



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2001

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.*

### SIGNATURE PAGE

I JEAN MICKELSON of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/27/2002  
(Date)

OFFICE MANAGER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** 119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JEAN A MICKELSON

**Title:** OFFICE MANAGER

**Office Address:**

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

**Telephone:** (715) 284 - 9463

**Fax Number:** (715) 284 - 2232

**E-mail Address:** jmickelson@wppisys.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DAVID SCHNEIDER

**Title:** PRESIDENT

**Office Address:**

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

**Telephone:** (715) 284 - 9463

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

**Fax Number:** (715) 284 - 2232

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

---

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 888 - 3907

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 3/13/2001

**Period covered by most recent audit:** 2000

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

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**Name:**

**Title:**

**Office Address:**

, WI 54615

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

---

**Name:** LOREN R RADCLIFFE

**Title:** ADMINISTRATOR

**Office Address:**

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

**Telephone:** (715) 284 - 9463

**Fax Number:** (715) 284 - 2232

**E-mail Address:** lradcliffe@wppisys.org

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

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

MR EUGENE BOISEN, COMMISSIONER

MR DONN HOLDER, COMMISSIONER

### IDENTIFICATION AND OWNERSHIP

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

MR ROBERT NESBITT, COMMISSIONER

**Is sewer service rendered by the utility?** NO  
SECRETARY

**If "yes," has the municipality by ordinance, ordinance 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:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,795,972	3,722,564	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,030,680	2,984,159	2
Depreciation Expense (403)	277,975	262,796	3
Amortization Expense (404-407)	5,802	5,744	4
Taxes (408)	250,549	235,652	5
<b>Total Operating Expenses</b>	<b>3,565,006</b>	<b>3,488,351</b>	
<b>Net Operating Income</b>	<b>230,966</b>	<b>234,213</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>230,966</b>	<b>234,213</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,265	1,722	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	93,050	123,663	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>96,315</b>	<b>125,385</b>	
<b>Total Income</b>	<b>327,281</b>	<b>359,598</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>327,281</b>	<b>359,598</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	46,131	47,676	14
Amortization of Debt Discount and Expense (428)	1,319	1,319	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	347	250	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>47,797</b>	<b>49,245</b>	
<b>Net Income</b>	<b>279,484</b>	<b>310,353</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,500,444	5,194,330	20
Balance Transferred from Income (433)	279,484	310,353	21
Miscellaneous Credits to Surplus (434)	6,020	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)	4,239	4,239	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,781,709</b>	<b>5,500,444</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM INVESTMENTS	93,050	5
<b>Total (Acct. 419):</b>	<b>93,050</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PRIOR YEAR ADJUSTMENTS	6,020	9
<b>Total (Acct. 434):</b>	<b>6,020</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
6% OF ACCT 200 PAID TO GENERAL CITY	4,239	12
<b>Total (Acct. 439)--Debit:</b>	<b>4,239</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)		4,110			4,110	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	33	687			720	3
Materials		25			25	4
Taxes		3			3	5
<b>Other (list by major classes):</b>						
EQUIPMENT	4	75			79	6
INSURANCE	0	18			18	7
<b>Total costs and expenses</b>	<b>37</b>	<b>808</b>	<b>0</b>	<b>0</b>	<b>845</b>	
<b>Net income (or loss)</b>	<b>(37)</b>	<b>3,302</b>	<b>0</b>	<b>0</b>	<b>3,265</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	560,421	3,235,551	0	0	3,795,972	1	
Less: interdepartmental sales	111	8,069	0	0	8,180	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	7,474	15,712			23,186	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>552,836</b>	<b>3,211,770</b>	<b>0</b>	<b>0</b>	<b>3,764,606</b>		

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	117,244	406	117,650	1
Electric operating expenses	344,274	2,231	346,505	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	720	8	728	6
Other nonutility expenses			0	7
Water utility plant accounts	3,340	16	3,356	8
Electric utility plant accounts	53,985	976	54,961	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	246	1	247	13
Accum. prov. for depreciation of electric plant	17,565	404	17,969	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	4,042	(4,042)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>541,416</b>	<b>0</b>	<b>541,416</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,942,666	11,317,465	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,406,295	4,148,674	2
<b>Net Utility Plant</b>	<b>7,536,371</b>	<b>7,168,791</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,536,371</b>	<b>7,168,791</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	158,624	160,774	9
<b>Total Other Property and Investments</b>	<b>158,624</b>	<b>160,774</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,182,343	945,639	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	1,238,066	1,187,298	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	400,630	456,143	15
Other Accounts Receivable (143)	37,401	23,438	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,233	32,714	18
Materials and Supplies (151-163)	213,336	214,006	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>3,084,009</b>	<b>2,859,238</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	20,464	21,784	24
Other Deferred Debits (182-186)	26,395	39,345	25
<b>Total Deferred Debits</b>	<b>46,859</b>	<b>61,129</b>	
<b>Total Assets and Other Debits</b>	<b>10,825,863</b>	<b>10,249,932</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)	736,248	604,772	26
Appropriated Earned Surplus (215)	42,383	42,383	27
Unappropriated Earned Surplus (216)	5,781,709	5,500,444	28
<b>Total Proprietary Capital</b>	<b>6,560,340</b>	<b>6,147,599</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	770,000	800,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>770,000</b>	<b>800,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	385,808	276,141	33
Payables to Municipality (233)	7,096	9,166	34
Customer Deposits (235)	6,649	4,810	35
Taxes Accrued (236)	195,764	182,550	36
Interest Accrued (237)	4,835	4,895	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	25,318	18,780	41
<b>Total Current and Accrued Liabilities</b>	<b>625,470</b>	<b>496,342</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		46	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>46</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,870,053	2,805,945	49
<b>Total Liabilities and Other Credits</b>	<b>10,825,863</b>	<b>10,249,932</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>Plant Accounts:</b>					
Utility Plant in Service (101)	5,051,770	0	0	6,554,549	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	9,046				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				327,301	7
<b>Total Utility Plant</b>	<b>5,060,816</b>	<b>0</b>	<b>0</b>	<b>6,881,850</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,044,459	0	0	3,339,710	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)				22,126	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,044,459</b>	<b>0</b>	<b>0</b>	<b>3,361,836</b>	
<b>Net Utility Plant</b>	<b>4,016,357</b>	<b>0</b>	<b>0</b>	<b>3,520,014</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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</b>	960,975	3,171,375			<b>4,132,350</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	91,517	186,458			<b>277,975</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,346				<b>3,346</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearance	1,794	28,377			<b>30,171</b>	<b>9</b>
Salvage	0	19,348			<b>19,348</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>96,657</b>	<b>234,183</b>	<b>0</b>	<b>0</b>	<b>330,840</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,996	43,005			<b>55,001</b>	<b>15</b>
Cost of removal	1,177	22,843			<b>24,020</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,173</b>	<b>65,848</b>	<b>0</b>	<b>0</b>	<b>79,021</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,044,459</b>	<b>3,339,710</b>	<b>0</b>	<b>0</b>	<b>4,384,169</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
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	0 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)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			196,197		196,197	194,505	3
<b>Total Electric Utility</b>					<b>196,197</b>	<b>194,505</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	196,197	194,505	1
Water utility (154)	17,139	19,501	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>213,336</b>	<b>214,006</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 UTILITY REVENUE BONDS1	1,319	428	20,464	1
<b>Total</b>			<u><u>20,464</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	604,772	1
<b>Changes during year (explain):</b>		
MAIN EXTENTION TO INDUSTRIAL PARK	131,476	2
<b>Balance end of year</b>	<b><u>736,248</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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 REVENUE BONDS	06/16/1997	12/01/2017	6.00%	770,000	1
<b>Total Bonds (Account 221):</b>				<b>770,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<b><u>770,000</u></b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

---

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	182,550	1
<b>Accruals:</b>		
Charged water department expense	95,182	2
Charged electric department expense	152,589	3
Charged sewer department expense	1,212	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>248,983</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	196,248	6
Social Security taxes	35,015	7
PSC Remainder Assessment	4,506	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>235,769</b>	
<b>Balance end of year</b>	<b>195,764</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

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>					
WATER UTILITY REVENUE BONDS	3,972	46,131	46,280	3,823	1
<b>Subtotal</b>	<b>3,972</b>	<b>46,131</b>	<b>46,280</b>	<b>3,823</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	923	347	258	1,012	4
<b>Subtotal</b>	<b>923</b>	<b>347</b>	<b>258</b>	<b>1,012</b>	
<b>Total</b>	<b>4,895</b>	<b>46,478</b>	<b>46,538</b>	<b>4,835</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,998,523	807,422	0	0	0	<b>2,805,945</b>	1
<b>Add credits during year:</b>							
For Services	4,800	3,513				<b>8,313</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
PRIMARY EXTENTIONS		20,290				<b>20,290</b>	4
STATE OF WI/FEMA		35,505				<b>35,505</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>2,003,323</b>	<b>866,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,870,053</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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>		
BOILER INSURANCE WATER & ELECTRIC	70,616	3
CABLE TV SECURITY ELECTRIC	1,000	4
BOND REQUIRMENT WATER	78,100	5
WATER LOAN	8,908	6
<b>Total (Acct. 125):</b>	<b>158,624</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	88,917	12
Electric	311,713	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>400,630</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	1,386	17
<b>Other (specify):</b>		
INTEREST RECEIVABLE	4,738	18
POLE CONTRACTS	15,090	19
FINAL CONTRIBUTIONS	11,041	20
ACCIDENT DAMAGE	4,302	21
MISC ACCOUNTS	844	22
<b>Total (Acct. 143):</b>	<b>37,401</b>	
<b>Receivables from Municipality (145):</b>		
CITY OF BLACK RIVER FALLS	10,990	23
TOWNSHIP OF BROCKWAY	1,243	24
<b>Total (Acct. 145):</b>	<b>12,233</b>	
<b>Prepayments (165):</b>		
NONE		25
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
03/07/1997	26,395	26
<b>Total (Acct. 182):</b>	<b>26,395</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		30
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
CITY OF BLACK RIVER FALLS	7,096	31
<b>Total (Acct. 233):</b>	<b>7,096</b>	
<b>Other Deferred Credits (253):</b>		
NONE		32
<b>Total (Acct. 253):</b>	<b>0</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 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	4,969,183	6,451,784	0	0	11,420,967	1
Materials and Supplies	18,320	195,351	0	0	213,671	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,002,717	3,255,542	0	0	4,258,259	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,000,923	837,076	0	0	2,837,999	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,983,863</b>	<b>2,554,517</b>	<b>0</b>	<b>0</b>	<b>4,538,380</b>	
Net Operating Income	96,163	134,803	0	0	230,966	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>4.85%</b>	<b>5.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.09%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	670,510	1
Appropriated Earned Surplus	42,383	2
Unappropriated Earned Surplus	5,641,076	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>6,353,969</b>	
<b>Net Income</b>		
Net Income	279,484	5
<b>Percent Return on Proprietary Capital</b>	<b>4.40%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

All employees received a 3.25% raise in 2001.

We also had a reconductoring job that was started last summer and also will be installing a new substation next year.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

Acct 434 Prior year adjustment were health insurance and retirement adjustment that had not been voided out and were out in Acct 232.

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### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

We had 3 bankruptcys one a large power, industrial and 2 commercial accounts.

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### Capital Paid in by Municipality (Acct. 200) (Page F-13)

The City did a main extention of 2,958' of 23 DIP, 328' of 6"DIP and 5 hydrants at the Industrial Park.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

I have not filled out this report in the past years for deposit interest. If I need to let me know.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

We had a windstorm go through Black River Falls on June 11, 2001 which State of WI/FEMA considered a disaster area and received funds for damage to the distribution system of the electric utility.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

We received a letter from the PSC on 03/19/97 authorizing the amortizator of retirement losses resulting from well abandonments caused by flood damage in 1993.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

email sent 10/31/02:  
Dear Ms. Mickelson:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. A footnote on Page F-15 questions where interest on customer deposits should be reported. The correct account is Account 231 in the Interest Accrued schedule Page F-17 and you can ignore the edit that looks for debt in account 231 because interest is reported.
2. On Page W-12, the kWh used for pumping is reported as 311. We assume this should be 311,000 and have corrected our copy. In the future the kWh reported should be the actual number and not rounded to 000's.
3. On Page W-5, Water Transmission and Distribution Expense decreased over 25% from the prior year without explanation. In the future, please explain all expense fluctuations greater than 25% and \$5,000 (the threshold for Class C utilities).
4. We appreciate your footnotes to the water and electric depreciation schedules regarding the end of year balances. Since your utility is actually a Class C and is not required to complete the depreciation schedule the AB utilities use, except for purposes of using the electronic form, we are not greatly concerned, but appreciate your efforts to make it as accurate as possible.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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### Identification and Ownership - Commission/Committee (Page iv)

The Commissioners rotate President on a 3 month basis.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	553,811	1
<b>Total Sales of Water</b>	<b>553,811</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,248	2
Miscellaneous Service Revenues (471)	50	3
Rents from Water Property (472)	25	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,287	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,610</b>	
<b>Total Operating Revenues</b>	<b>560,421</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	9,118	8
Pumping Expenses (620-633)	50,181	9
Water Treatment Expenses (640-652)	57,216	10
Transmission and Distribution Expenses (660-678)	34,917	11
Customer Accounts Expenses (901-905)	37,117	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	89,196	14
<b>Total Operation and Maintenance Expenses</b>	<b>277,745</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	91,517	15
Amortization Expense (404-407)		16
Taxes (408)	94,996	17
<b>Total Other Operating Expenses</b>	<b>186,513</b>	
<b>Total Operating Expenses</b>	<b>464,258</b>	
<b>NET OPERATING INCOME</b>	<b>96,163</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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<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	1,171	56,152	194,105	4
Commercial	233	54,218	133,569	5
Industrial	22	10,708	23,298	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,426</b>	<b>121,078</b>	<b>350,972</b>	
Private Fire Protection Service (462)	24		13,100	7
Public Fire Protection Service (463)	1		140,274	8
Other Sales to Public Authorities (464)	48	21,421	49,354	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	39	111	12
<b>Total Sales of Water</b>	<b>1,501</b>	<b>142,538</b>	<b>553,811</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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 (usually per rate schedule F-1 or Fd-1)	140,274	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>140,274</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,248	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,248</b>	
<b>Miscellaneous Service Revenues (471):</b>		
OUTSIDE METER CONNECTIONS	50	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>50</b>	
<b>Rents from Water Property (472):</b>		
CHARTER COMMUNICATIONS	25	8
<b>Total Rents from Water Property (472)</b>	<b>25</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,767	10
<b>Other (specify):</b>		
FINAL RETIREMENT SETTLEMENT FROM STATE	1,517	11
CREDITS WROTE OFF	3	12
<b>Total Other Water Revenues (474)</b>	<b>4,287</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	9,118	13
<b>Total Source of Supply Expenses</b>	<b>9,118</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	16,402	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	17,282	17
Pumping Labor and Expenses (624)	4,396	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	12,101	25
<b>Total Pumping Expenses</b>	<b>50,181</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	32,708	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	22,668	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,840	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>57,216</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	23,410	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	6,236	<b>36</b>
Meter Expenses (663)		<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	2,222	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	465	<b>46</b>
Maintenance of Meters (676)	1,669	<b>47</b>
Maintenance of Hydrants (677)	915	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>34,917</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	3,100	<b>51</b>
Customer Records and Collection Expenses (903)	26,543	<b>52</b>
Uncollectible Accounts (904)	7,474	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>37,117</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,317	<b>56</b>
Office Supplies and Expenses (921)	7,590	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	4,124	<b>59</b>
Property Insurance (924)	1,200	<b>60</b>
Injuries and Damages (925)	3,500	<b>61</b>
Employee Pensions and Benefits (926)	43,788	<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	3,180	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)	3,497	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>89,196</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>277,745</b>	

### 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)	Amount (c)	
Property Tax Equivalent		86,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,212	2
<b>Net property tax equivalent</b>		<b>85,675</b>	
Social Security		8,626	3
PSC Remainder Assessment		695	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>94,996</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, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.218000				3
County tax rate	mills		8.658000				4
Local tax rate	mills		9.639000				5
School tax rate	mills		9.060000				6
Voc. school tax rate	mills		2.625000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.200000</b>				<b>10</b>
Less: state credit	mills		1.457000				11
<b>Net tax rate</b>	mills		<b>28.743000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.639000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.685000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.324000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.200000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706093</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.743000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.295223</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,895,643</b>	4,895,643				22
Materials & Supplies	\$	<b>19,501</b>	19,501				23
<b>Subtotal</b>	\$	<b>4,915,144</b>	<b>4,915,144</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>243,945</b>	243,945				25
<b>Taxable Assets</b>	\$	<b>4,671,199</b>	<b>4,671,199</b>				<b>26</b>
Assessment Ratio	dec.		0.916500				27
<b>Assessed Value</b>	\$	<b>4,281,154</b>	<b>4,281,154</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.295223</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>86,887</b>	<b>86,887</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	59,419					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>86,887</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	525,575		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>549,481</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	518,134	12,523	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,300		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	109,507		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>764,851</b>	<b>12,523</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	37,067		23
<b>Total Water Treatment Plant</b>	<b>37,067</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			525,575	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,906	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>549,481</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			87,910	12
Structures and Improvements (321)	10,000		520,657	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,300	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			109,507	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>10,000</b>	<b>0</b>	<b>767,374</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			37,067	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>37,067</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			341	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	298,350		26
Transmission and Distribution Mains (343)	2,242,447	126,408	27
Fire Mains (344)	0		28
Services (345)	458,265	14,546	29
Meters (346)	130,670	5,924	30
Hydrants (348)	242,957	16,602	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,373,030</b>	<b>163,480</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	2,014		35
Computer Equipment (391.1)	23,832	525	36
Transportation Equipment (392)	17,082		37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	22,575	641	39
Laboratory Equipment (395)	5,101		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,070		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>162,168</b>	<b>1,166</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,886,597</b>	<b>177,169</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,886,597</b>	<b>177,169</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			298,350 26
Transmission and Distribution Mains (343)	392		2,368,463 27
Fire Mains (344)			0 28
Services (345)	210		472,601 29
Meters (346)	1,111		135,483 30
Hydrants (348)	283		259,276 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,996</b>	<b>0</b>	<b>3,534,514</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,802 33
Structures and Improvements (390)			86,671 34
Office Furniture and Equipment (391)			2,014 35
Computer Equipment (391.1)			24,357 36
Transportation Equipment (392)			17,082 37
Stores Equipment (393)			21 38
Tools, Shop and Garage Equipment (394)			23,216 39
Laboratory Equipment (395)			5,101 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,070 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>163,334</b>
<b>Total utility plant in service directly assignable</b>	<b>11,996</b>	<b>0</b>	<b>5,051,770</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>11,996</b>	<b>0</b>	<b>5,051,770</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	71,728	2.94%	15,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	1,835	1.77%	423	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>73,563</b>		<b>15,875</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	97,918	2.44%	12,673	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	9,537	4.42%	2,179	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	23,420	4.42%	4,840	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>130,875</b>		<b>19,692</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	9,530	5.00%	1,853	17
<b>Total Water Treatment Plant</b>	<b>9,530</b>		<b>1,853</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	153,712	1.87%	5,579	19
Transmission and Distribution Mains (343)	350,067	0.93%	21,441	20
Fire Mains (344)	0			21
Services (345)	106,261	2.09%	9,728	22
Meters (346)	62,515	5.03%	6,694	23
Hydrants (348)	35,368	1.59%	3,993	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>707,923</b>		<b>47,435</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					87,180	4
315					0	5
316					2,258	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,438</b>	
321	10,000				100,591	8
322					0	9
323					11,716	10
324					0	11
325					28,260	12
326					0	13
327					0	14
328					0	15
	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,567</b>	
331					0	16
332					11,383	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,383</b>	
341					0	18
342					159,291	19
343	392	406			370,710	20
344					0	21
345	210				115,779	22
346	1,111				68,098	23
348	283	771			38,307	24
349					0	25
	<b>1,996</b>	<b>1,177</b>	<b>0</b>	<b>0</b>	<b>752,185</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	8,997	2.25%	1,950	<b>26</b>
Office Furniture and Equipment (391)	2,014	5.83%	0	<b>27</b>
Computer Equipment (391.1)	5,983	26.67%	6,426	<b>28</b>
Transportation Equipment (392)	10,506	10.50%	1,794	<b>29</b>
Stores Equipment (393)	21	5.83%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	9,900	5.83%	1,335	<b>31</b>
Laboratory Equipment (395)	2,339	5.83%	297	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	(676)	9.17%	0	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>39,084</b>		<b>11,802</b>	
<b>Total accum. prov. directly assignable</b>	<b>960,975</b>		<b>96,657</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>960,975</b>		 <b>96,657</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					10,947	26
391					2,014	27
391.1					12,409	28
392					12,300	29
393					21	30
394					11,235	31
395					2,636	32
396					0	33
397					(676)	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,886</b>	
	<b>11,996</b>	<b>1,177</b>	<b>0</b>	<b>0</b>	<b>1,044,459</b>	
					<b>0</b>	<b>38</b>
	<b>11,996</b>	<b>1,177</b>	<b>0</b>	<b>0</b>	<b>1,044,459</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			15,022	<b>15,022</b>	1
February			13,491	<b>13,491</b>	2
March			15,791	<b>15,791</b>	3
April			15,672	<b>15,672</b>	4
May			18,291	<b>18,291</b>	5
June			17,428	<b>17,428</b>	6
July			20,168	<b>20,168</b>	7
August			18,413	<b>18,413</b>	8
September			15,982	<b>15,982</b>	9
October			18,694	<b>18,694</b>	10
November			14,476	<b>14,476</b>	11
December			14,039	<b>14,039</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>197,467</b>	<b>197,467</b>	
Less: Water sold				142,538	13
Volume pumped but not sold				<b>54,929</b>	14
Volume sold as a percent of volume pumped				<b>72%</b>	15
Volume used for water production, water quality and system maintenance				14,182	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>14,182</b>	19
Volume pumped but unaccounted for				<b>40,747</b>	20
Percent of water lost				<b>21%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
We repaired 2 leaks that we found last summer. We also are trying to do a better job estimating for flushing and leaks. Our water loss for the last 6 months of 2001 was 12%. We think we are headed in the right direction.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				845	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
Dry weather conditions for water outside					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				355	26
Date of minimum: 1/6/2001					27
Total KWH used for pumping for the year				311,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## 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)	1
Identification	WELL 3	WELL 4	WELL 5	1
Location	W9885 AIRPORT ROAD	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTH WEST	LAYNE NORTH WEST	5
Year Installed	1979	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	600	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTOR	US MOTOR	9 10
Year Installed	1979	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	WELL 6			14
Location	450 RYE BLUFF ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NORTH WEST			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US MOTOR			22 23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	25			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK 1	TANK 2	TANK 3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1923	1970	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	72	72	131	6
Total capacity in gallons (actual)	150,000	500,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3360	1.3360	1.3360	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### 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.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	5,280	0	0	0	5,280	1	
M	D	1.000	1,506	0	0	0	1,506	2	
M	D	1.500	5,968	0	0	0	5,968	3	
M	D	2.000	13,945	0	657	0	13,288	4	
M	D	4.000	6,574	0	0	0	6,574	5	
P	D	4.000	300	0	0	0	300	6	
M	D	6.000	60,672	382	0	0	61,054	7	
P	D	6.000	3,195	0	0	0	3,195	8	
M	D	8.000	30,759	0	0	0	30,759	9	
M	S	8.000	922	0	0	0	922	10	
M	D	10.000	8,444	0	0	0	8,444	11	
M	D	12.000	14,721	2,958	0	0	17,679	12	
M	S	12.000	0	0	0	0	0	13	
M	T	12.000	1,464	0	0	0	1,464	14	
<b>Total Within Municipality</b>			<b>153,750</b>	<b>3,340</b>	<b>657</b>	<b>0</b>	<b>156,433</b>		
M	D	12.000	5,530	0	0	0	5,530	15	
M	S	12.000	0	0	0	0	0	16	
<b>Total Outside of Municipality</b>			<b>5,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,530</b>		
<b>Total Utility</b>			<b>159,280</b>	<b>3,340</b>	<b>657</b>	<b>0</b>	<b>161,963</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	884	0	10	0	874		1
M	1.000	476	11	3	0	484		2
M	1.250	9	0	0	0	9		3
M	1.500	67	0	0	0	67		4
P	1.500	2	0	0	0	2		5
M	2.000	38	2	0	0	40		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	1	0	0	0	1		9
M	4.000	8	0	0	0	8		10
M	6.000	5	0	0	0	5		11
M	8.000	4	0	0	0	4		12
M	10.000	1	0	0	0	1		13
M	12.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>1,501</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>1,501</b>	<b>0</b>	

### 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.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,403	66	27	0	1,442	155	1
0.750	62	0	0	0	62	4	2
1.000	55	8	0	0	63	5	3
1.250	5	0	0	0	5	0	4
1.500	31	0	0	0	31	0	5
2.000	20	1	0	0	21	3	6
3.000	11	0	0	0	11	7	7
4.000	8	0	0	0	8	0	8
<b>Total:</b>	<b>1,595</b>	<b>75</b>	<b>27</b>	<b>0</b>	<b>1,643</b>	<b>174</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,162	141	8	14	1	116	1,442	1
0.750	34	11	1	3	0	13	62	2
1.000	8	32	6	9	0	8	63	3
1.250	0	3	0	2	0	0	5	4
1.500	2	18	3	6	0	2	31	5
2.000	0	8	2	9	1	1	21	6
3.000	0	5	2	4	0	0	11	7
4.000	0	3		5	0	0	8	8
<b>Total:</b>	<b>1,206</b>	<b>221</b>	<b>22</b>	<b>52</b>	<b>2</b>	<b>140</b>	<b>1,643</b>	

### 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	8				8	1
Within Municipality	205	7	1		211	2
<b>Total Fire Hydrants</b>	<b>213</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>219</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:	219
Number of distribution system valves end of year:	360
Number of distribution valves operated during year:	209

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## WATER OPERATING SECTION FOOTNOTES

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

Acct 633 we have 2 wells with power provided by our local cooperative. The energy rate is at .0740 with a \$18.00 minimum.

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### Accumulated Provision for Depreciation - Water (Page W-10)

I know that I have a negative balance in account 397 that I need to find out if I had put something in the wrong account.

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### Water Mains (Page W-17)

The City of Black River Falls financed a project in the Industrial Park for 2,958' of 12" DIP. The rest was replaced by the Utility.

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### Water Services (Page W-18)

The Utilities did a small street main and service replacement of 8 services. The other services were new or customer replaced.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,166,407	1
<b>Total Sales of Electricity</b>	<b>3,166,407</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	14,431	2
Miscellaneous Service Revenues (451)	725	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	14,331	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	39,657	7
<b>Total Other Operating Revenues</b>	<b>69,144</b>	
<b>Total Operating Revenues</b>	<b>3,235,551</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	2,336,161	8
Transmission Expenses (560-573)	15,127	9
Distribution Expenses (580-598)	152,793	10
Customer Accounts Expenses (901-905)	92,524	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	156,330	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,752,935</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	186,458	14
Amortization Expense (404-407)	5,802	15
Taxes (408)	155,553	16
<b>Total Other Expenses</b>	<b>347,813</b>	
<b>Total Operating Expenses</b>	<b>3,100,748</b>	
<b>NET OPERATING INCOME</b>	<b>134,803</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 \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	14,431	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>14,431</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEE	345	3
NSF CHECK CHARGE	380	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>725</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	14,331	6
<b>Total Rent from Electric Property (454)</b>	<b>14,331</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
CHARTER COMMUNICATION FRANCHISE FEE	29,004	8
PRIOR YEAR RETIREMENT REIMBURSEMENT FROM STATE RETIREMENT FUND	10,221	9
CREDITS WROTE OFF	94	10
MISC REVENUES	338	11
<b>Total Other Electric Revenues (456)</b>	<b>39,657</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	102,247	14
Water for Power (536)		15
Hydraulic Expenses (537)	623	16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)	10,413	22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
<b>Total Hydraulic Power Generation Expenses</b>	<b>113,283</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)	108	27

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)	326	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>434</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	2,222,264	34
System Control and Load Dispatching (556)	180	35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>2,222,444</b>	
<b>Total Power Production Expenses</b>	<b>2,336,161</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	1,170	37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	13,957	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>15,127</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	33,638	50

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)		52
Overhead Line Expenses (583)	13,825	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	2,501	55
Meter Expenses (586)	21,585	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	364	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	2,329	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	68,455	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	5,814	65
Maintenance of Street Lighting and Signal Systems (596)	3,371	66
Maintenance of Meters (597)	911	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>152,793</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	26,825	70
Customer Records and Collection Expenses (903)	49,987	71
Uncollectible Accounts (904)	15,712	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>92,524</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	16,564	78
Office Supplies and Expenses (921)	9,930	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	8,246	81
Property Insurance (924)	1,363	82
Injuries and Damages (925)	8,537	83
Employee Pensions and Benefits (926)	93,123	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	8,434	87
Rents (931)		88
Maintenance of General Plant (932)	10,133	89
<b>Total Administrative and General Expenses</b>	<b>156,330</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,752,935</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		108,870	1
Social Security		27,707	2
Wisconsin Gross Receipts Tax		15,167	3
PSC Remainder Assessment		3,809	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>155,553</u></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, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.218000				3
County tax rate	mills		8.658000				4
Local tax rate	mills		9.639000				5
School tax rate	mills		9.060000				6
Voc. school tax rate	mills		2.625000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.200000</b>				<b>10</b>
Less: state credit	mills		1.457000				11
<b>Net tax rate</b>	mills		<b>28.743000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.639000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.685000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.324000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.200000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706093</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.743000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.295223</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,421,822	6,421,822				22
Materials & Supplies	\$	194,505	194,505				23
<b>Subtotal</b>	\$	<b>6,616,327</b>	<b>6,616,327</b>				<b>24</b>
Less: Plant Outside Limits	\$	763,286	763,286				25
<b>Taxable Assets</b>	\$	<b>5,853,041</b>	<b>5,853,041</b>				<b>26</b>
Assessment Ratio	dec.		0.916500				27
<b>Assessed Value</b>	\$	<b>5,364,312</b>	<b>5,364,312</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.295223</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>108,870</b>	<b>108,870</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	97,064					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>108,870</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	200,160	2,018	2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>200,160</b>	<b>2,018</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	53,894		12
Reservoirs, Dams and Waterways (332)	392,685		13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	642,244	1,867	15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>1,407,914</b>	<b>1,867</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>551,705</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	3,572		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			202,178 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>202,178</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			20,992 11
Structures and Improvements (331)			53,894 12
Reservoirs, Dams and Waterways (332)			392,685 13
Water Wheels, Turbines and Generators (333)			298,099 14
Accessory Electric Equipment (334)			644,111 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>1,409,781</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			145,226 19
Fuel Holders, Producers and Accessories (342)			3,522 20
Prime Movers (343)			310,617 21
Generators (344)			51,162 22
Accessory Electric Equipment (345)			41,178 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>551,705</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			3,572 25

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	111,699		28
Poles and Fixtures (355)	89,427		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>204,698</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,500	32,726	34
Structures and Improvements (361)	0		35
Station Equipment (362)	500,825		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	602,083	34,469	38
Overhead Conductors and Devices (365)	639,250	25,964	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	447,430	35,082	41
Line Transformers (368)	544,446	18,900	42
Services (369)	320,324	22,537	43
Meters (370)	187,958	6,538	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	131,219	6,398	47
<b>Total Distribution Plant</b>	<b>3,375,035</b>	<b>182,614</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	188,551	2,242	49
Office Furniture and Equipment (391)	23,826	759	50
Computer Equipment (391.1)	45,993	1,112	51
Transportation Equipment (392)	260,892	15,216	52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	24,261	1,338	54
Laboratory Equipment (395)	25,085		55
Power Operated Equipment (396)	17,570	41,556	56
Communication Equipment (397)	7,575	759	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			111,699 28
Poles and Fixtures (355)			89,427 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>204,698</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34,226 34
Structures and Improvements (361)			0 35
Station Equipment (362)			500,825 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,775		632,777 38
Overhead Conductors and Devices (365)	2,055		663,159 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	157		482,355 41
Line Transformers (368)	1,678	(624)	561,044 42
Services (369)	1,672		341,189 43
Meters (370)	1,289		193,207 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,300		134,317 47
<b>Total Distribution Plant</b>	<b>13,926</b>	<b>(624)</b>	<b>3,543,099</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			12,222 48
Structures and Improvements (390)		(322)	190,471 49
Office Furniture and Equipment (391)	739		23,846 50
Computer Equipment (391.1)			47,105 51
Transportation Equipment (392)	10,470		265,638 52
Stores Equipment (393)			3,532 53
Tools, Shop and Garage Equipment (394)	300		25,299 54
Laboratory Equipment (395)			25,085 55
Power Operated Equipment (396)	17,570		41,556 56
Communication Equipment (397)			8,334 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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 \$100,000 not supported by statistical schedules.
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)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>609,507</b>	<b>62,982</b>
<b>Total utility plant in service directly assignable</b>	<b>6,349,019</b>	<b>249,481</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>6,349,019</b>	<b>249,481</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>29,079</b>	<b>(322)</b>	<b>643,088</b>
<b>Total utility plant in service directly assignable</b>	<b>43,005</b>	<b>(946)</b>	<b>6,554,549</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>43,005</b>	<b>(946)</b>	<b>6,554,549</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0	2.86%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	62,140	2.10%		7
Reservoirs, Dams and Waterways (332)	192,698	2.10%	8,246	8
Water Wheels, Turbines and Generators (333)	53,595	2.10%	6,260	9
Accessory Electric Equipment (334)	344,145	3.50%	22,511	10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>652,578</b>		<b>37,017</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	3,522	3.50%		14
Prime Movers (343)	310,617	3.50%		15
Generators (344)	51,161	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>551,704</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	81,616	3.30%	3,686	22
Overhead Conductors and Devices (356)	79,738	3.00%	2,683	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					62,140	7
332					200,944	8
333					59,855	9
334					366,656	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,595</b>	
341					145,226	13
342					3,522	14
343					310,617	15
344					51,161	16
345					41,178	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>551,704</b>	
352					0	19
353					0	20
354					0	21
355					85,302	22
356					82,421	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>161,354</b>		<b>6,369</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	356,300	3.10%	15,526	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	245,016	3.90%	24,080	30
Overhead Conductors and Devices (365)	271,638	3.20%	20,839	31
Underground Conduit (366)	(1,374)	10.00%		32
Underground Conductors and Devices (367)	97,989	3.30%	15,341	33
Line Transformers (368)	314,388	3.20%	17,718	34
Services (369)	121,361	4.40%	14,553	35
Meters (370)	76,312	3.60%	6,861	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	7,174	4.10%	5,444	39
<b>Total Distribution Plant</b>	<b>1,488,804</b>		<b>120,362</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	136,610	2.50%	4,738	40
Office Furniture and Equipment (391)	6,350	5.40%	1,287	41
Computer Equipment (391.1)	8,601	14.30%	6,657	42
Transportation Equipment (392)	120,003	11.00%	28,376	43
Stores Equipment (393)	3,673	4.00%		44
Tools, Shop and Garage Equipment (394)	17,990	5.00%	800	45
Laboratory Equipment (395)	8,361	5.00%	1,254	46
Power Operated Equipment (396)	17,570	15.00%	5,752	47
Communication Equipment (397)	(2,223)	6.70%	2,223	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>316,935</b>		<b>51,087</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,171,375</b>		<b>214,835</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	167,723	
361					0	27
362					371,826	28
363					0	29
364	3,775	12,983	6,434		258,772	30
365	2,055	4,790	5,700		291,332	31
366				1,374	0	32
367	157	179	493	(1,374)	112,113	33
368	1,678				330,428	34
369	1,672	1,606	443		133,079	35
370	1,289				81,884	36
371					0	37
372					0	38
373	3,300	3,285	710		6,743	39
	<b>13,926</b>	<b>22,843</b>	<b>13,780</b>	<b>0</b>	<b>1,586,177</b>	
390					141,348	40
391	739				6,898	41
391.1					15,258	42
392	10,470		5,218		143,127	43
393					3,673	44
394	300		50		18,540	45
395					9,615	46
396	17,570		300		6,052	47
397					0	48
398					0	49
399					0	50
	<b>29,079</b>	<b>0</b>	<b>5,568</b>	<b>0</b>	<b>344,511</b>	
	<b>43,005</b>	<b>22,843</b>	<b>19,348</b>	<b>0</b>	<b>3,339,710</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>3,171,375</u></u>		<u><u>214,835</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>43,005</b>	<b>22,843</b>	<b>19,348</b>	<b>0</b>	<b>3,339,710</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.59	52.31	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.27	11.23	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		4.51	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### 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. A **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	0	2
Nonfarm Customers	0	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	2	7
Nonfarm	84	8
<b>Total</b>	<b>86</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	19	12
<b>Total</b>	<b>19</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>105</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	10,149	Tuesday	01/09/2001	08:00	5,707	1
February	02	9,640	Wednesday	02/21/2001	08:00	5,204	2
March	03	9,230	Thursday	03/01/2001	08:00	5,201	3
April	04	8,772	Monday	04/02/2001	12:00	4,428	4
May	05	8,143	Wednesday	05/16/2001	15:00	4,531	5
June	06	10,316	Wednesday	06/27/2001	15:00	4,826	6
July	07	12,227	Tuesday	07/31/2001	15:00	5,561	7
August	08	11,967	Monday	08/06/2001	14:00	5,482	8
September	09	8,993	Friday	09/07/2001	11:00	4,327	9
October	10	8,272	Thursday	10/25/2001	11:00	4,646	10
November	11	8,244	Wednesday	11/28/2001	09:00	4,602	11
December	12	8,971	Wednesday	12/26/2001	18:00	5,333	12
<b>Total</b>	<b>114,924</b>					<b>59,848</b>	

**System Name** BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,680	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>3,680</b>	<b>7</b>
Purchases	55,554	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>59,234</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	55,465	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</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>55,465</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	3,769	27
<b>Total Energy Losses</b>	<b>3,769</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.3629%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>59,234</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>					
RURAL - RESIDENTIAL	FG-1	86	1,123		1
URBAN - RESIDENTIAL	FG-1	2,033	17,429		2
<b>Total Sales for Residential Sales</b>		<b>2,119</b>	<b>18,552</b>		
<b>Commercial &amp; Industrial</b>					
COMMERICAL	CG-1	468	15,566		3
LARGE POWER	CP-1	19	6,392		4
LARGE POWER TIME OF DAY	CP-2	11	14,381		5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>498</b>	<b>36,339</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	7	574		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>7</b>	<b>574</b>		
<b>Sales for Resale</b>					
NONE					7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,624</b>	<b>55,465</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		62,457	863	<b>63,320</b>	<b>1</b>
		1,013,067	15,934	<b>1,029,001</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,075,524</b>	<b>16,797</b>	<b>1,092,321</b>	
		918,374	14,360	<b>932,734</b>	<b>3</b>
21,714		341,667	12,615	<b>354,282</b>	<b>4</b>
36,777		725,604	5,127	<b>730,731</b>	<b>5</b>
<b>58,491</b>	<b>0</b>	<b>1,985,645</b>	<b>32,102</b>	<b>2,017,747</b>	
0		55,966	373	<b>56,339</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>55,966</b>	<b>373</b>	<b>56,339</b>	
0				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>58,491</b>	<b>0</b>	<b>3,117,135</b>	<b>49,272</b>	<b>3,166,407</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	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	114,924				6
Average load factor	<b>66.2189%</b>				7
Total Cost of Purchased Power	2,222,264				8
Average cost per kWh	<b>0.0400</b>				9
On-Peak Hours (if applicable)	00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,664	2,893			12
February	2,417	2,645			13
March	2,342	2,494			14
April	2,016	2,063			15
May	2,018	1,886			16
June	2,183	2,084			17
July	2,531	2,760			18
August	2,722	2,520			19
September	1,827	2,120			20
October	2,234	2,063			21
November	2,104	2,147			22
December	2,144	2,677			23
<b>Total kWh (000)</b>	<b>27,202</b>	<b>28,352</b>			<b>24</b>

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>					<b>51</b>

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	4,292	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	1,000	7
Date and Hour of Such Maximum Demand	3/27/2001 10	8
<b>Load Factor</b>	<b>0.4900</b>	<b>9</b>
Maximum Net Generation in Any One Day	26,900	10
Date of Such Maximum	9/11/2001	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	113,283	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>26</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	150	17
February	142	18
March	365	19
April	348	20
May	626	21
June	559	22
July	270	23
August	241	24
September	380	25
October	348	26
November	350	27
December	513	28
<b>Total kWh (000)</b>	<b>4,292</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

## PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BRF MUN UT	BRF MUN UT		1
Unit Identification	#2	#1		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	1,743	2,549		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	400	600		7
Date and Hour of Such Maximum Demand	1/1/2001 9	3/17/2001 11		8
<b>Load Factor</b>	<b>0.4974</b>	<b>0.4850</b>		9
Maximum Net Generation in Any One Day	10,400	17,600		10
Date of Such Maximum	02/20/2001	08/28/2001		11
Number of Hours Generators Operated	6,789	5,490		12
Maximum Continuous or Dependable Capacity--kW	330	600		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	48,130	65,153		15
<b>Cost per kWh of Net Generation (\$)</b>	<b>27.6133</b>	<b>25.5602</b>		16
Monthly Net Generation --- kWh (000):				
January	144	6		17
February	142	0		18
March	92	273		19
April	126	222		20
May	223	403		21
June	194	365		22
July	167	103		23
August	173	68		24
September	137	243		25
October	118	230		26
November	53	297		27
December	174	339		28
<b>Total kWh (000)</b>	<b>1,743</b>	<b>2,549</b>		29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				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.

#### 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)	1
NONE								1
<b>Total</b>							<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)	4
BRF MUN UT	2	1941	RECIP	WORTHINGTON COR	327	750	1
BRF MUN UT	3	1947	RECIP	WORTHINGTON COR	360	1,320	2
BRF MUN UT	4	1955	RECIP	WORTHINGTON COR	360	2,010	3
BRF MUN UT	1	1941	RECIP	WORTHINGTON COR	327	500	4
<b>Total</b>						<u><u>4,580</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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.

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

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1941	2			521	651		<b>1</b>
1949	2			925	1,156		<b>2</b>
1955	2			1,420	1,775		<b>3</b>
1941	2			344	430		<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	<b>3,210</b>	<b>4,012</b>	<b>0</b>	<b>0</b>

### HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

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

### HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
19	19	1,919	2	1,996	330	400		1
22	22	1,947	2	2,702	600	750		2
<b>Total</b>				<b>4,698</b>	<b>930</b>	<b>1,150</b>	<b>0</b>	<b>0</b>

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	1	2	3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	3,750	5,000	8,400	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	3,913	4,276	5,408	7
Dt and Hr of Such Maximum Demand	07/09/2001 16:00	07/31/2001 15:00	07/31/2001 15:00	8 9
Kwh Output	18,884,460	18,412,448	18,257,440	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
Kwh Output					22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,764	855	42,837	1
Acquired during year	14	22	827	2
<b>Total</b>	<b>2,778</b>	<b>877</b>	<b>43,664</b>	<b>3</b>
Retired during year	17	4	122	4
Sales, transfers or adjustments increase (decrease)		1	25	5
<b>Number end of year</b>	<b>2,761</b>	<b>874</b>	<b>43,567</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,624	721	35,739	8
In utility's use	8	5	128	9
Inactive transformers on system		148		10
Locked meters on customers' premises				11
In stock	129		7,700	12
<b>Total end of year</b>	<b>2,761</b>	<b>874</b>	<b>43,567</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	357	343,140	1
Sodium Vapor	250	127	204,864	2
<b>Total</b>		<b>484</b>	<b>548,004</b>	
<b>Ornamental</b>				
Sodium Vapor	70	52	15,060	3
Sodium Vapor	400	11	10,860	4
<b>Total</b>		<b>63</b>	<b>25,920</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

In Acct 593 did not do so much line maintenance like brushing because had a large construction job they assisted with and repaired storm damage that involved plant account.

All labor costs were up due to a 3.25 increase in wages.

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### Electric Utility Plant in Service (Page E-06)

On the adjustments transferred a transformer from Acct 390 and put back to stock transformers in Acct 368 for \$322.00 and last year put a transformer into Acct 368 under warrintary and they did not charge us when we got the bill so made an adjustment to that entry of \$302.00

In Acct 391.1 (c) purchased an exterior tape drive and software.

In Acct 391 (c) purchased a typewriter and in Acct 391 (e) retired a typewriter.

In Acct 390 (c) storage room for records.

In Acct 392 (c) purchased a 2001 Sonoma GMC pickup and in Acct 392 (e) retired a 1993 Dodge Dakota pickup.

In Act 394 (c) purchased a loadbuster and lawnmower and in Acct 394 (e) retired a lawnmower.

In Acct 396(c) purchased a brush chipper and a trencher and in Acct 396 (e) retired a trencher.

In Acct 397 (c) purchased a hand held radio.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

I adjusted Acct 366 Underground Conduit to a zero balance and transferred it to Acct 367 Underground Conductor & Devices. I will check to when I had put this amount in the wrong acct because we do not keep track of Acct 366.

I looked at last years report concerning Acct 393 and the same figures for E-8 Acct 393 was 3,673 and Plant in Service was 3,532. I will have to do some checking back to see if I can find out what happened.

I also looked at last years report concerning Acct 331 and the same thing has happened at accout 393. I will also be checking this out.

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### Production Statistics Totals (Page E-17)

No of hours generators operated will not let me put in only 8,760 hours. I have 2 generators running and the total of the two of them is 12,279 hours because they could run at the same time.

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