

Acct 391.1: The A/D is greater than the asset balance. No depreciation has been taken for 2010.

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

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SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,044	10,044	1
February			8,907	8,907	2
March			10,153	10,153	3
April			10,662	10,662	4
May			12,819	12,819	5
June			12,530	12,530	6
July			13,442	13,442	7
August			14,065	14,065	8
September			13,300	13,300	9
October			11,896	11,896	10
November			10,944	10,944	11
December			11,433	11,433	12
Total annual pumpage	0	0	140,195	140,195	

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):	140,195	2
Less: Gallons (000's) used in the treatment process:	2,543	3
Subtotal: Gallons (000's) entering distribution system:	137,652	4
Less: Gallons (000's) sold (Revenue Water):	131,968	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	5,684	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	442	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	442	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	1,200	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	4,042	18
Subtotal Water Losses:	5,242	19
Percentage of water entering distribution system sold:	96%	20
Percentage of Real and Apparent Losses:	4%	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.)	725	29
Date of maximum: 05/24/2010		30
Cause of maximum: Fill community swimming pool		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	203	33
Date of minimum: 04/10/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	211,013	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	8	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,618	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	1
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	2
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	3
W9885 AIRPORT ROAD	3	84	18	374,400	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ANNE DRIVE BOOSTER STATION	VAN BUREN BOOSTER STATION	WELL 3	1
Location	333 ANNE DRIVE	1225 VAN BUREN STREET	W9885 AIRPORT ROAD	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	CRANE	LAYNE NORTHWEST	5
Year Installed	2006	2005	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	EMERSON	US MOTORS	WESTINGHOUSE	9
Year Installed	2006	2005	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	15
Location	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	450 RYE BLUFF ROAD	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE NORTH WEST	LAYNE NORTH WEST	LAYNE NORTH WEST	19
Year Installed	1995	1995	1995	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	300	350	22
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	25	25	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK 1	TANK 2	TANK 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1923	1970	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	72	72	131	6
Total capacity in gallons (actual)	150,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3549	1.3358	1.3358	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	5,280				5,280	1
M	D	1.000	747		522		225	2
M	D	1.500	5,624		371		5,253	3
M	D	2.000	7,923				7,923	4
M	D	4.000	4,232		1,110		3,122	5
P	D	4.000	300				300	6
M	D	6.000	64,418	215	1,380		63,253	7
P	D	6.000	3,195				3,195	8
M	D	8.000	45,562	3,245			48,807	* 9
M	S	8.000	2,701				2,701	10
M	D	10.000	9,871				9,871	11
M	D	12.000	21,529				21,529	12
M	S	12.000	0				0	13
M	T	12.000	1,464				1,464	14
Total Within Municipality			172,846	3,460	3,383	0	172,923	
M	D	12.000	5,530				5,530	15
M	S	12.000	0				0	16
Total Outside of Municipality			5,530	0	0	0	5,530	
Total Utility			178,376	3,460	3,383	0	178,453	

WATER MAINS

Water Mains (Page W-21)

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

\$193,765 financed by internal utility funds and \$28,324 financed by donations.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	799		30		769		1
M	1.000	714	2	6		710		2
M	1.250	9				9		3
M	1.500	67				67		4
P	1.500	2				2		5
M	2.000	49				49		6
P	2.000	2				2		7
M	3.000	3				3		8
P	4.000	2				2		9
M	4.000	7				7		10
M	6.000	21	1			22		11
M	8.000	6				6		12
M	10.000	1				1		13
M	12.000	1				1		14
Total Utility		1,683	3	36	0	1,650	0	

WATER SERVICES

Water Services (Page W-22)

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

All utility-owned services are in use.

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	1,430		21	(4)	1405	27	1
0.750	116		3	5	118	2	2
1.000	71		2	4	73	4	3
1.250	3			(3)	0	0	4
1.500	32	1	1	3	35	3	5
2.000	27			(1)	26	2	6
3.000	12			1	13	0	7
4.000	6			(1)	5	0	8
Total:	1,697	1	27	4	1675	38	

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	1,213	144	8	16	1	23	1405	1
0.750	86	16	3	5	0	8	118	2
1.000	8	35	6	10	1	13	73	3
1.250	0	0	0	0	0	0	0	4
1.500	1	16	2	10	0	6	35	5
2.000	0	12	3	10	0	1	26	6
3.000	0	8	1	4	0	0	13	7
4.000	0	3	1	1	0	0	5	8
Total:	1,308	234	24	56	2	51	1675	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The adjustments are to reconcile to utility billing meter records.

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

Stock meters are installed into residences that have old meters or are no longer functioning. Some meters are cleaned and tested and if they still pass testing they are returned to stock. The Water Utility is ahead of replacement schedule recommended by the PSC as they replaced more than what was required when the program began.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	272	4	1		275	2
Total Fire Hydrants	280	4	1	0	283	
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:	283
Number of distribution system valves end of year:	466
Number of distribution valves operated during year:	250

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 4-inch	450 RYE BLUFF RD - WELL #6	Magnetic	6/1/2007	1
Station Meter	<= 4-inch	550 RYE BLUFF RD - WELL #5	Magnetic	6/1/2007	2
Station Meter	6	W9885 AIRPORT RD - WELL #4	Magnetic	6/1/2007	3
Station Meter	6	W9869 AIRPORT RD - WELL #3	Magnetic	6/1/2007	4
Wholesale Meter	<= 2-inch	HYDRANT	Other	2/12/2010	* 5
Wholesale Meter	<= 4-inch	HYDRANT	Turbine	7/15/2010	6
Wholesale Meter	<= 4-inch	550 RYE BLUFF RD	Turbine	1/1/2006	7

LIST OF ALL STATION AND WHOLESALE METERS

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

If Meter Type is "other," please explain.

Disc meter

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)
Jackson County	
Cities	
BLACK RIVER FALLS	1,564
Total Cities:	1,564
Total Jackson County:	1,564
Total Company:	1,564

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	6,622,596	5,517,173	1
Total Sales of Electricity	6,622,596	5,517,173	
Other Operating Revenues			
Forfeited Discounts (450)	16,441	12,109	2
Miscellaneous Service Revenues (451)	4	4	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	36,365	38,477	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,567	401	7
Total Other Operating Revenues	54,377	50,991	
Total Operating Revenues	6,676,973	5,568,164	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	4,856,939	4,364,423	8
Transmission Expenses (560-573)	40,677	11,179	9
Distribution Expenses (580-598)	344,554	316,826	10
Customer Accounts Expenses (901-905)	105,445	107,473	11
Customer Service and Information Expenses (906)	638	615	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	430,623	426,509	14
Total Operation and Maintenance Expenses	5,778,876	5,227,025	
Other Expenses			
Depreciation Expense (403)	218,721	227,603	15
Amortization Expense (404-407)	10,508	6,113	16
Taxes (408)	214,279	208,421	17
Total Other Expenses	443,508	442,137	
Total Operating Expenses	6,222,384	5,669,162	
NET OPERATING INCOME	454,589	(100,998)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	16,441	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	16,441	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	4	3
Total Miscellaneous Service Revenues (451)	4	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CELL TOWER RENTAL	11,694	5
POLE CONTRACT RENTAL	24,671	6
Total Rent from Electric Property (454)	36,365	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER REVENUES	1,567	8
Total Other Electric Revenues (456)	1,567	

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)	21,091	50,069	* 14
Water for Power (536)		0	15
Hydraulic Expenses (537)	9,157	26,568	* 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)	5,196	23,836	* 22
Maintenance of Electric Plant (544)		0	23
Maintenance of Miscellaneous Hydraulic Plant (545)		0	24
Total Hydraulic Power Generation Expenses	35,444	100,473	
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	7	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	7	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	4,821,495	4,263,900	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		43	36
Total Other Power Supply Expenses	4,821,495	4,263,943	
Total Power Production Expenses	4,856,939	4,364,423	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	5,319	4,820	37
Load Dispatching (561)		181	38
Station Expenses (562)	1,117	0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)	156	0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)	21,709	347	* 46
Maintenance of Overhead Lines (571)	12,376	5,831	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	40,677	11,179	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	130,069	129,034	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	2,448	3,075	52
Overhead Line Expenses (583)	17,225	26,028	53
Underground Line Expenses (584)	1,080	1,445	54
Street Lighting and Signal System Expenses (585)	6,456	6,092	55
Meter Expenses (586)	33,216	28,853	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	38	1,890	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	148,511	113,857	* 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)	1,059	0	64
Maintenance of Line Transformers (595)	824	0	65
Maintenance of Street Lighting and Signal Systems (596)	2,784	5,669	66
Maintenance of Meters (597)	844	883	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	344,554	316,826	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	40,235	42,144	70
Customer Records and Collection Expenses (903)	65,210	53,881	* 71
Uncollectible Accounts (904)		11,448	* 72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)	638	615	74
Total Customer Accounts Expenses	106,083	108,088	
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)	30,782	28,614	79
Office Supplies and Expenses (921)	13,586	15,722	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	19,847	26,544	82
Property Insurance (924)	9,130	7,821	83
Injuries and Damages (925)	9,120	10,710	84
Employee Pensions and Benefits (926)	245,601	241,906	85
Regulatory Commission Expenses (928)	4,183	2,840	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	28,324	17,154	* 88
Rents (931)		0	89
Maintenance of General Plant (932)	70,050	75,198	90
Total Administrative and General Expenses	430,623	426,509	
Total Operation and Maintenance Expenses	5,778,876	5,227,025	

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.

Operation Supervision and Engineering (535) - The utility is down a FTE in this area.

Hydraulic Expenses (537) - In 2009, \$10,000 in costs to repair rings in hydro #1.

Maintenance of Reservoirs, Dams and Waterways (543) - There was a high amount of maintenance in 2009.

Maintenance of Station Equipment (570) - \$20,700 for repairs to German Hill substation.

Maintenance of Overhead Lines (593) - The utility did more maintenance in 2010.

Customer Records and Collection Expenses (903) - The utility added a part-time position in mid-2009.

Uncollectible Accounts (904) - 2009 included write off of commercial account due to bankruptcy.

Miscellaneous General Expenses (930) - \$6,800 in cost for document shredding/disposal due to flood.

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		143,032	137,593	1
Social Security		45,649	34,185	2
Wisconsin Gross Receipts Tax		19,373	31,931	3
PSC Remainder Assessment		6,225	4,712	4
Other (specify): NONE			0	5
Total tax expense		214,279	208,421	

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			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170139				3
County tax rate	mills		6.518748				4
Local tax rate	mills		7.730139				5
School tax rate	mills		8.252489				6
Voc. school tax rate	mills		2.050980				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.722495				10
Less: state credit	mills		1.148000				11
Net tax rate	mills		23.574495				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.730139				14
Combined School Tax Rate	mills		10.303469				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.033608				17
Total Tax Rate	mills		24.722495				18
Ratio of Local and School Tax to Total	dec.		0.729441				19
Total tax net of state credit	mills		23.574495				20
Net Local and School Tax Rate	mills		17.196209				21
Utility Plant, Jan. 1	\$	9,140,001	9,140,001				22
Materials & Supplies	\$	203,795	203,795				23
Subtotal	\$	9,343,796	9,343,796				24
Less: Plant Outside Limits	\$	1,001,107	1,001,107				25
Taxable Assets	\$	8,342,689	8,342,689				26
Assessment Ratio	dec.		0.997000				27
Assessed Value	\$	8,317,661	8,317,661				28
Net Local & School Rate	mills		17.196209				29
Tax Equiv. Computed for Current Year	\$	143,032	143,032				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	143,032					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)	244,513				244,513	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	244,513	0	0	0	244,513	
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)	20,992				20,992	11
Structures and Improvements (331)	51,942		291		51,651	12
Reservoirs, Dams and Waterways (332)	418,766				418,766	13
Water Wheels, Turbines and Generators (333)	297,674	1,145			298,819	14
Accessory Electric Equipment (334)	660,749				660,749	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	1,450,123	1,145	291	0	1,450,977	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	145,226				145,226	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)	53,594				53,594	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	198,820	0	0	0	198,820	
TRANSMISSION PLANT						
Land and Land Rights (350)	3,572				3,572	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--

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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)	123,363				123,363	29
Overhead Conductors and Devices (356)	130,625				130,625	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	257,560	0	0	0	257,560	
DISTRIBUTION PLANT						
Land and Land Rights (360)	34,471				34,471	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	1,040,196				1,040,196	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	778,418	30,942	6,012		803,348	38
Overhead Conductors and Devices (365)	988,189	8,793	9,232		987,750	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	297,558	11,411			308,969	41
Line Transformers (368)	855,948	21,141	1,702		875,387	42
Services (369)	353,694	4,186			357,880	43
Meters (370)	211,898	5,254	416		216,736	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	132,690	2,068	3,929		130,829	47
Total Distribution Plant	4,693,062	83,795	21,291	0	4,755,566	
GENERAL PLANT						
Land and Land Rights (389)	12,222				12,222	48
Structures and Improvements (390)	119,754	800			120,554	49
Office Furniture and Equipment (391)	35,118				35,118	50
Computer Equipment (391.1)	25,112				25,112	51
Transportation Equipment (392)	285,984				285,984	52
Stores Equipment (393)	3,532				3,532	53
Tools, Shop and Garage Equipment (394)	48,003	789			48,792	54
Laboratory Equipment (395)	33,020				33,020	55
Power Operated Equipment (396)	41,556				41,556	56
Communication Equipment (397)	8,473				8,473	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0	789			789	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	612,774	2,378	0	0	615,152	
Total utility plant in service directly assignable	7,456,852	87,318	21,582	0	7,522,588	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	7,456,852	87,318	21,582	0	7,522,588	

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)	1,952				1,952	12
Reservoirs, Dams and Waterways (332)	116,872				116,872	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	118,824	0	0	0	118,824	
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)	20,172				20,172	29
Overhead Conductors and Devices (356)	37,578				37,578	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	57,750	0	0	0	57,750	
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)	189,573	1,390			190,963	38
Overhead Conductors and Devices (365)	93,803	26			93,829	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	715,200	3,195			718,395	41
Line Transformers (368)	300				300	42
Services (369)	158,021	264			158,285	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)	85,510				85,510	47
Total Distribution Plant	1,242,407	4,875	0	0	1,247,282	
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)	31,263				31,263	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	31,263	0	0	0	31,263	
Total utility plant in service directly assignable	1,450,244	4,875	0	0	1,455,119	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,450,244	4,875	0	0	1,455,119	

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)	51,942	2.10%		* 7
Reservoirs, Dams and Waterways (332)	145,475	2.10%	8,794	8
Water Wheels, Turbines and Generators (333)	117,641	2.10%	6,263	9
Accessory Electric Equipment (334)	548,101	3.50%	23,126	10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	863,159		38,183	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.00%	0	13
Fuel Holders, Producers and Accessories (342)	(2,110)	3.50%	0	* 14
Prime Movers (343)	415	3.50%	0	* 15
Generators (344)	(36,658)	3.40%		* 16
Accessory Electric Equipment (345)	43,000	3.40%	1,822	17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	149,873		1,822	
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)	105,954	3.30%	4,071	22
Overhead Conductors and Devices (356)	94,112	3.00%	3,919	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	200,066		7,990	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	596,114	3.10%	32,246	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	291	1,329		59	50,381	* 7
332					154,269	8
333					123,904	9
334					571,227	10
335					0	11
336					0	12
	291	1,329	0	59	899,781	
341					145,226	13
342					(2,110)	* 14
343					415	* 15
344					(36,658)	* 16
345					44,822	17
346					0	18
	0	0	0	0	151,695	
352					0	19
353					0	20
354					0	21
355					110,025	22
356					98,031	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	208,056	
361					0	27
362					628,360	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)	320,632	3.90%	30,844	30
Overhead Conductors and Devices (365)	386,880	2.00%	31,615	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	33,664	3.30%	10,008	33
Line Transformers (368)	441,297	3.20%	27,702	34
Services (369)	174,125	4.40%	15,655	35
Meters (370)	73,475	3.60%	7,715	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)	9,794	4.10%	5,402	39
Total Distribution Plant	2,035,981		161,187	
GENERAL PLANT				
Structures and Improvements (390)	86,177	2.50%	3,004	40
Office Furniture and Equipment (391)	12,935	5.40%	1,896	41
Computer Equipment (391.1)	25,111	14.30%		42
Transportation Equipment (392)	285,984	11.00%	0	43
Stores Equipment (393)	3,532	4.00%	0	44
Tools, Shop and Garage Equipment (394)	35,147	5.00%	2,420	45
Laboratory Equipment (395)	21,996	5.00%	1,651	46
Power Operated Equipment (396)	41,555	15.00%	0	47
Communication Equipment (397)	4,140	6.70%	568	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	516,577		9,539	
Total accum. prov. directly assignable	3,765,656		218,721	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	3,765,656		218,721	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	3,765,656		218,721	

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	6,012	6,340			339,124	30
365	9,232	3,811			405,452	31
366					0	32
367		291			43,381	33
368	1,702		4,125		471,422	34
369		1,349			188,431	35
370	416				80,774	36
371					0	37
372					0	38
373	3,929	835			10,432	39
	21,291	12,626	4,125	0	2,167,376	
390					89,181	40
391					14,831	41
391.1					25,111	42
392					285,984	43
393					3,532	44
394					37,567	45
395					23,647	46
396					41,555	47
397					4,708	48
397.1					0	49
398					0	50
	0	0	0	0	526,116	
	21,582	13,955	4,125	59	3,953,024	
					0	51
	21,582	13,955	4,125	59	3,953,024	
399					0	52
	0	0	0	0	0	
	21,582	13,955	4,125	59	3,953,024	

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

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

If End of Year Balance is less than zero, please explain.

Acct 342 and 344 are negative due to retirements in 2006. There are no longer any assets in these accounts to depreciate.

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

Acct 343 - The asset balance is \$0 due to retirement, however, A/D was not cleared in the year of disposal. The utility will correct in 2011.

If Adjustments for any account are nonzero, please explain.

331 - This is to adjust the PSC report to utility records. There is a corresponding adjustment to accumulated depreciation for contributed plant to offset this.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
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)	2,010	2.10%	0	* 7
Reservoirs, Dams and Waterways (332)	79,099	2.10%	2,454	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	81,109		2,454	
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)	4,448	3.30%	666	22
Overhead Conductors and Devices (356)	7,365	3.00%	1,127	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	11,813		1,793	
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				(58)	1,952 *	7
332					81,553	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	(58)	83,505	
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					5,114	22
356					8,492	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	13,606	
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)	72,626	3.90%	7,420	30
Overhead Conductors and Devices (365)	49,473	2.00%	3,002	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	210,032	3.30%	23,654	33
Line Transformers (368)	248	3.20%	10	34
Services (369)	98,195	4.40%	6,959	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)	31,959	4.10%	3,506	39
Total Distribution Plant	462,533		44,551	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	31,263	14.30%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	31,263		0	
Total accum. prov. directly assignable	586,718		48,798	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	586,718		48,798	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	586,718		48,798	

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					80,046	30
365					52,475	31
366					0	32
367					233,686	33
368					258	34
369					105,154	35
370					0	36
371					0	37
372					0	38
373					35,465	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>507,084</u>	
390					0	40
391					0	41
391.1					31,263	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,263</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(58)</u>	<u>635,458</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>(58)</u>	<u>635,458</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>(58)</u>	<u>635,458</u>	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

331 - There is a corresponding adjustment on the utility financed page. This is to adjust PSC report to utility records.

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

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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)	53					53	1
7.2/12.5 kV (12kV)	0					0	2
14.4/24.9 kV (25kV)	0					0	3
Other:							
NONE	0					0	4
Underground Lines							
2.4/4.16 kV (4kV)	0					0	5
7.2/12.5 kV (12kV)	0					0	6
14.4/24.9 kV (25kV)	0					0	7
Other:							
NONE	0					0	8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	11					11	9
7.2/12.5 kV (12kV)	0					0	10
14.4/24.9 kV (25kV)	0					0	11
Other:							
NONE	0					0	12
Underground Lines							
2.4/4.16 kV (4kV)	0					0	13
7.2/12.5 kV (12kV)	0					0	14
14.4/24.9 kV (25kV)	0					0	15
Other:							
NONE	0					0	16
Transmission System							
Pole Lines							
34.5 kV	4			(4)		0	17
69 kV	0			4		4	18
115 kV	0					0	19
138 kV	0					0	20
Other:							
NONE	0					0	21
Underground Lines							
34.5 kV	0					0	22
69 kV	0					0	23
115 kV	0					0	24
138 kV	0					0	25
Other:							
NONE	0					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	15	12
Total	17	13
Total customers on rural lines at end of year	17	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,076	Friday	01/29/2010	09:00	6,362	1
February	02	10,610	Monday	02/01/2010	09:00	5,431	2
March	03	9,679	Wednesday	03/03/2010	09:00	5,243	3
April	04	8,413	Friday	04/09/2010	09:00	4,516	4
May	05	11,559	Monday	05/24/2010	15:00	4,866	5
June	06	11,074	Tuesday	06/22/2010	15:00	5,056	6
July	07	11,816	Tuesday	07/27/2010	15:00	5,816	7
August	08	12,372	Thursday	08/12/2010	15:00	5,852	8
September	09	9,996	Wednesday	09/01/2010	15:00	4,551	9
October	10	8,387	Wednesday	10/27/2010	11:00	4,703	10
November	11	9,457	Tuesday	11/23/2010	09:00	5,094	11
December	12	11,123	Wednesday	12/15/2010	09:00	6,136	12
Total		125,562				63,626	

System Name BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

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	63,626	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	63,626	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	61,941	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	265	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	265	23
Total Sold and Used	62,206	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,420	27
Total Energy Losses	1,420	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.2318%	29
Total Disposition of Energy	63,626	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RURAL	RG-1	90	1,249		1
URBAN	RG-1	2,083	20,203		2
Total Sales for Residential Sales		2,173	21,452		
Commercial & Industrial					
COMMERCIAL	CG-1	469	11,571		3
LARGE POWER	CP-1	33	9,653		4
LARGE POWER TIME OF DAY	CP-2	11	18,848		5
Total Sales for Commercial & Industrial		513	40,072		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	12	417		6
Total Sales for Public Street & Highway Lighting		12	417		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		2,698	61,941		

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)	
		141,557	(1,736)	139,821	1
		2,345,402	(28,247)	2,317,155	2
0	0	2,486,959	(29,983)	2,456,976	
29,563		1,395,590	(18,073)	1,377,517	3
44,521		968,719	(11,758)	956,961	4
74,084		1,762,288	(20,795)	1,741,493	5
148,168	0	4,126,597	(50,626)	4,075,971	
		90,117	(468)	89,649	6
0	0	90,117	(468)	89,649	
				0	7
0	0	0	0	0	
148,168	0	6,703,673	(81,077)	6,622,596	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	125,562				6
Average load factor	69.4150%				7
Total Cost of Purchased Power	4,821,495				8
Average cost per kWh	0.0758				9
On-Peak Hours (if applicable)	7:00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,317	4,046			12
February	2,194	3,237			13
March	2,220	3,023			14
April	1,944	2,571			15
May	1,893	2,973			16
June	2,219	2,837			17
July	2,385	3,431			18
August	2,504	3,348			19
September	1,911	2,640			20
October	1,876	2,827			21
November	2,045	3,049			22
December	2,566	3,570			23
Total kWh (000)	26,074	37,552			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BRF MUN UT	BRF MUN UT			1
Unit Identification	2	1			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	0	0			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0	0			30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTICA	2	1,919	200	425	1
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTICA	1	1,947	138	925	2
Total							1,350	

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
19	19	1,919	2		330	400			1
22	22	1,947	2		600	750			2
			Total	0	930	1,150	0	0	

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	1	2	3	4	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	3,750	5,000	8,400	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	4,213	4,545	2,373	3,247	7
Dt and Hr of Such Maximum Demand	06/22/2010 16:00 06/23/2010 16:00 05/24/2010 18:00 08/12/2010 15:00				8
Kwh Output	17,491	17,263	12,170	16,691	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		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,819	838	47,742	1
Acquired during year	46	21	900	2
Total	2,865	859	48,642	3
Retired during year	6	9	178	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,859	850	48,464	6
Number end of year accounted for as follows:				7
In customers' use	2,757	805	41,784	8
In utility's use	8	6	163	9
Locked meters on customers' premises				10
In stock	94	39	6,517	11
Total end of year	2,859	850	48,464	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	100	391	379,048	1
Sodium Vapor	150	14	8,181	2
Sodium Vapor	250	140	15,947	3
Total		545	403,176	
Ornamental				
Sodium Vapor	70	42	8,848	4
Sodium Vapor	400	11	5,580	5
Total		53	14,428	
Other				
NONE				6
Total		0	0	