



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

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Principal Office: 106 WEST WISCONSIN  
P.O. BOX 38  
VIOLA, WI 54664

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For the Year Ended: DECEMBER 31, 2010

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

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I BETH CAMPBELL of  
(Person responsible for accounts)

VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES, certify that I  
(Utility Name)

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

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

ADMINISTRATOR/CLERK/TREASURER  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Viola Municipal Electric & Water Utility  
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric and Water Utility, an enterprise fund of the Village of Viola, Wisconsin, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form. We have also compiled the supplementary information presented in the prescribed form, which is presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary information are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

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

Vig & Associates, LLC  
March 28, 2011

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SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

**Utility Address:** 106 WEST WISCONSIN  
P.O. BOX 38  
VIOLA, WI 54664

**When was utility organized?** 5/1/1942

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** BETH CAMPBELL

**Title:** VILLAGE CLERK

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (608) 627 - 1700

**Email Address:** beth\_arlene@yahoo.com

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** JACKV@VIGASSOCIATES.COM

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

**Name:** GARY ERLANDSON

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:**

**Fax Number:**

**Email Address:**

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

YES

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** JACKV@VIGASSOCIATES.COM

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** DECEMBER 31, 2010

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

**Name:** DAN BAKER

**Title:** WATER UTILITY OPERATOR

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (608) 627 - 1700

**Email Address:**

**Name:** JOSEPH HANSON

**Title:** ELECTRIC UTILITY OPERATOR

**Office Address:**

P.O. BOX 38  
VIOLA, WI 54664

**Telephone:** (608) 627 - 1831

**Fax Number:** (608) 627 - 1700

**Email Address:**

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

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

- BETH CAMPBELL
- MIKE GEARY
- ROGER JOHNSON
- HUGH OLIVER
- HEATH WALLACE

**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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE IN MAY 2011.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	707,786	667,874	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	492,987	479,718	2
Depreciation Expense (403)	80,786	79,797	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	68,384	66,517	5
<b>Total Operating Expenses</b>	<b>642,157</b>	<b>626,032</b>	
<b>Net Operating Income</b>	<b>65,629</b>	<b>41,842</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>65,629</b>	<b>41,842</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)	12,685	6,018	10
Miscellaneous Nonoperating Income (421)	74,180	0	11
<b>Total Other Income</b>	<b>86,865</b>	<b>6,018</b>	
<b>Total Income</b>	<b>152,494</b>	<b>47,860</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(12,369)	(12,369)	12
Other Income Deductions (426)	47,975	46,627	13
<b>Total Miscellaneous Income Deductions</b>	<b>35,606</b>	<b>34,258</b>	
<b>Income Before Interest Charges</b>	<b>116,888</b>	<b>13,602</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	22,641	26,758	14
Amortization of Debt Discount and Expense (428)	203	203	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>22,844</b>	<b>26,961</b>	
<b>Net Income</b>	<b>94,044</b>	<b>(13,359)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,471,230	2,484,589	20
Balance Transferred from Income (433)	94,044	(13,359)	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>2,565,274</b>	<b>2,471,230</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	707,786	0	707,786	1
<b>Total (Acct. 400):</b>	<b>707,786</b>	<b>0</b>	<b>707,786</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	492,987	0	492,987	2
<b>Total (Acct. 401-402):</b>	<b>492,987</b>	<b>0</b>	<b>492,987</b>	
<b>Depreciation Expense (403):</b>				
Derived	80,786	0	80,786	3
<b>Total (Acct. 403):</b>	<b>80,786</b>	<b>0</b>	<b>80,786</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	68,384	0	68,384	5
<b>Total (Acct. 408):</b>	<b>68,384</b>	<b>0</b>	<b>68,384</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>65,629</b>	<b>0</b>	<b>65,629</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>				
INTEREST INCOME	12,685		12,685	11
<b>Total (Acct. 419):</b>	<b>12,685</b>	<b>0</b>	<b>12,685</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		19,646	19,646	12
Contributed Plant - Electric		54,534	54,534	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>74,180</b>	<b>74,180</b>	
<b>TOTAL OTHER INCOME:</b>	<b>12,685</b>	<b>74,180</b>	<b>86,865</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(12,369)	0	(12,369)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(12,369)</b>	<b>0</b>	<b>(12,369)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	18,705	18,705	17
Depreciation Expense on Contributed Plant - Electric	0	29,270	29,270	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>47,975</b>	<b>47,975</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(12,369)</b>	<b>47,975</b>	<b>35,606</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	22,641	0	22,641	20
<b>Total (Acct. 427):</b>	<b>22,641</b>	<b>0</b>	<b>22,641</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	203		203	21
<b>Total (Acct. 428):</b>	<b>203</b>	<b>0</b>	<b>203</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>22,844</b>	<b>0</b>	<b>22,844</b>	
<b>NET INCOME:</b>	<b>67,839</b>	<b>26,205</b>	<b>94,044</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	956,500	1,514,730	2,471,230	26
<b>Total (Acct. 216):</b>	<b>956,500</b>	<b>1,514,730</b>	<b>2,471,230</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	67,839	26,205	<b>94,044</b>	<b>27</b>
<b>Total (Acct. 433):</b>	<b>67,839</b>	<b>26,205</b>	<b>94,044</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	30
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,024,339</b>	<b>1,540,935</b>	<b>2,565,274</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	134,575	573,211	0	0	<b>707,786</b>	<b>1</b>
Less: interdepartmental sales	0	3,891	0	0	<b>3,891</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	449	2,567			<b>3,016</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>134,126</b>	<b>566,753</b>	<b>0</b>	<b>0</b>	<b>700,879</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	30,169	0	30,169	1
Electric operating expenses	62,648	0	62,648	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>92,817</b>	<b>0</b>	<b>92,817</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	0.8	1
Electric	1.5	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	4,173,366	4,067,154	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,398,901	1,293,573	2
<b>Net Utility Plant</b>	<b>2,774,465</b>	<b>2,773,581</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	49,974	49,080	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>49,974</b>	<b>49,080</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	595,770	680,251	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)	63,931	62,655	15
Other Accounts Receivable (143)	3,975	4,948	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	32,717	38,136	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>696,393</b>	<b>785,990</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,654	3,857	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>3,654</b>	<b>3,857</b>	
<b>Total Assets and Other Debits</b>	<b>3,524,486</b>	<b>3,612,508</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	121,248	121,248	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,565,274	2,471,230	35
<b>Total Proprietary Capital</b>	<b>2,686,522</b>	<b>2,592,478</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	563,577	743,238	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>563,577</b>	<b>743,238</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	46,249	36,293	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	56,773	54,894	43
Interest Accrued (237)	2,684	4,660	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	7,097	7,776	46
<b>Total Current and Accrued Liabilities</b>	<b>112,803</b>	<b>103,623</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	161,584	173,169	49
<b>Total Deferred Credits</b>	<b>161,584</b>	<b>173,169</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,524,486</b>	<b>3,612,508</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	1,885,077	0	0	2,182,077	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)	739,370	0	0	1,386,748	2
Utility Plant in Service - Contributed Plant (101.2)	1,187,436	0	0	859,812	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)					8
<b>Total Utility Plant</b>	<b>1,926,806</b>	<b>0</b>	<b>0</b>	<b>2,246,560</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)	63,260	0	0	804,557	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	272,465	0	0	258,619	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>335,725</b>	<b>0</b>	<b>0</b>	<b>1,063,176</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>1,591,081</b>	<b>0</b>	<b>0</b>	<b>1,183,384</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>	46,521	763,943			<b>810,464</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	16,087	64,699			<b>80,786</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	927				<b>927</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		3,305			<b>3,305</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>17,014</b>	<b>68,004</b>	<b>0</b>	<b>0</b>	<b>85,018</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	275	19,422			<b>19,697</b>	<b>18</b>
Cost of removal		7,968			<b>7,968</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>275</b>	<b>27,390</b>	<b>0</b>	<b>0</b>	<b>27,665</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>63,260</b>	<b>804,557</b>	<b>0</b>	<b>0</b>	<b>867,817</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>	253,760	229,349			<b>483,109</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	18,705	29,270			<b>47,975</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>18,705</b>	<b>29,270</b>	<b>0</b>	<b>0</b>	<b>47,975</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>272,465</b>	<b>258,619</b>	<b>0</b>	<b>0</b>	<b>531,084</b>	26
<b>Footnotes</b>						27

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

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

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>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)	5,866				5,866	7,822	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			22,095		22,095	25,220	3
<b>Total Electric Utility</b>					<b>27,961</b>	<b>33,042</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	27,961	33,042	1
Water utility (154)	4,756	5,094	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>32,717</b>	<b>38,136</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>				
WATER 2008 MRB	203	428	3,654	1
<b>Total</b>			<b>3,654</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	121,248	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>121,248</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	163,700	1
ELECTRIC SYSTEM MRBS	07/01/2002	07/07/2007	4.74%	0	2
ELECTRIC SYSTEM MRBS	12/30/2008	12/30/2012	5.24%	101,396	3
WATER SYSTEM MRBS	12/31/2008	05/01/2028	1.42%	298,481	4
<b>Total Bonds (Account 221):</b>				<b>563,577</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	54,894	1
<b>Accruals:</b>		
Charged water department expense	28,804	2
Charged electric department expense	39,783	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>68,587</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	54,894	6
Social Security taxes	7,150	7
PSC Remainder Assessment	731	8
<b>Other (explain):</b>		
LICENSE FEE	3,933	9
<b>Total payments and other debits</b>	<b>66,708</b>	
<b>Balance end of year</b>	<b>56,773</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>					
1990 WATER MRB	1,047	12,874	12,632	1,289	1
ELECTRIC MRB	3,514	9,767	11,985	1,296	2
2008 WATER MRB	99			99	3
<b>Subtotal</b>	<b>4,660</b>	<b>22,641</b>	<b>24,617</b>	<b>2,684</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,660</b>	<b>22,641</b>	<b>24,617</b>	<b>2,684</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEPRECIATION RESERVE - CD'S	49,974	3
<b>Total (Acct. 125):</b>	<b>49,974</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	7,978	8
Electric	55,953	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>63,931</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	3,975	14
<b>Total (Acct. 143):</b>	<b>3,975</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	160,800	23
DEFERRED REVENUE PUBLIC BENEFITS	784	24
<b>Total (Acct. 253):</b>	<b>161,584</b>	

## 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)	728,328	1,381,852	0	0	<b>2,110,180</b>	<b>1</b>
Materials and Supplies	4,925	30,501	0	0	<b>35,426</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	54,890	784,250	0	0	<b>839,140</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	100,228	66,756	0	0	<b>166,984</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>578,135</b>	<b>561,347</b>	<b>0</b>	<b>0</b>	<b>1,139,482</b>	
Net Operating Income	17,255	48,374	0	0	<b>65,629</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.98%</b>	<b>8.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.76%</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	103,940	69,229	0	0	<b>173,169</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,424	4,945	0	0	<b>12,369</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>96,516</b>	<b>64,284</b>	<b>0</b>	<b>0</b>	<b>160,800</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.**

NONE

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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)	132,321	128,003	1
<b>Total Sales of Water</b>	<b>132,321</b>	<b>128,003</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	572	548	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	1,682	3,288	5
<b>Total Other Operating Revenues</b>	<b>2,254</b>	<b>3,836</b>	
<b>Total Operating Revenues</b>	<b>134,575</b>	<b>131,839</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	431	588	6
Pumping Expenses (620-625)	7,946	9,790	7
Water Treatment Expenses (630-635)	8,759	5,713	8
Transmission and Distribution Expenses (640-655)	13,409	9,003	9
Customer Accounts Expenses (901-906)	11,018	9,904	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	31,068	33,261	12
<b>Total Operation and Maintenance Expenses</b>	<b>72,631</b>	<b>68,259</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	16,087	16,065	13
Amortization Expense (404-407)		0	14
Taxes (408 )	28,602	28,715	15
<b>Total Other Operating Expenses</b>	<b>44,689</b>	<b>44,780</b>	
<b>Total Operating Expenses</b>	<b>117,320</b>	<b>113,039</b>	
<b>NET OPERATING INCOME</b>	<b>17,255</b>	<b>18,800</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 )	285	10,046	60,588	5
Commercial (461.2 )	38	1,207	7,385	6
Industrial (461.3 )				7
Public Authority (461.4 )	21	1,403	8,040	8
<b>Total Metered Sales to General Customers (461)</b>	<b>344</b>	<b>12,656</b>	<b>76,013</b>	
Private Fire Protection Service (462 )	1		1,872	9
Public Fire Protection Service (463 )	1		54,436	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>346</b>	<b>12,656</b>	<b>132,321</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
<b>Total</b>		<b>0</b>	<b>0</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)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	54,436	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>54,436</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	572	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>572</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER WATER REVENUES	913	9
Return on net investment in meters charged to sewer department	769	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>1,682</b>	

## 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	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	431	588	4
<b>Total Source of Supply Expenses</b>	<b>431</b>	<b>588</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	2,423	2,230	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	3,024	3,092	7
Operation Supplies and Expenses (623)	2,300	2,889	8
Maintenance of Pumping Plant (625)	199	1,579	9
<b>Total Pumping Expenses</b>	<b>7,946</b>	<b>9,790</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	4,296	3,135	10
Chemicals (631)	1,450	2,260	11
Operation Supplies and Expenses (632)	55	311	12
Maintenance of Water Treatment Plant (635)	2,958	7	13
<b>Total Water Treatment Expenses</b>	<b>8,759</b>	<b>5,713</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	66	1,555	14
Operation Supplies and Expenses (641)	530	216	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,247	1,143	16
Maintenance of Mains (651)	728	1,863	17
Maintenance of Services (652)	1,378	2,173	18
Maintenance of Meters (653)	2,430	994	19
Maintenance of Hydrants (654)	1,030	1,059	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>13,409</b>	<b>9,003</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,256	1,387	22
Accounting and Collecting Labor (902)	6,725	6,024	23
Supplies and Expenses (903)	2,588	2,493	24
Uncollectible Accounts (904)	449	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	26
<b>Total Customer Accounts Expenses</b>	<b>11,018</b>	<b>9,904</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	5,521	5,846	28
Office Supplies and Expenses (921)	4,715	4,112	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	3,486	7,254	31
Property Insurance (924)	444	424	32
Injuries and Damages (925)	1,715	1,762	33
Employee Pensions and Benefits (926)	10,353	9,378	34
Regulatory Commission Expenses (928)	0	123	35
Miscellaneous General Expenses (930)	595	1,367	36
Transportation Expenses (933)	1,275	1,356	37
Maintenance of General Plant (935)	2,964	1,639	38
<b>Total Administrative and General Expenses</b>	<b>31,068</b>	<b>33,261</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>72,631</b>	<b>68,259</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.**

ACCT 650: DIVER MAINTENANCE COSTS INCURRED FOR TANK INSPECTION AND MAINTENANCE.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		26,330	26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		203	182	2
<b>Net property tax equivalent</b>		<b>26,127</b>	<b>26,148</b>	
Social Security		2,329	2,449	3
PSC Remainder Assessment		146	118	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>28,602</b>	<b>28,715</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			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.177431	0.168351			3
County tax rate	mills		6.443225	5.176031			4
Local tax rate	mills		3.317817	3.288106			5
School tax rate	mills		10.037020	9.523505			6
Voc. school tax rate	mills		2.220010	2.106419			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.195503</b>	<b>20.262412</b>			<b>10</b>
Less: state credit	mills		1.540589	1.480625			11
<b>Net tax rate</b>	mills		<b>20.654914</b>	<b>18.781787</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.317817</b>	<b>3.288106</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.257030</b>	<b>11.629924</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.574847</b>	<b>14.918030</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.195503</b>	<b>20.262412</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.701712</b>	<b>0.736242</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.654914</b>	<b>18.781787</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.493797</b>	<b>13.827932</b>			<b>21</b>
Utility Plant, Jan. 1	\$	1,885,077	995,648	889,429			22
Materials & Supplies	\$	5,094	5,094	0			23
<b>Subtotal</b>	\$	<b>1,890,171</b>	<b>1,000,742</b>	<b>889,429</b>			<b>24</b>
Less: Plant Outside Limits	\$	13,340	0	13,340			25
<b>Taxable Assets</b>	\$	<b>1,876,831</b>	<b>1,000,742</b>	<b>876,089</b>			<b>26</b>
Assessment Ratio	dec.		0.956500	1.008000			27
<b>Assessed Value</b>	\$	<b>1,840,307</b>	<b>957,210</b>	<b>883,098</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.493797</b>	<b>13.827932</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,085</b>	<b>13,874</b>	<b>12,211</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,330</b>					<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)	0				0	4
Structures and Improvements (311)	81				81	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	13,101				13,101	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>13,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,182</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	11,138				11,138	11
Structures and Improvements (321)	7,455	613			8,068	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	59,010				59,010	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>77,603</b>	<b>613</b>	<b>0</b>	<b>0</b>	<b>78,216</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)	2,967				2,967	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,967</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	22,989				22,989	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	59,471	19,599			79,070	24
Transmission and Distribution Mains (343)	360,663				360,663	25
Services (345)	51,493				51,493	26
Meters (346)	28,338	2,146	275		30,209	27
Hydrants (348)	26,338				26,338	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>549,292</b>	<b>21,745</b>	<b>275</b>	<b>0</b>	<b>570,762</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	44,796				44,796	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	5,088				5,088	33
Transportation Equipment (392)	17,792				17,792	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	5,804				5,804	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	763				763	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>74,243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,243</b>	
<b>Total utility plant in service directly assignable</b>	<b>717,287</b>	<b>22,358</b>	<b>275</b>	<b>0</b>	<b>739,370</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>717,287</b>	<b>22,358</b>	<b>275</b>	<b>0</b>	<b>739,370</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)	39,629				39,629	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>39,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,629</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	76,427	18,498			94,925	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	29,722				29,722	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>106,149</b>	<b>18,498</b>	<b>0</b>	<b>0</b>	<b>124,647</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)	98,792				98,792	24
Transmission and Distribution Mains (343)	714,978				714,978	25
Services (345)	132,899	1,148			134,047	26
Meters (346)	1,623				1,623	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)	73,720				73,720	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,022,012</b>	<b>1,148</b>	<b>0</b>	<b>0</b>	<b>1,023,160</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>1,167,790</b>	<b>19,646</b>	<b>0</b>	<b>0</b>	<b>1,187,436</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,167,790</b>	<b>19,646</b>	<b>0</b>	<b>0</b>	<b>1,187,436</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			1,344	1,344	1
February			1,163	1,163	2
March			1,342	1,342	3
April			1,261	1,261	4
May			1,463	1,463	5
June			1,181	1,181	6
July			1,234	1,234	7
August			1,250	1,250	8
September			1,179	1,179	9
October			1,208	1,208	10
November			1,053	1,053	11
December			1,266	1,266	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>14,944</b>	<b>14,944</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):	14,944	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>14,944</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	12,656	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>2,288</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	117	<b>8</b>
Gallons (000's) used for fire protection:		<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:		<b>11</b>
Subtotal Authorized System Uses:	<b>117</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:		<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	134	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>2,037</b>	<b>18</b>
Subtotal Water Losses:	<b>2,171</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>85%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>15%</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.)	135 <b>29</b>
Date of maximum: 05/27/2010	<b>30</b>
Cause of maximum: Equipment Malfunction	<b>31</b>
	<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	12 <b>33</b>
Date of minimum: 01/09/2010	<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	23,099 <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:	<b>40</b>
Number of service breaks repaired this year:	<b>41</b>
Population served (estimate the number of individuals within service area):	<b>42</b>
Inside municipality?	913 <b>43</b>
Outside municipality?	3 <b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MCKINLEY STREET	4	400	8	720,000	Yes	1
RAILROAD STREET	3	350	14	288,000	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	WELL 3	WELL 4		1
Location	RAILROAD STREET	MCKINLEY STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	F-M	F-M		5
Year Installed	2006	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9 10
Year Installed	2006	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	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 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	140,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,762				1,762	1
M	D	6.000	13,223				13,223	2
P	D	6.000	10,234				10,234	3
M	D	8.000	370				370	4
P	D	8.000	6,928				6,928	5
<b>Total Within Municipality</b>			<b>32,517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,517</b>	
P	D	8.000	1,350				1,350	6
<b>Total Outside of Municipality</b>			<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,350</b>	
<b>Total Utility</b>			<b>33,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,867</b>	

## 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	319	1			320	24	1
M	1.000	57				57		2
M	1.250	2				2		3
M	1.500	1				1		4
M	2.000	5				5		5
M	4.000	2				2		6
M	6.000	1				1		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>388</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>389</b>	<b>24</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.**

**ADDITIONS WERE FINANCED BY CUSTOMER.**

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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	373	24	10	5	392	26	1
1.000	9			4	13	0	2
1.500	3			(2)	1	0	3
2.000	3				3	0	4
3.000	2		1	1	2	2	5
4.000	2			1	3	1	6
6.000	0				0	0	7
<b>Total:</b>	<b>392</b>	<b>24</b>	<b>11</b>	<b>9</b>	<b>414</b>	<b>29</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	313	43	0	12	0	24	<b>392</b>	1
1.000	1	8	0	4	0	0	<b>13</b>	2
1.500	0	0	0	1	0	0	<b>1</b>	3
2.000	0	1	0	2	0	0	<b>3</b>	4
3.000	0	0	0	2	0	0	<b>2</b>	5
4.000	0	0	0	2	1	0	<b>3</b>	6
6.000	0	0	0	0	0	0	<b>0</b>	7
<b>Total:</b>	<b>314</b>	<b>52</b>	<b>0</b>	<b>23</b>	<b>1</b>	<b>24</b>	<b>414</b>	

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## METERS

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### Meters (Page W-23)

Explain all reported adjustments.

ADJUSTMENTS WERE TO RESTATE TO ACTUAL PER DEPARTMENT STAFF.

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	3				3	1
Within Municipality	58				58	2
<b>Total Fire Hydrants</b>	<b>61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	20
Number of distribution system valves end of year:	187
Number of distribution valves operated during year:	15

## LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 4-inch	Well #3	Turbine	12/10/2010	1
Station Meter	6	Well #4	Other	9/30/2009	2

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## LIST OF ALL STATION AND WHOLESALE METERS

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

If Meter Type is "other," please explain.

Meter identified as a propeller meter.

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## 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>Richland County</b>	
<b>Villages</b>	
VIOLA	172
<b>Total Villages:</b>	<b>172</b>
<b>Total Richland County:</b>	<b>172</b>
<b>Vernon County</b>	
<b>Villages</b>	
VIOLA	172
<b>Total Villages:</b>	<b>172</b>
<b>Total Vernon County:</b>	<b>172</b>
<b>Total Company:</b>	<b>344</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)	561,396	527,739	1
<b>Total Sales of Electricity</b>	<b>561,396</b>	<b>527,739</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	3,651	3,201	2
Miscellaneous Service Revenues (451 )	8,164	5,095	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	0	0	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	0	0	7
Amortization of Construction Grants (457 )	0	0	8
<b>Total Other Operating Revenues</b>	<b>11,815</b>	<b>8,296</b>	
<b>Total Operating Revenues</b>	<b>573,211</b>	<b>536,035</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	283,946	283,348	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	23,058	27,116	11
Customer Accounts Expenses (901-904)	39,314	34,523	12
Customer Service and Information Expenses (906 )	0	0	13
Sales Expenses (910 )	0	0	14
Administrative and General Expenses (920-935)	74,038	66,472	15
<b>Total Operation and Maintenance Expenses</b>	<b>420,356</b>	<b>411,459</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	64,699	63,732	16
Amortization Expense (404-407)		0	17
Taxes (408 )	39,782	37,802	18
<b>Total Other Expenses</b>	<b>104,481</b>	<b>101,534</b>	
<b>Total Operating Expenses</b>	<b>524,837</b>	<b>512,993</b>	
<b>NET OPERATING INCOME</b>	<b>48,374</b>	<b>23,042</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	3,651	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,651</b>	
<b>Miscellaneous Service Revenues (451):</b>		
OTHER MISCELLANEOUS REVENUES	4,838	3
INSURANCE RECOVERIES	478	4
POLE RENTALS	2,848	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>8,164</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		7
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NONE		9
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		10
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	241	187	11
Fuel (539)	1,955	948	12
Operation Supplies and Expenses (540)	1,315	806	13
Maintenance of Other Power Production Plant (543)	858	5,156	14
<b>Total Other Power Generation Expenses</b>	<b>4,369</b>	<b>7,097</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	279,577	276,251	15
Other Expenses (546)		0	16
<b>Total Other Power Supply Expenses</b>	<b>279,577</b>	<b>276,251</b>	
<b>Total Power Production Expenses</b>	<b>283,946</b>	<b>283,348</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	5,547	9,355	21
Line and Station Supplies and Expenses (562)	1,507	1,706	22
Street Lighting and Signal System Expenses (565)	2,888	2,725	23
Meter Expenses (566)	27	275	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)	4	128	25
Miscellaneous Distribution Expenses (569)	687	830	26
Maintenance of Structures and Equipment (571)	4,370	2,363	27
Maintenance of Lines (572)	5,204	8,078	28
Maintenance of Line Transformers (573)	0	0	29
Maintenance of Street Lighting and Signal Systems (574)	61	1,366	30
Maintenance of Meters (575)	2,763	290	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
<b>Total Distribution Expenses</b>	<b>23,058</b>	<b>27,116</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,303	3,029	33
Accounting and Collecting Labor (902)	14,440	13,256	34
Supplies and Expenses (903)	19,004	18,237	35
Uncollectible Accounts (904)	2,567	1	36
Customer Service and Information Expenses (906)	0	0	37
<b>Total Customer Accounts Expenses</b>	<b>39,314</b>	<b>34,523</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)	5,715	5,906	39
Office Supplies and Expenses (921)	7,385	6,035	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	6,221	7,890	42
Property Insurance (924)	2,360	2,232	43
Injuries and Damages (925)	2,443	2,529	44
Employee Pensions and Benefits (926)	22,044	22,012	45
Regulatory Commission Expenses (928)	0	3,628	46
Miscellaneous General Expenses (930)	14,073	8,268	47
Transportation Expenses (933)	9,900	6,185	48
Maintenance of General Plant (935)	3,897	1,787	49
<b>Total Administrative and General Expenses</b>	<b>74,038</b>	<b>66,472</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>420,356</b>	<b>411,459</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.

ACCT 930: INCREASE IN PAYROLL COSTS ASSOCIATED WITH MISCELLANEOUS ADMINISTRATIVE AND GENERAL MATTERS.

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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		30,443	28,564	1
Social Security		4,821	4,829	2
Wisconsin Gross Receipts Tax		3,933	3,991	3
PSC Remainder Assessment		585	418	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>39,782</b>	<b>37,802</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.177431	0.168351			3
County tax rate	mills		6.443225	5.176031			4
Local tax rate	mills		3.317817	3.288106			5
School tax rate	mills		10.037020	9.523505			6
Voc. school tax rate	mills		2.220010	2.106419			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>22.195503</b>	<b>20.262412</b>			<b>10</b>
Less: state credit	mills		1.540589	1.480625			11
<b>Net tax rate</b>	mills		<b>20.654914</b>	<b>18.781787</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.317817</b>	<b>3.288106</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.257030</b>	<b>11.629924</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.574847</b>	<b>14.918030</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.195503</b>	<b>20.262412</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.701712</b>	<b>0.736242</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.654914</b>	<b>18.781787</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.493797</b>	<b>13.827932</b>			<b>21</b>
Utility Plant, Jan. 1	\$	2,182,077	1,098,068	1,084,009			22
Materials & Supplies	\$	33,042	16,521	16,521			23
<b>Subtotal</b>	\$	<b>2,215,119</b>	<b>1,114,589</b>	<b>1,100,530</b>			<b>24</b>
Less: Plant Outside Limits	\$	24,995	0	24,995			25
<b>Taxable Assets</b>	\$	<b>2,190,124</b>	<b>1,114,589</b>	<b>1,075,535</b>			<b>26</b>
Assessment Ratio	dec.		0.956500	1.008000			27
<b>Assessed Value</b>	\$	<b>2,150,244</b>	<b>1,066,104</b>	<b>1,084,139</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.493797</b>	<b>13.827932</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,443</b>	<b>15,452</b>	<b>14,991</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>30,443</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	475				475	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475</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)	1,793				1,793	18
Structures and Improvements (341)	25,826				25,826	19
Fuel Holders, Producers and Accessories (342)	1,480		1,480		0	20
Prime Movers (343)	0				0	21
Generators (344)	431,025				431,025	22
Accessory Electric Equipment (345)	14,100				14,100	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>474,224</b>	<b>0</b>	<b>1,480</b>	<b>0</b>	<b>472,744</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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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	158,694				158,694	38
Overhead Conductors and Devices (365)	144,713				144,713	39
Underground Conduit (366)	121				121	40
Underground Conductors and Devices (367)	90,258				90,258	41
Line Transformers (368)	131,029				131,029	42
Services (369)	91,615	2,353			93,968	43
Meters (370)	25,775		1,200		24,575	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	40,495	4,597	2,500		42,592	47
<b>Total Distribution Plant</b>	<b>682,700</b>	<b>6,950</b>	<b>3,700</b>	<b>0</b>	<b>685,950</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	7,000				7,000	48
Structures and Improvements (390)	41,258				41,258	49
Office Furniture and Equipment (391)	2,009				2,009	50
Computer Equipment (391.1)	5,539				5,539	51
Transportation Equipment (392)	110,254	22,263	14,242		118,275	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	16,614				16,614	54
Laboratory Equipment (395)	3,246				3,246	55
Power Operated Equipment (396)	27,133				27,133	56
Communication Equipment (397)	6,505				6,505	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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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>219,558</b>	<b>22,263</b>	<b>14,242</b>	<b>0</b>	<b>227,579</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,376,957</b>	<b>29,213</b>	<b>19,422</b>	<b>0</b>	<b>1,386,748</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>1,376,957</b>	<b>29,213</b>	<b>19,422</b>	<b>0</b>	<b>1,386,748</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	315,047	2,817			317,864	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>315,047</b>	<b>2,817</b>	<b>0</b>	<b>0</b>	<b>317,864</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--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	38,497				38,497	38
Overhead Conductors and Devices (365)	60,847				60,847	39
Underground Conduit (366)	43,294				43,294	40
Underground Conductors and Devices (367)	135,811				135,811	41
Line Transformers (368)	37,320				37,320	42
Services (369)	31,570				31,570	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)	142,734	51,875			194,609	47
<b>Total Distribution Plant</b>	<b>490,073</b>	<b>51,875</b>	<b>0</b>	<b>0</b>	<b>541,948</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>805,120</b>	<b>54,692</b>	<b>0</b>	<b>0</b>	<b>859,812</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>805,120</b>	<b>54,692</b>	<b>0</b>	<b>0</b>	<b>859,812</b>	

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

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Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

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

ACCT 373: ENERGY EFFICIENCY COMMUNITY BLOCK GRANT FINANCED THE STREET LIGHTING PROJECT.

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## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<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)	7				7	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)	0				0	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)	1				1	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	1	7
Nonfarm	2	8
<b>Total</b>	<b>3</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>3</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	1,010	Wednesday	01/06/2010	18:00	538	1
February	02	902	Friday	02/26/2010	09:00	451	2
March	03	762	Friday	03/05/2010	08:00	425	3
April	04	739	Monday	04/19/2010	21:00	373	4
May	05	946	Monday	05/24/2010	19:00	400	5
June	06	933	Wednesday	06/23/2010	18:00	398	6
July	07	1,848	Monday	07/19/2010	12:00	478	7
August	08	1,135	Wednesday	08/11/2010	18:00	483	8
September	09	884	Thursday	09/02/2010	15:00	392	9
October	10	813	Wednesday	10/27/2010	18:00	391	10
November	11	893	Tuesday	11/30/2010	18:00	408	11
December	12	967	Wednesday	12/15/2010	18:00	509	12
<b>Total</b>		<b>11,832</b>				<b>5,246</b>	

**System Name** DAIRYLAND POWER

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

Type of Reading	Supplier
15 minutes integrated	DPC

## 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	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>5</b>	<b>7</b>
Purchases	5,246	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>5,251</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	4,891	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>4,891</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	360	27
<b>Total Energy Losses</b>	<b>360</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.8558%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>5,251</b>	<b>30</b>

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	316	2,539		1
<b>Total Sales for Residential Sales</b>		<b>316</b>	<b>2,539</b>		
<b>Commercial &amp; Industrial</b>					
LARGE COMMERCIAL	CP-1	3	1,218		2
INTERDEPARTMENTAL	GS-1	7	32		3
SMALL COMMERCIAL - RURAL	GS-1	1	2		4
SMALL COMMERCIAL AND INDUSTRIAL	GS-1	78	1,020		5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>89</b>	<b>2,272</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	118	80		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>118</b>	<b>80</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>523</b>	<b>4,891</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)	
		305,632	22,136	<b>327,768</b>	1
<b>0</b>	<b>0</b>	<b>305,632</b>	<b>22,136</b>	<b>327,768</b>	
4,069		76,549	10,268	<b>86,817</b>	2
		3,621	270	<b>3,891</b>	3
		339	13	<b>352</b>	4
<b>4,069</b>	<b>0</b>	<b>191,721</b>	<b>19,372</b>	<b>211,093</b>	5
		21,855	680	<b>22,535</b>	6
<b>0</b>	<b>0</b>	<b>21,855</b>	<b>680</b>	<b>22,535</b>	
				<b>0</b>	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4,069</b>	<b>0</b>	<b>519,208</b>	<b>42,188</b>	<b>561,396</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	DAIRYLAND POWER				1
Point of Delivery	GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)	NONFIRM				3
Voltage at Which Delivered					4
Point of Metering	GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW	11,832				6
Average load factor	<b>60.7362%</b>				7
Total Cost of Purchased Power	279,577				8
Average cost per kWh	<b>0.0533</b>				9
On-Peak Hours (if applicable)	5246				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	538				12
February	451				13
March	425				14
April	373				15
May	400				16
June	398				17
July	478				18
August	483				19
September	392				20
October	391				21
November	408				22
December	509				23
<b>Total kWh (000)</b>	<b>5,246</b>	<b>0</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)	5	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,848	7
Date and Hour of Such Maximum Demand	7/19/2010 12	8
<b>Load Factor</b>	<b>0.0003</b>	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	7	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>	<b>0</b>	16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	1	18
March	1	19
April	0	20
May	0	21
June	0	22
July	3	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>5</b>	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	18	32
Average Cost per Barrel of Oil Burned (\$)	108.6100	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 (\$)	0.3900	53
Footnote		54

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54
Name of Plant	VIOLA GENE				1
Unit Identification	1				2
Type of Generation	RECIP				3
kWh Net Generation (000)	5				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				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?	O				14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>				16
Monthly Net Generation --- kWh (000):					17
January					18
February	1				19
March	1				20
April					21
May					22
June					23
July	3				24
August					25
September					26
October					27
November					28
December					29
<b>Total kWh (000)</b>	<b>5</b>				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)	18				33
Average Cost per Barrel of Oil Burned (\$)	108.6100				34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.3900				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>							<u><u>0</u></u>

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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)	1
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000	1
<b>Total</b>						<b>2,000</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)
2002	2,400		1,800	1,800	1,800	1	
	<b>Total</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>		

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side						2
Voltage--Low Side						3
Num. Main Transformers in Operation						4
Total Capacity of Transformers in kVA						5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(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		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	456	158		5,982	1
Acquired during year					2
<b>Total</b>	<b>456</b>	<b>158</b>		<b>5,982</b>	<b>3</b>
Retired during year	40				4
Sales, transfers or adjustments increase (decrease)					5
<b>Number end of year</b>	<b>416</b>	<b>158</b>		<b>5,982</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>					<b>7</b>
In customers' use	403	116		4,705	8
In utility's use	3				9
Locked meters on customers' premises					10
In stock	10	42		1,277	12
<b>Total end of year</b>	<b>416</b>	<b>158</b>		<b>5,982</b>	<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	22	34,707	1
<b>Total</b>		<b>22</b>	<b>34,707</b>	
<b>Ornamental</b>				
Sodium Vapor	150	25	17,808	2
Sodium Vapor	250	22	23,943	3
<b>Total</b>		<b>47</b>	<b>41,751</b>	
<b>Other</b>				
Other	70	75	2,022	4
Other	113	50	1,118	5
<b>Total</b>		<b>125</b>	<b>3,140</b>	