



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: SPOONER MUNICIPAL UTILITIES

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Principal Office: CITY HALL - 515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801-0548

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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



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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** SPOONER MUNICIPAL UTILITIES

**Utility Address:** CITY HALL - 515 SUMMIT ST.  
 P.O. BOX 548  
 SPOONER, WI 54801-0548

**When was utility organized?** 1/15/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DEBBIE KOEHN

**Title:** CLERK/TREASURER

**Office Address:**

515 SUMMIT ST.  
 P.O. BOX 548  
 SPOONER, WI 54801

**Telephone:** (715) 635 - 8769

**Fax Number:** (715) 635 - 9319

**Email Address:** cityofspooner@centurytel.com

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

**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN LLP

821B BEAR PAW AVENUE  
 RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156 EXT 21205

**Fax Number:** (715) 345 - 5064

**Email Address:** dthole@larsonallen.com

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

**Name:** GEORGE BASGALL

**Title:** CHAIRMAN

**Office Address:**

309 N SUMMIT  
 SPOONER, WI 54801

**Telephone:** (715) 635 - 6105

**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:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN LLP

821B BEAR PAW AVENUE  
 RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156 EXT 21205

**Fax Number:** (715) 234 - 5064

**Email Address:** dthole@larsonallen.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/20/2011

Period covered by most recent audit: 2010

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

Name: WAYNE FISCHER

Title: SUPERINTENDENT

**Office Address:**

515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number:

Email Address: smu@centurytel.com

**Name of utility commission/committee:** GEORGE BASGALL, CHAIRMAN

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

GEORGE BASGALL, CHAIRMAN  
JAMES DOHM, MEMBER  
LARRY STELTER, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,420,931	3,135,626	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,890,020	2,657,436	2
Depreciation Expense (403)	243,204	229,751	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	170,941	159,280	5
<b>Total Operating Expenses</b>	<b>3,304,165</b>	<b>3,046,467</b>	
<b>Net Operating Income</b>	<b>116,766</b>	<b>89,159</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>116,766</b>	<b>89,159</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	39,884	41,295	10
Miscellaneous Nonoperating Income (421)	15,775	0	11
<b>Total Other Income</b>	<b>55,659</b>	<b>41,295</b>	
<b>Total Income</b>	<b>172,425</b>	<b>130,454</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,160)	(10,160)	12
Other Income Deductions (426)	28,250	27,953	13
<b>Total Miscellaneous Income Deductions</b>	<b>18,090</b>	<b>17,793</b>	
<b>Income Before Interest Charges</b>	<b>154,335</b>	<b>112,661</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	74,937	75,955	14
Amortization of Debt Discount and Expense (428)	2,290	2,506	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,548	13,210	17
Other Interest Expense (431)	23	30	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>88,798</b>	<b>91,701</b>	
<b>Net Income</b>	<b>65,537</b>	<b>20,960</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,697,833	3,676,873	20
Balance Transferred from Income (433)	65,537	20,960	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,763,370</b>	<b>3,697,833</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,420,931	0	3,420,931	1
<b>Total (Acct. 400):</b>	<b>3,420,931</b>	<b>0</b>	<b>3,420,931</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,890,020	0	2,890,020	2
<b>Total (Acct. 401-402):</b>	<b>2,890,020</b>	<b>0</b>	<b>2,890,020</b>	
<b>Depreciation Expense (403):</b>				
Derived	243,204	0	243,204	3
<b>Total (Acct. 403):</b>	<b>243,204</b>	<b>0</b>	<b>243,204</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	170,941	0	170,941	5
<b>Total (Acct. 408):</b>	<b>170,941</b>	<b>0</b>	<b>170,941</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>116,766</b>	<b>0</b>	<b>116,766</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ELECTRIC DEPARTMENT INTEREST ON INVESTMENTS	1,509	0	1,509	11
WATER DEPARTMENT INTEREST ON ADVANCES TO TID	38,375		38,375	12
<b>Total (Acct. 419):</b>	<b>39,884</b>	<b>0</b>	<b>39,884</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		3,468	3,468	13
Contributed Plant - Electric		12,307	12,307	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>15,775</b>	<b>15,775</b>	
<b>TOTAL OTHER INCOME:</b>	<b>39,884</b>	<b>15,775</b>	<b>55,659</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(10,160)	0	(10,160)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(10,160)</b>	<b>0</b>	<b>(10,160)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	15,718	15,718	18
Depreciation Expense on Contributed Plant - Electric	0	12,407	12,407	19
MEUW EXPENSE	125		125	20
<b>Total (Acct. 426):</b>	<b>125</b>	<b>28,125</b>	<b>28,250</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(10,035)</b>	<b>28,125</b>	<b>18,090</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	74,937	0	74,937	21
<b>Total (Acct. 427):</b>	<b>74,937</b>	<b>0</b>	<b>74,937</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
ELECTRIC REVENUE BONDS	1,644	0	1,644	22
WATER REVENUE BONDS	646		646	23
<b>Total (Acct. 428):</b>	<b>2,290</b>	<b>0</b>	<b>2,290</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	11,548	0	11,548	25
<b>Total (Acct. 430):</b>	<b>11,548</b>	<b>0</b>	<b>11,548</b>	
<b>Other Interest Expense (431):</b>				
Derived	23	0	23	26
<b>Total (Acct. 431):</b>	<b>23</b>	<b>0</b>	<b>23</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>88,798</b>	<b>0</b>	<b>88,798</b>	
<b>NET INCOME:</b>	<b>77,887</b>	<b>(12,350)</b>	<b>65,537</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,784,992	912,841	<b>3,697,833</b>	<b>28</b>
<b>Total (Acct. 216):</b>	<b>2,784,992</b>	<b>912,841</b>	<b>3,697,833</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	77,887	(12,350)	<b>65,537</b>	<b>29</b>
<b>Total (Acct. 433):</b>	<b>77,887</b>	<b>(12,350)</b>	<b>65,537</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>30</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>31</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>32</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>33</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,862,879</b>	<b>900,491</b>	<b>3,763,370</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	544,097	2,876,834	0	0	3,420,931	1
Less: interdepartmental sales	0	18,478	0	0	18,478	2
Less: interdepartmental rents	0	21,000		0	21,000	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	7,416	12,391			19,807	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>536,681</b>	<b>2,824,965</b>	<b>0</b>	<b>0</b>	<b>3,361,646</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	111,174	0	111,174	1
Electric operating expenses	188,264	0	188,264	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	9,201	0	9,201	8
Electric utility plant accounts	15,457	0	15,457	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	111	0	111	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>324,207</b>	<b>0</b>	<b>324,207</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric	4.2	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	9,328,374	8,921,801	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,367,209	3,131,848	2
<b>Net Utility Plant</b>	<b>5,961,165</b>	<b>5,789,953</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	940,204	918,110	5
Other Investments (124)	0	0	6
Sinking Funds (125)	143,294	142,963	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>1,083,498</b>	<b>1,061,073</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	(61,080)	73,753	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	146,217	164,105	15
Other Accounts Receivable (143)	13,156	9,570	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	155,012	146,940	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>253,305</b>	<b>394,368</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,287	10,577	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	7,986	23,970	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>16,273</b>	<b>34,547</b>	
<b>Total Assets and Other Debits</b>	<b>7,314,241</b>	<b>7,279,941</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,454,646	1,411,609	<b>33</b>
Appropriated Earned Surplus (215)			<b>34</b>
Unappropriated Earned Surplus (216)	3,763,370	3,697,833	<b>35</b>
<b>Total Proprietary Capital</b>	<b>5,218,016</b>	<b>5,109,442</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,285,000	1,445,000	<b>36</b>
Advances from Municipality (223)	240,000	300,000	<b>37</b>
Other Long-Term Debt (224)	128,339	0	<b>38</b>
<b>Total Long-Term Debt</b>	<b>1,653,339</b>	<b>1,745,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	3,145	3,961	<b>39</b>
Accounts Payable (232)	225,372	199,708	<b>40</b>
Payables to Municipality (233)	0	0	<b>41</b>
Customer Deposits (235)			<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	12,487	13,832	<b>44</b>
Tax Collections Payable (241)			<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>241,004</b>	<b>217,501</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)			<b>48</b>
Other Deferred Credits (253)	201,882	207,998	<b>49</b>
<b>Total Deferred Credits</b>	<b>201,882</b>	<b>207,998</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>50</b>
Injuries and Damages Reserve (262)			<b>51</b>
Pensions and Benefits Reserve (263)			<b>52</b>
Miscellaneous Operating Reserves (265)			<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,314,241</b>	<b>7,279,941</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,662,330	0	0	4,259,471	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,575,956	0	0	4,296,220	2
Utility Plant in Service - Contributed Plant (101.2)	978,177	0	0	303,684	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	172,626			1,711	8
<b>Total Utility Plant</b>	<b>4,726,759</b>	<b>0</b>	<b>0</b>	<b>4,601,615</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,019,208	0	0	1,973,945	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	231,315	0	0	142,741	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,250,523</b>	<b>0</b>	<b>0</b>	<b>2,116,686</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,476,236</b>	<b>0</b>	<b>0</b>	<b>2,484,929</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	943,446	1,842,471			<b>2,785,917</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	84,634	158,570			<b>243,204</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,100				<b>10,100</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	2,500	52,357			<b>54,857</b>	<b>9</b>
Salvage	728	12,088			<b>12,816</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>97,962</b>	<b>223,015</b>	<b>0</b>	<b>0</b>	<b>320,977</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	22,032	89,031			<b>111,063</b>	<b>18</b>
Cost of removal	168	2,510			<b>2,678</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>22,200</b>	<b>91,541</b>	<b>0</b>	<b>0</b>	<b>113,741</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,019,208</b>	<b>1,973,945</b>	<b>0</b>	<b>0</b>	<b>2,993,153</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	215,597	130,334			<b>345,931</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	15,718	12,407			<b>28,125</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>15,718</b>	<b>12,407</b>	<b>0</b>	<b>0</b>	<b>28,125</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0	0			<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>231,315</b>	<b>142,741</b>	<b>0</b>	<b>0</b>	<b>374,056</b>	26
<b>Footnotes</b>						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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			110,828		110,828	110,206	3
<b>Total Electric Utility</b>					<b>110,828</b>	<b>110,206</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	110,828	110,206	1
Water utility (154)	44,184	36,734	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>155,012</b>	<b>146,940</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	1,644	428	6,125	1
WATER REVENUE BONDS DATED 7/1/04	646	428	2,162	2
<b>Total</b>			<b>8,287</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,411,609	1
<b>Changes during year (explain):</b>		
TID #3 FINANCED WATERMAIN	36,822	2
TID #3 FINANCED ELECTRIC LINE EXTENSION	6,215	3
<b>Balance end of year</b>	<b><u>1,454,646</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.42%	625,000	1
WATER REVENUE BONDS	07/01/2004	12/02/2016	4.23%	660,000	2
<b>Total Bonds (Account 221):</b>				<b>1,285,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
WATER DEPARTMENT	10/01/2003	12/01/2012	3.73%	240,000	1
<b>Total for Account 223</b>				<b>240,000</b>	
<b>Other Long-Term Debt (224)</b>					
LAND CONTRACT PAYABLE	09/01/2009	08/10/2019	3.99%	128,339	2
<b>Total for Account 224</b>				<b>128,339</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	12/31/2010	12/31/2007	1.48%	3,145	3
<b>Total for Account 231</b>				<b>3,145</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	87,261	2
Charged electric department expense	86,763	3
Charged sewer department expense	3,272	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>177,296</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	149,989	6
Social Security taxes	23,741	7
PSC Remainder Assessment	3,014	8
<b>Other (explain):</b>		
License Fee Assessment	552	9
<b>Total payments and other debits</b>	<b>177,296</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC MORTGAGE REVENUE BONDS	9,413	36,734	37,653	8,494	1
WATER REVENUE BONDS	2,740	32,603	32,880	2,463	2
<b>Subtotal</b>	<b>12,153</b>	<b>69,337</b>	<b>70,533</b>	<b>10,957</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
WATER DEPARTMENT	977	11,548	11,720	805	4
<b>Subtotal</b>	<b>977</b>	<b>11,548</b>	<b>11,720</b>	<b>805</b>	
<b>Other Long-Term Debt (224)</b>					
LAND CONTRACT PAYABLE - ELECTRIC DEPARTMENT	0	5,600	5,600	0	5
<b>Subtotal</b>	<b>0</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	702	23	0	725	6
<b>Subtotal</b>	<b>702</b>	<b>23</b>	<b>0</b>	<b>725</b>	
<b>Total</b>	<b>13,832</b>	<b>86,508</b>	<b>87,853</b>	<b>12,487</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCES TO TAX INCREMENTAL DISTRICTS	940,204	1
<b>Total (Acct. 123):</b>	<b>940,204</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
ELECTRIC BOND REDEMPTION FUND INVESTMENTS	27,244	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
<b>Total (Acct. 125):</b>	<b>143,294</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,412	9
Electric	120,805	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>146,217</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,310	14
<b>Other (specify):</b>		
BEAVER BROOK SANITARY DISTRICT	1,377	15
POLE RENTAL	1,819	16
SALE OF TRUCK	8,650	17 *
<b>Total (Acct. 143):</b>	<b>13,156</b>	
<b>Receivables from Municipality (145):</b>		
NONE		18
<b>Total (Acct. 145):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
UNAMORTIZED PORTION OF WELL RENOVATION COSTS	7,986	21
<b>Total (Acct. 183):</b>	<b>7,986</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	132,082	26
EMPLOYEE VESTED VACATION AND SICK LEAVE	69,800	27
<b>Total (Acct. 253):</b>	<b>201,882</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done .

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,545,475	4,132,157	0	0	<b>7,677,632</b>	<b>1</b>
Materials and Supplies	40,459	110,517	0	0	<b>150,976</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	981,327	1,908,208	0	0	<b>2,889,535</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	93,042	44,120	0	0	<b>137,162</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,511,565</b>	<b>2,290,346</b>	<b>0</b>	<b>0</b>	<b>4,801,911</b>	
Net Operating Income	103,230	13,536	0	0	<b>116,766</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.11%</b>	<b>0.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.43%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	96,488	45,754	0	0	<b>142,242</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,892	3,268	0	0	<b>10,160</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>89,596</b>	<b>42,486</b>	<b>0</b>	<b>0</b>	<b>132,082</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

None.

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**2. Leaseholder changes.**

None.

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**3. Extensions of service.**

561' of 6" watermain and 270' of 12" watermain.

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**4. Estimated changes in revenues due to rate changes.**

None.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None.

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**6. Formal proceedings with the Public Service Commission.**

None.

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**7. Any additional matters.**

None.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	521,384	525,855	1
<b>Total Sales of Water</b>	<b>521,384</b>	<b>525,855</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,472	2,660	2
Rents from Water Property (472 )	7,669	3,484	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	12,572	11,866	5
<b>Total Other Operating Revenues</b>	<b>22,713</b>	<b>18,010</b>	
<b>Total Operating Revenues</b>	<b>544,097</b>	<b>543,865</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	20,234	66,765	6
Pumping Expenses (620-625)	32,379	42,117	7
Water Treatment Expenses (630-635)	4,042	3,624	8
Transmission and Distribution Expenses (640-655)	55,336	65,376	9
Customer Accounts Expenses (901-906)	21,954	22,595	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	138,109	127,161	12
<b>Total Operation and Maintenance Expenses</b>	<b>272,054</b>	<b>327,638</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	84,634	82,388	13
Amortization Expense (404-407)		0	14
Taxes (408 )	84,179	78,453	15
<b>Total Other Operating Expenses</b>	<b>168,813</b>	<b>160,841</b>	
<b>Total Operating Expenses</b>	<b>440,867</b>	<b>488,479</b>	
<b>NET OPERATING INCOME</b>	<b>103,230</b>	<b>55,386</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,061	45,210	212,201	5
Commercial (461.2 )	199	16,647	69,820	6
Industrial (461.3 )	5	7,890	20,750	7
Public Authority (461.4 )	34	17,962	37,338	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,299</b>	<b>87,709</b>	<b>340,109</b>	
Private Fire Protection Service (462 )	12		6,615	9
Public Fire Protection Service (463 )	1		166,243	10
Other Water Sales (465 )				11
Sales for Resale (466 )	1	5,886	8,417	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,313</b>	<b>93,595</b>	<b>521,384</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
BEAVER BROOK SANITARY DISTRICT	Customer's Meter	5,886	8,417	1
<b>Total</b>		<b>5,886</b>	<b>8,417</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
<b>Other (specify):</b>		
Wholesale fire protection billed	6,820	2
Amount billed (usually per rate schedule F-1 or Fd-1)	159,423	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>166,243</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,472	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,472</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL	7,669	7
<b>Total Rents from Water Property (472)</b>	<b>7,669</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECTION, NSF CHECK AND METER READ-OUT CHARGES	1,974	9
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	2,407	10
Return on net investment in meters charged to sewer department	8,191	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>12,572</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done .

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	374	570	3
Maintenance of Water Source Plant (605)	19,860	66,195	* 4
<b>Total Source of Supply Expenses</b>	<b>20,234</b>	<b>66,765</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	1,226	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	18,478	19,685	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	13,901	21,206	* 9
<b>Total Pumping Expenses</b>	<b>32,379</b>	<b>42,117</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	964	737	10
Chemicals (631)	3,078	2,887	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>4,042</b>	<b>3,624</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	14,275	13,723	14
Operation Supplies and Expenses (641)	8,043	10,189	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,700	3,219	16
Maintenance of Mains (651)	15,148	15,756	17
Maintenance of Services (652)	193	15,813	* 18
Maintenance of Meters (653)	6,094	2,171	19
Maintenance of Hydrants (654)	4,122	3,667	20
Maintenance of Other Plant (655)	761	838	21
<b>Total Transmission and Distribution Expenses</b>	<b>55,336</b>	<b>65,376</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	908	796	22
Accounting and Collecting Labor (902)	7,473	7,611	23
Supplies and Expenses (903)	6,157	14,188	* 24
Uncollectible Accounts (904)	7,416	0	* 25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>21,954</b>	<b>22,595</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	25,311	27,832	28
Office Supplies and Expenses (921)	9,824	6,358	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	6,413	7,044	31
Property Insurance (924)	0	204	32
Injuries and Damages (925)	5,222	3,333	33
Employee Pensions and Benefits (926)	62,094	60,834	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	11,385	10,675	36
Transportation Expenses (933)	17,860	10,881	* 37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>138,109</b>	<b>127,161</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>272,054</b>	<b>327,638</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

- A/C #605 - Maintenance of Water Source Plant - PY 2009 expenses included \$50,211 for rehabilitation of Well #3.
  - A/C #625 - Maintenance of Pumping Plant - PY 2009 expenses included approximately \$20,000 to Well #3 wellhouse rehabilitation.
  - A/C #652 - Maintenance of Services - Very little maintenance of services required during 2010.
  - A/C #903 - Supplies and Expenses - PY 2009 expenses included \$9,483 of costs associated with the upgrade of the utility's billing system.
  - A/C #904 - Uncollectible Accounts - City council authorized writing off \$7,416 of mobile home park accounts deemed uncollectible.
  - A/C #933 - Transportation Expenses - CY 2010 expenses includes \$2,500 loss on sale of truck.
-

**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		78,225	72,765	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,272	3,138	2
<b>Net property tax equivalent</b>		<b>74,953</b>	<b>69,627</b>	
Social Security		8,798	8,377	3
PSC Remainder Assessment		428	449	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>84,179</b>	<b>78,453</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.159717				3
County tax rate	mills		3.774670				4
Local tax rate	mills		8.364497				5
School tax rate	mills		8.392909				6
Voc. school tax rate	mills		1.072907				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.764700</b>				<b>10</b>
Less: state credit	mills		1.261531				11
<b>Net tax rate</b>	mills		<b>20.503169</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.364497</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.465816</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.830313</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.764700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.819231</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.503169</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.796828</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,662,330	4,662,330				22
Materials & Supplies	\$	36,734	36,734				23
<b>Subtotal</b>	\$	4,699,064	<b>4,699,064</b>				<b>24</b>
Less: Plant Outside Limits	\$	317,569	317,569				25
<b>Taxable Assets</b>	\$	4,381,495	<b>4,381,495</b>				<b>26</b>
Assessment Ratio	dec.		1.062906				27
<b>Assessed Value</b>	\$	4,657,117	<b>4,657,117</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.796828</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	78,225	<b>78,225</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	78,225					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	2,313				2,313	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)	238,880				238,880	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>241,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,193</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	93,637				93,637	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	174,745				174,745	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,333				2,333	16
<b>Total Pumping Plant</b>	<b>270,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,715</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	11,349				11,349	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>11,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,349</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	4,396				4,396	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	866,429				866,429	24
Transmission and Distribution Mains (343)	1,117,332	52,608	2,310		1,167,630	25
Services (345)	197,271	12,263	2,226		207,308	26
Meters (346)	366,501	9,899	8,358		368,042	27
Hydrants (348)	257,967	2,364	200		260,131	28

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,809,896</b>	<b>77,134</b>	<b>13,094</b>	<b>0</b>	<b>2,873,936</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	13,241				13,241	32
Computer Equipment (391.1)	1,994				1,994	33
Transportation Equipment (392)	8,938		8,938		0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	13,898	5,146			19,044	36
Laboratory Equipment (395)	8,826				8,826	37
Power Operated Equipment (396)	80,861				80,861	38
Communication Equipment (397)	39,711				39,711	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	14,373	713			15,086	41
<b>Total General Plant</b>	<b>181,842</b>	<b>5,859</b>	<b>8,938</b>	<b>0</b>	<b>178,763</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,514,995</b>	<b>82,993</b>	<b>22,032</b>	<b>0</b>	<b>3,575,956</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,514,995</b>	<b>82,993</b>	<b>22,032</b>	<b>0</b>	<b>3,575,956</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	745,445	3,468			748,913	25
Services (345)	137,316				137,316	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	91,948				91,948	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>974,709</b>	<b>3,468</b>	<b>0</b>	<b>0</b>	<b>978,177</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>974,709</b>	<b>3,468</b>	<b>0</b>	<b>0</b>	<b>978,177</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>974,709</b>	<b>3,468</b>	<b>0</b>	<b>0</b>	<b>978,177</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,035	9,035	1
February			8,174	8,174	2
March			8,899	8,899	3
April			11,938	11,938	4
May			12,072	12,072	5
June			10,593	10,593	6
July			12,267	12,267	7
August			10,823	10,823	8
September			10,251	10,251	9
October			10,438	10,438	10
November			8,694	8,694	11
December			9,176	9,176	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>122,360</b>	<b>122,360</b>	

## WATER AUDIT AND OTHER STATISTICS

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

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	122,360	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>122,360</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	93,595	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>28,765</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	3,700	<b>8</b>
Gallons (000's) used for fire protection:	1,688	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	2,010	<b>10</b>
Gallons (000's) used for other system uses:	4,923	<b>11</b>
Subtotal Authorized System Uses:	<b>12,321</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	2,955	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:		<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	550	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>12,939</b>	<b>18</b>
Subtotal Water Losses:	<b>16,444</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>76%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>13%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	683	<b>29</b>
Date of maximum: 04/09/2010		<b>30</b>
Cause of maximum: System flushing.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	240	<b>33</b>
Date of minimum: 12/12/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	207,720	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	2	<b>40</b>
Number of service breaks repaired this year:	1	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	2,525	<b>43</b>
Outside municipality?	19	<b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1401 FIRST STREET	#5	310	16	720,000	Yes	1
417 PARK WEST	#3	77	16	936,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	S	3 4
Year constructed	1917	1985	2006	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	220	220	118	9 10
Total capacity in gallons (actual)	150,000	150,000	200,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	2.5000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			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	522				522	1
M	D	2.000	3,230				3,230	2
A	D	4.000	1,400				1,400	3
M	D	4.000	11,632		451		11,181	4
A	D	6.000	1,400				1,400	5
M	D	6.000	24,393				24,393	6
P	D	6.000	15,846	561			16,407	7
M	D	8.000	14,543				14,543	8
P	D	8.000	4,816				4,816	9
M	D	10.000	14,295				14,295	10
P	D	10.000	14,725				14,725	11
P	D	12.000	15,144	270			15,414	12
<b>Total Within Municipality</b>			<b>121,946</b>	<b>831</b>	<b>451</b>	<b>0</b>	<b>122,326</b>	
P	D	12.000	3,142				3,142	13
<b>Total Outside of Municipality</b>			<b>3,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,142</b>	
<b>Total Utility</b>			<b>125,088</b>	<b>831</b>	<b>451</b>	<b>0</b>	<b>125,468</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

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

Replacement water mains were paid for by the utility. New water main was assessed to the property owners on a front footage basis except for those in the tax incremental district which were paid for the by the general city.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	985		10		975	6	1
M	1.000	256	21			277	9	2
M	1.250	5				5		3
M	1.500	5				5		4
M	2.000	19				19		5
M	4.000	4	1			5		6
M	6.000	3				3		7
M	8.000	4				4		8
P	10.000	2				2		9
<b>Total Utility</b>		<b>1,283</b>	<b>22</b>	<b>10</b>	<b>0</b>	<b>1,295</b>	<b>15</b>	

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## WATER SERVICES

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

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

Replacement services were financed by the utility. New services were charged to the property owner at full cost. New services placed in the tax incremental district were financed by the general city.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,657	12	111	122	<b>1680</b>	33	1
0.750	0	0	0	0	<b>0</b>	0	2
1.000	31	3	1	3	<b>36</b>	5	3
1.250	2	0	0	0	<b>2</b>	0	4
1.500	21	5	0	1	<b>27</b>	7	5
2.000	23	6	1	(3)	<b>25</b>	7	6
3.000	3			2	<b>5</b>	3	7
4.000	4				<b>4</b>	0	8
<b>Total:</b>	<b>1,741</b>	<b>26</b>	<b>113</b>	<b>125</b>	<b>1779</b>	<b>55</b>	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

### METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,054	175	4	12	0	435	<b>1680</b>	1
0.750	0	0	0	0	0	0	<b>0</b>	2
1.000	1	23	2	8	0	2	<b>36</b>	3
1.250	0	2	0	0	0	0	<b>2</b>	4
1.500	0	14	2	5	0	6	<b>27</b>	5
2.000	0	12	0	9	0	4	<b>25</b>	6
3.000	0	2	0	2	0	1	<b>5</b>	7
4.000	0	1	0	2	0	1	<b>4</b>	8
<b>Total:</b>	<b>1,055</b>	<b>229</b>	<b>8</b>	<b>38</b>	<b>0</b>	<b>449</b>	<b>1779</b>	

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## METERS

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**Meters (Page W-23)**

**Explain all reported adjustments.**

Adjusted to physical count.

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

All meters were recently replaced in connection with the utility going to an automated meter reading system. Utility now testing only those meters when they are pulled and reinstalled.

**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.

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**METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	20				20	1
Within Municipality	234	1	1		234	2
<b>Total Fire Hydrants</b>	<b>254</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>254</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	254
Number of distribution system valves end of year:	369
Number of distribution valves operated during year:	198

## LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Washburn County</b>	
<b>Cities</b>	
SPOONER	1,175
<b>Total Cities:</b>	<b>1,175</b>
<b>Total Washburn County:</b>	<b>1,175</b>
<b>Total Company:</b>	<b>1,175</b>

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,820,082	2,535,541	1
<b>Total Sales of Electricity</b>	<b>2,820,082</b>	<b>2,535,541</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	8,986	8,279	2
Miscellaneous Service Revenues (451 )	9,758	9,817	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	17,008	17,124	5
Interdepartmental Rents (455 )	21,000	21,000	6
Other Electric Revenues (456 )	0	0	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>56,752</b>	<b>56,220</b>	
<b>Total Operating Revenues</b>	<b>2,876,834</b>	<b>2,591,761</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,163,892	1,912,420	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	156,256	152,413	11
Customer Accounts Expenses (901-904)	28,006	28,643	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	269,812	236,322	15
<b>Total Operation and Maintenance Expenses</b>	<b>2,617,966</b>	<b>2,329,798</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	158,570	147,363	16
Amortization Expense (404-407)		0	17
Taxes (408 )	86,762	80,827	18
<b>Total Other Expenses</b>	<b>245,332</b>	<b>228,190</b>	
<b>Total Operating Expenses</b>	<b>2,863,298</b>	<b>2,557,988</b>	
<b>NET OPERATING INCOME</b>	<b>13,536</b>	<b>33,773</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,986	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,986</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION, NSF CHECK AND METER READ-OUT FEES	9,758	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>9,758</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
EQUIPMENT RENTAL	17,008	5
<b>Total Rent from Electric Property (454)</b>	<b>17,008</b>	
<b>Interdepartmental Rents (455):</b>		
WATER AND SEWER DEPARTMENT RENT OF SHOP	9,000	6
WATER AND SEWER DEPARTMENT RENT OF TRANSPORTATION EQUIPMENT	12,000	7
<b>Total Interdepartmental Rents (455)</b>	<b>21,000</b>	
<b>Other Electric Revenues (456):</b>		
NONE		8
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,163,892	1,912,420	15
Other Expenses (546)		0	16
<b>Total Other Power Supply Expenses</b>	<b>2,163,892</b>	<b>1,912,420</b>	
<b>Total Power Production Expenses</b>	<b>2,163,892</b>	<b>1,912,420</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18
Maintenance of Transmission Plant (553)	0	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	27,473	26,736	20
Line and Station Labor (561)	0	2,865	21
Line and Station Supplies and Expenses (562)	6,797	6,479	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	8,056	3,705	24

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	1,185	1,027	26
Maintenance of Structures and Equipment (571)	3,053	1,052	27
Maintenance of Lines (572)	89,874	87,130	28
Maintenance of Line Transformers (573)	799	0	29
Maintenance of Street Lighting and Signal Systems (574)	9,613	12,552	30
Maintenance of Meters (575)	9,406	10,867	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
<b>Total Distribution Expenses</b>	<b>156,256</b>	<b>152,413</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,170	1,142	33
Accounting and Collecting Labor (902)	8,283	12,914	34
Supplies and Expenses (903)	6,162	14,587	35
Uncollectible Accounts (904)	12,391	0	36
Customer Service and Information Expenses (906)	0	0	37
<b>Total Customer Accounts Expenses</b>	<b>28,006</b>	<b>28,643</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	25,315	28,429	39
Office Supplies and Expenses (921)	11,821	8,311	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	9,617	17,355	42
Property Insurance (924)	2,146	4,224	43
Injuries and Damages (925)	5,222	7,811	44
Employee Pensions and Benefits (926)	102,587	94,100	45
Regulatory Commission Expenses (928)	10,066	2,067	46
Miscellaneous General Expenses (930)	25,725	20,430	47
Transportation Expenses (933)	77,313	53,595	48
Maintenance of General Plant (935)	0	0	49
<b>Total Administrative and General Expenses</b>	<b>269,812</b>	<b>236,322</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,617,966</b>	<b>2,329,798</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

A/C #903 - Supplies and Expenses - PY 2009 expenses included \$9,483 of costs associated with the utility's customer billing upgrade.

A/C #904 - Uncollectible Accounts - CY 2010 expense of \$12,391 for uncollectible accounts of mobile home park customers.

A/C #923 - Outside Services Employed - PY 2009 expenses included approximately \$9,000 of legal costs associated with dismissal of employee.

A/C #928 - Regulatory Commission Expenses - 2010 expenses are for legal costs incurred when intervening in Xcel Energy rate increase.

A/C #99 - Transportation Expense - Additional depreciation on new bucket truck and recognizing loss of \$13,383 on old bucket truck.

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**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		68,682	64,239	1
Social Security		14,943	13,668	2
Wisconsin Gross Receipts Tax		552	561	3
PSC Remainder Assessment		2,585	2,359	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>86,762</b>	<b>80,827</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.159717				3
County tax rate	mills		3.774670				4
Local tax rate	mills		8.364497				5
School tax rate	mills		8.392909				6
Voc. school tax rate	mills		1.072907				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.764700</b>				<b>10</b>
Less: state credit	mills		1.261531				11
<b>Net tax rate</b>	mills		<b>20.503169</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.364497</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.465816</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.830313</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.764700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.819231</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.503169</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.796828</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,259,471	4,259,471				22
Materials & Supplies	\$	110,206	110,206				23
<b>Subtotal</b>	\$	4,369,677	<b>4,369,677</b>				<b>24</b>
Less: Plant Outside Limits	\$	522,662	522,662				25
<b>Taxable Assets</b>	\$	3,847,015	<b>3,847,015</b>				<b>26</b>
Assessment Ratio	dec.		1.062906				27
<b>Assessed Value</b>	\$	4,089,015	<b>4,089,015</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.796828</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	68,682	<b>68,682</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	68,682					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	29,891				29,891	34
Structures and Improvements (361)	0	174,427			174,427	* 35
Station Equipment (362)	659,297	1,058			660,355	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	490,455	8,806	3,511		495,750	38
Overhead Conductors and Devices (365)	348,989	2,250			351,239	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	328,245	16,682	2,627		342,300	41
Line Transformers (368)	628,929	22,237	8,893		642,273	42
Services (369)	176,480	8,017	974		183,523	43
Meters (370)	222,270	7,058	8,186		221,142	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	206,766	22,260	311		228,715	47
<b>Total Distribution Plant</b>	<b>3,091,322</b>	<b>262,795</b>	<b>24,502</b>	<b>0</b>	<b>3,329,615</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	3,870				3,870	48
Structures and Improvements (390)	237,724				237,724	49
Office Furniture and Equipment (391)	43,681				43,681	50
Computer Equipment (391.1)	102,724				102,724	51
Transportation Equipment (392)	383,012	92,741	64,529		411,224	* 52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	52,500	3,313			55,813	54
Laboratory Equipment (395)	12,199				12,199	55
Power Operated Equipment (396)	20,066	57,409			77,475	* 56
Communication Equipment (397)	11,470	899			12,369	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	9,526				9,526	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>876,772</b>	<b>154,362</b>	<b>64,529</b>	<b>0</b>	<b>966,605</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,968,094</b>	<b>417,157</b>	<b>89,031</b>	<b>0</b>	<b>4,296,220</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>3,968,094</b>	<b>417,157</b>	<b>89,031</b>	<b>0</b>	<b>4,296,220</b>	

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

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

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

A/C #361 - Structures and Improvements - Utility purchased cold storage building for electric transformer and wire inventory.

A/C #392 - Transportation Equipment - Utility purchased new bucket truck chassis and body and traded-in the old unit.

A/C #396 - Power Operated Equipment - Utility purchased a new skid-steer loader.

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

A/C #392 - Transportation Equipment - Retirement of old bucket truck traded-in on new bucket truck.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	34,255				34,255	38
Overhead Conductors and Devices (365)	59,588				59,588	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	110,526	12,307			122,833	41
Line Transformers (368)	7,250				7,250	42
Services (369)	79,758				79,758	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
<b>Total Distribution Plant</b>	<b>291,377</b>	<b>12,307</b>	<b>0</b>	<b>0</b>	<b>303,684</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>291,377</b>	<b>12,307</b>	<b>0</b>	<b>0</b>	<b>303,684</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>291,377</b>	<b>12,307</b>	<b>0</b>	<b>0</b>	<b>303,684</b>	

## TRANSMISSION AND DISTRIBUTION LINES

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

## RURAL LINE CUSTOMERS

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

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

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,042	Monday	01/04/2010	10:45	3,275	1
February	02	5,656	Monday	02/01/2010	08:45	2,809	2
March	03	5,172	Monday	03/01/2010	09:30	2,768	3
April	04	4,821	Thursday	04/08/2010	10:45	2,480	4
May	05	6,895	Tuesday	05/25/2010	15:00	2,739	5
June	06	6,134	Tuesday	06/22/2010	16:00	2,752	6
July	07	6,474	Wednesday	07/07/2010	15:45	3,245	7
August	08	6,900	Monday	08/30/2010	15:45	3,276	8
September	09	5,541	Wednesday	09/01/2010	14:00	2,572	9
October	10	4,902	Wednesday	10/27/2010	10:45	2,627	10
November	11	5,265	Tuesday	11/30/2010	16:45	2,722	11
December	12	5,725	Thursday	12/16/2010	10:15	3,187	12
<b>Total</b>		<b>69,527</b>				<b>34,452</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	34,452	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>34,452</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	33,264	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>33,264</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,188	27
<b>Total Energy Losses</b>	<b>1,188</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.4483%</b>	29
<b>Total Disposition of Energy</b>	<b>34,452</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	1,503	10,019		1
<b>Total Sales for Residential Sales</b>		<b>1,503</b>	<b>10,019</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	10	3,915		2
LARGE POWER TIME-OF-DAY	CP-2	6	9,322		3
GENERAL SERVICE	GS-1	359	9,708		4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>375</b>	<b>22,945</b>		
<b>Public Street &amp; Highway Lighting</b>					
SECURITY LIGHTING	MS-1	42	31		5
STREET LIGHTING	MS-1	353	269		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>395</b>	<b>300</b>		
<b>Sales for Resale</b>					
NONE					7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,273</b>	<b>33,264</b>		

## SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		874,901	47,848	922,749	1
<b>0</b>	<b>0</b>	<b>874,901</b>	<b>47,848</b>	<b>922,749</b>	
10,496	13,342	280,421	18,809	299,230	2
22,666	32,390	640,162	49,942	690,104	3
		807,130	50,623	857,753	4
<b>33,162</b>	<b>45,732</b>	<b>1,727,713</b>	<b>119,374</b>	<b>1,847,087</b>	
		4,686	256	4,942	5
		44,078	1,226	45,304	6
<b>0</b>	<b>0</b>	<b>48,764</b>	<b>1,482</b>	<b>50,246</b>	
		0		0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>33,162</b>	<b>45,732</b>	<b>2,651,378</b>	<b>168,704</b>	<b>2,820,082</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	69,527				6
Average load factor	<b>67.8794%</b>				7
Total Cost of Purchased Power	2,163,892				8
Average cost per kWh	<b>0.0628</b>				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,240	2,035			12
February	1,167	1,642			13
March	1,208	1,560			14
April	1,042	1,438			15
May	1,088	1,651			16
June	1,234	1,518			17
July	1,341	1,904			18
August	1,423	1,853			19
September	1,092	1,480			20
October	1,072	1,555			21
November	1,117	1,605			22
December	1,272	1,915			23
<b>Total kWh (000)</b>	<b>14,296</b>	<b>20,156</b>			24

Footnotes:

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

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
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

## PRODUCTION STATISTICS

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

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							<b>1</b>
<b>Total</b>						<b>0</b>	

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Beaver Bro					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	6,900					7
Dt and Hr of Such Maximum Demand	08/30/2010 15:00					8
Kwh Output	34,452					9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		10
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,856	455	23,597	1
Acquired during year	40	8	460	2
<b>Total</b>	<b>1,896</b>	<b>463</b>	<b>24,057</b>	<b>3</b>
Retired during year	224	8	369	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,672</b>	<b>455</b>	<b>23,688</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,612	379	19,160	8
In utility's use				9
Locked meters on customers' premises				10
In stock	60	76	4,528	12
<b>Total end of year</b>	<b>1,672</b>	<b>455</b>	<b>23,688</b>	<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	128	109,006	1
Sodium Vapor	100	132	64,894	2
Sodium Vapor	150	15	11,290	3
<b>Total</b>		<b>275</b>	<b>185,190</b>	
<b>Ornamental</b>				
Mercury Vapor	400	9	17,388	4
Sodium Vapor	100	51	25,092	5
Sodium Vapor	150	18	13,608	6
<b>Total</b>		<b>78</b>	<b>56,088</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	