



3014 (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, 1998

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 A. 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) 03/26/1999
(Date)

OFFICE MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

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

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

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: 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

Utility employee in charge of correspondence concerning this report:

Name: WILLIAM R ARNDT

Title: TREASURER

Office Address:

101 SOUTH SECOND STREET
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5514

Fax Number: (715) 284 - 1777

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/8/1998

Period covered by most recent audit: 1997

Names and titles of utility management including manager or superintendent:

Name: EARL R PETERSON

Title: SECRETARY

Office Address:

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

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

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:

Name: ROBERT NESBITT

Title: PRESIDENT

Office Address:

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

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address:

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

Names of members of utility commission/committee:

DONN HOLDER

DAN MCKEETH

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

ROBERT NESBITT

Is sewer service provided by the utility? NO

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,543,925	3,200,572	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,811,643	2,583,919	2
Depreciation Expense (403)	237,479	231,247	3
Amortization Expense (404-407)	3,637	1,844	4
Taxes (408)	228,628	221,677	5
Total Operating Expenses	3,281,387	3,038,687	
Net Operating Income	262,538	161,885	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	262,538	161,885	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,044	546	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	76,027	65,757	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	79,071	66,303	
Total Income	341,609	228,188	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	546	1,042	13
Total Miscellaneous Income Deductions	546	1,042	
Income Before Interest Charges	341,063	227,146	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	50,149	27,292	14
Amortization of Debt Discount and Expense (428)	1,319	644	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	265	16,934	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	51,733	44,870	
Net Income	289,330	182,276	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,600,874	4,426,532	20
Balance Transferred from Income (433)	289,330	182,276	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,239	7,934	25
Total Unappropriated Earned Surplus End of Year (216)	4,885,965	4,600,874	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	76,027	5
Total (Acct. 419):	76,027	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
RETAIL WHEELING LEGISLATION	546	8
Total (Acct. 426):	546	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
6% OF CAPITOL PAID TO MUNICIPALITY	4,239	12
Total (Acct. 439)--Debit:	4,239	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	422	3,718			4,140	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	89	561			650	3
Materials	249				249	4
Taxes	7	43			50	5
Other (list by major classes):						
EQUIPMENT	12	110			122	6
INSURANCE	4	21			25	7
Total costs and expenses	361	735	0	0	1,096	
Net income (or loss)	61	2,983	0	0	3,044	

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	579,745	2,964,180	0	0	3,543,925	1
Less: interdepartmental sales	126	8,265	0	0	8,391	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		283			283	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	579,619	2,955,632	0	0	3,535,251	

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	92,322	857	93,179	1
Electric operating expenses	317,668	2,747	320,415	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	650	19	669	6
Other nonutility expenses			0	7
Water utility plant accounts	4,417	120	4,537	8
Electric utility plant accounts	38,833	4,230	43,063	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	88	1	89	13
Accum. prov. for depreciation of electric plant	6,085	122	6,207	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	8,096	(8,096)	0	18
All other accounts			0	19
Total Payroll	468,159	0	468,159	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,690,777	10,286,434	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,717,252	3,492,599	2
Net Utility Plant	6,973,525	6,793,835	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	152,121	155,512	7
Total Other Property and Investments	152,121	155,512	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	441,410	292,952	8
Temporary Cash Investments (132)	1,058,317	1,003,066	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	398,853	359,811	11
Other Accounts Receivable (143)	25,157	21,950	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	120,818	93,595	14
Materials and Supplies (150)	186,106	198,411	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	2,230,661	1,969,785	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,422	25,741	18
Extraordinary Property Losses (182)	64,754	77,705	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	89,176	103,446	
Total Assets and Other Debits	9,445,483	9,022,578	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	604,772	604,772	21
Appropriated Earned Surplus (215)	42,383	42,383	22
Unappropriated Earned Surplus (216)	4,885,965	4,600,874	23
Total Proprietary Capital	5,533,120	5,248,029	
LONG-TERM DEBT			
Bonds (221)	855,000	880,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	855,000	880,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	219,083	225,904	28
Payables to Municipality (233)	15,487	16,325	29
Customer Deposits (235)	4,966	4,545	30
Taxes Accrued (236)	181,395	180,000	31
Interest Accrued (237)	5,143	5,016	32
Other Current and Accrued Liabilities (238)	16,302	11,280	33
Total Current and Accrued Liabilities	442,376	443,070	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,614,987	2,451,479	41
Total Liabilities and Other Credits	9,445,483	9,022,578	

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)	
Plant Accounts:					
Utility Plant in Service (101)	4,795,848	0	0	5,866,889	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)	617			18,377	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,805,511	0	0	5,885,266	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	797,058	0	0	2,920,194	10
Total Accumulated Provision	797,058	0	0	2,920,194	
Net Utility Plant	4,008,453	0	0	2,965,072	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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)	
Balance first of year	723,328	2,769,271			3,492,599	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,348	155,131			237,479	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,933				2,933	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARANCE	1,560	16,951			18,511	9
Salvage	5,094	12,333			17,427	10
Other credits (specify):						11
AMORT OF LMT TM UTY PLANT		3,637			3,637	12
Total credits	91,935	188,052	0	0	279,987	13
Debits during year						14
Book cost of plant retired	18,094	29,107			47,201	15
Cost of removal	111	8,022			8,133	16
Other debits (specify):						17
METER RETIREMENT		1,893			1,893	18
Total debits	18,205	39,022	0	0	57,227	19
Balance End of Year	797,058	2,918,301	0	0	3,715,359	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<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)
Electric Utility						
Fuel for generation					0	178,028
Other			168,281		168,281	0
Total Electric Utility					168,281	178,028

Account	Total End of Year	Amount Prior Year
Electric utility total	168,281	178,028
Water utility	17,825	20,383
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	186,106	198,411

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER UTILITY REVENUE BONDS	1,319	431	24,422	1
Total			<u><u>24,422</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<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.

Particulars (a)	Amount (b)	
Balance first of year	604,772	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>604,772</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	06/16/1997	12/01/2017	6.00%	855,000	1
Total Bonds (Account 221):				855,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	180,000	1
Accruals:		
Charged water department expense	90,064	2
Charged electric department expense	138,562	3
Charged sewer department expense	1,079	4
Other (explain):		
NONE		5
Total Accruals and other credits	229,705	
Taxes paid during year:		
County, state and local taxes	192,338	6
Social Security taxes	31,863	7
PSC Remainder Assessment	4,109	8
Other (explain):		
NONE		9
Total payments and other debits	228,310	
Balance end of year	181,395	

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)	
Bonds (221)					
WATER UTILITY REVENUE BONDS	4,267	50,149	50,238	4,178	1
Subtotal	4,267	50,149	50,238	4,178	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	749	265	49	965	4
Subtotal	749	265	49	965	
Total	5,016	50,414	50,287	5,143	

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	1,886,165	565,314	0	0	0	2,451,479	1
Add credits during year:							
For Services	12,479	2,972				15,451	2
For Mains	78,904					78,904	3
Other (specify):							
FEMA PRIMARY EXTENTIONS		69,153				69,153	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,977,548	637,439	0	0	0	2,614,987	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOILER INSURANCE WATER & ELECTRIC	60,907	3
CABLE TV SECURITY ELECTRIC	1,000	4
BOND REQUIREMENT WATER	83,179	5
WATER LOAN	7,035	6
Total (Acct. 125):	152,121	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	108,175	8
Electric	290,678	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	398,853	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST RECEIVABLE	3,263	14
POLE CONTACTS AND CONDUIT RENTAL	15,055	15
MARCUS CABLE FRANCHISE FEE	6,643	16
MISCELLANIOUS WATER	196	17
Total (Acct. 143):	25,157	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS	9,058	18
ELECTRIC UTILITY TO WATER UTILITY	122	19
SEWER DEPARTMENT TO WATER UTILITY	10,029	20
WATER UTILITY TO ELECTRIC UTILITY	5,468	21
SEWER DEPARMENT TO ELECTRIC UTILITYT	95,268	22

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)	
Receivables from Municipality (145):		
TOWN OF BROCKWAY SANITARY DISTRICT NO 1	873	23
Total (Acct. 145):	120,818	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
03/07/1997	64,754	25
Total (Acct. 182):	64,754	
Other Deferred Debits (183):		
NONE		26
Total (Acct. 183):	0	
Payables to Municipality (233):		
CITY OF BLACK RIVER FALLS	9,457	27
WATER UTILITY TO ELECTRIC UTILITY	5,468	28
WATER UTILITY TO SEWER DEPARMENT	439	29
ELECTRIC UTILITY TO WATER UTILITY	122	30
ELECTRIC UTILITY TO SEWER DEPARTMENT	1	31
Total (Acct. 233):	15,487	
Other Deferred Credits (253):		
NONE		32
Total (Acct. 253):	0	

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)	
Add Average:						
Utility Plant in Service	4,731,430	5,731,613	0	0	10,463,043	1
Materials and Supplies	19,104	173,154	0	0	192,258	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	760,193	2,843,786	0	0	3,603,979	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,931,856	601,376	0	0	2,533,232	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,058,485	2,459,605	0	0	4,518,090	
Net Operating Income	157,982	104,556	0	0	262,538	8
Net Operating Income as a percent of Average Net Rate Base						
	7.67%	4.25%	N/A	N/A	5.81%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	604,772	1
Appropriated Earned Surplus	42,383	2
Unappropriated Earned Surplus	4,743,419	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,390,574	
Net Income		
Net Income	289,330	5
 Percent Return on Proprietary Capital	 5.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

CITY BUILT A 40 ACRE PARK WITH WATER AND ELECTRIC EXTENTIONS.
SUBDIVISION ANNEXED TO CITY WITH WATER EXTENTION ADDED.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

MINOR FLOOD DAMAGE IN JUNE WITH FEMA FUNDS PAYING FOR DAMAGED
RETAINING WALLS AT THE ELECTRIC PLANT.
ALL EMPLOYEES RECEIVED A 5% RAISE IN WAGES FOR 1998.
WATER UTILITY PURCHASED A NEW PICKUP.

FINANCIAL SECTION FOOTNOTES

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

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 8, 1999

Mr. William R. Arndt, Treasurer
Black River Falls Municipal Electric & Water
119 North Water Street
Black River Falls, WI 54615-1398

1998 Analytical Review DWCCA-550-PJL

Dear Mr. Arndt:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for those expenses which changed significantly when compared to the previous year.
2. Please confirm that the Total KWH used for pumping for the year reported on line 26 of the Source of Supply, Pumping and Purchased Water Statistics schedule on page W-10 should actually be 263,000 and report the actual number in the future.
3. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
4. As directed in the headnotes for the Electric Operation & Maintenance Expenses schedule on page E-3, please provide explanations for those expenses which changed significantly when compared to the previous year.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 8 1999 rev letters L
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Per response received 7/6/99,
#1 & 4, explanations provided, #2, 263,000 is correct, #3, will comply with
testing requirements in '99.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	575,227	1
Total Sales of Water	575,227	
Other Operating Revenues		
Forfeited Discounts (470)	2,024	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	25	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,469	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,518	
Total Operating Revenues	579,745	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,118	8
Pumping Expenses (620-625)	75,074	9
Water Treatment Expenses (630-635)	48,999	10
Transmission and Distribution Expenses (640-655)	35,973	11
Customer Accounts Expenses (901-904)	21,208	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	58,978	14
Total Operation and Maintenance Expenses	249,350	
Other Operating Expenses		
Depreciation Expense (403)	82,348	15
Amortization Expense (404-407)		16
Taxes (408)	90,065	17
Total Other Operating Expenses	172,413	
Total Operating Expenses	421,763	
NET OPERATING INCOME	157,982	

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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,160	57,442	196,613	4
Commercial	205	56,586	137,696	5
Industrial	16	27,030	48,078	6
Total Metered Sales to General Customers (461)	1,381	141,058	382,387	
Private Fire Protection Service (462)	22		12,188	7
Public Fire Protection Service (463)	1		135,863	8
Other Sales to Public Authorities (464)	40	18,337	44,663	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	31	126	12
Total Sales of Water	1,445	159,426	575,227	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	135,863	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	135,863	
Forfeited Discounts (470):		
Customer late payment charges	2,024	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,024	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CABLE TV CONDUIT	25	8
Total Rents from Water Property (472)	25	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,469	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,469	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	9,118	4
Total Source of Supply Expenses	9,118	
 PUMPING EXPENSES		
Operation Labor (620)	14,514	5
Fuel for Power Production (621)	16,915	6
Fuel or Power Purchased for Pumping (622)	2,980	7
Operation Supplies and Expenses (623)	40,665	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	75,074	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	14,581	10
Chemicals (631)	27,781	11
Operation Supplies and Expenses (632)	4,026	12
Maintenance of Water Treatment Plant (635)	2,611	13
Total Water Treatment Expenses	48,999	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,086	14
Operation Supplies and Expenses (641)	6,419	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	8,686	17
Maintenance of Services (652)	1,391	18
Maintenance of Meters (653)	657	19
Maintenance of Hydrants (654)	3,734	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	35,973	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,513	22
Accounting and Collecting Labor (902)	16,037	23
Supplies and Expenses (903)	2,550	24
Uncollectible Accounts (904)	108	25
Total Customer Accounts Expenses	21,208	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,096	27
Office Supplies and Expenses (921)	4,484	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,255	30
Property Insurance (924)	994	31
Injuries and Damages (925)	2,996	32
Employee Pensions and Benefits (926)	27,595	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	(34)	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	3,592	37
Total Administrative and General Expenses	58,978	
 Total Operation and Maintenance Expenses	249,350	

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		83,754	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,079	2
Net property tax equivalent		82,675	
Social Security		6,851	3
PSC Remainder Assessment		539	4
Other (specify): NONE			5
Total tax expense		90,065	

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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203000				3
County tax rate	mills		8.315000				4
Local tax rate	mills		8.621000				5
School tax rate	mills		9.666000				6
Voc. school tax rate	mills		2.116000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.921000				10
Less: state credit	mills		1.817000				11
Net tax rate	mills		27.104000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.621000				14
Combined School Tax Rate	mills		11.782000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.403000				17
Total Tax Rate	mills		28.921000				18
Ratio of Local and School Tax to Total	dec.		0.705474				19
Total tax net of state credit	mills		27.104000				20
Net Local and School Tax Rate	mills		19.121155				21
Utility Plant, Jan. 1	\$	4,676,320	4,676,320				22
Materials & Supplies	\$	20,383	20,383				23
Subtotal	\$	4,696,703	4,696,703				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	4,452,757	4,452,757				26
Assessment Ratio	dec.		0.983700				27
Assessed Value	\$	4,380,177	4,380,177				28
Net Local & School Rate	mills		19.121155				29
Tax Equiv. Computed for Current Year	\$	83,754	83,754				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	83,754					34

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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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)	523,075	2,500	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	546,981	2,500	
PUMPING PLANT			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	519,443	2,108	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
Total Pumping Plant	766,160	2,108	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	37,067		23
Total Water Treatment Plant	37,067	0	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	0	0	549,481	
PUMPING PLANT				
Land and Land Rights (320)			87,910	12
Structures and Improvements (321)	1,000		520,551	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
Total Pumping Plant	1,000	0	767,268	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			37,067	23
Total Water Treatment Plant	0	0	37,067	
TRANSMISSION AND DISTRIBUTION PLANT				
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	298,350		26
Transmission and Distribution Mains (343)	2,115,154	87,613	27
Fire Mains (344)	0		28
Services (345)	432,122	10,562	29
Meters (346)	113,227	6,295	30
Hydrants (348)	216,846	15,084	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,176,040	119,554	
GENERAL PLANT			
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)	9,911		36
Transportation Equipment (392)	12,640	17,082	37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	22,009	2,030	39
Laboratory Equipment (395)	2,691	2,410	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,006	1,245	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	140,765	22,767	
Total utility plant in service directly assignable	4,667,013	146,929	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,667,013	146,929	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			298,350 26
Transmission and Distribution Mains (343)	240		2,202,527 27
Fire Mains (344)			0 28
Services (345)	77		442,607 29
Meters (346)	1,049		118,473 30
Hydrants (348)	33		231,897 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,399	0	3,294,195
GENERAL PLANT			
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)			9,911 36
Transportation Equipment (392)	12,376	(264)	17,082 37
Stores Equipment (393)			21 38
Tools, Shop and Garage Equipment (394)	2,138	264	22,165 39
Laboratory Equipment (395)			5,101 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)	1,181		2,070 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	15,695	0	147,837
Total utility plant in service directly assignable	18,094	0	4,795,848
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,094	0	4,795,848

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,945	15,945	1
February			14,667	14,667	2
March			15,995	15,995	3
April			16,288	16,288	4
May			18,532	18,532	5
June			19,735	19,735	6
July			26,235	26,235	7
August			20,837	20,837	8
September			19,916	19,916	9
October			19,782	19,782	10
November			19,223	19,223	11
December			16,626	16,626	12
Total for year	0	0	223,781	223,781	
Less: Measured or estimated water used in main flushing and water treatment during year				12,017	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				211,764	16
Less: Water sold				159,426	17
Losses and unaccounted for				52,338	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,104	21
Date of maximum: 7/13/1998					22
Cause of maximum:					23
LOCAL GOLF COURSE STARTED PUMPING OFF THE UTILITY SYSTEM AS TO DAMAGE TO THEIR PUMP SYSTEM FROM CREEK.					
Minimum gallons pumped by all methods in any one day during reporting year				272	24
Date of minimum: 2/18/1998					25
Total KWH used for pumping for the year				263,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1923	1970	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	72	72	131	6
Total capacity in gallons	150,000	500,000	250,000	7
WATER TREATMENT PLANT				8
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	6,126	0	0	0	6,126	3	
M	D	2.000	14,119	343	322	0	14,140	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	57,296	2,973	0	0	60,269	7	
P	D	6.000	2,990	0	0	0	2,990	8	
M	D	8.000	29,436	1,323	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	0	0	0	14,721	12	
M	S	12.000	0	0	0	0	0	13	
M	T	12.000	1,464	0	0	0	1,464	14	
Total Within Municipality			149,178	4,639	322	0	153,495		
M	D	12.000	5,530	0	0	0	5,530	15	
M	S	12.000	0	0	0	0	0	16	
Total Outside of Municipality			5,530	0	0	0	5,530		
Total Utility			154,708	4,639	322	0	159,025		

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	892	0	1	0	891		1
M	1.000	445	23	0	0	468		2
M	1.250	9	0	0	0	9		3
P	1.500	1	1	0	0	2		4
M	1.500	67	0	0	0	67		5
M	2.000	37	1	0	0	38		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
M	4.000	7	1	0	0	8		9
P	4.000	1	0	0	0	1		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
Total Utility		1,474	26	1	0	1,499	0	

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 (a).

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	1,309	60	24	26	1,371	148	1
0.750	45	11	1	(4)	51	6	2
1.000	44	6	1	2	51	6	3
1.250	6	0	0	0	6	0	4
1.500	21	1	0	3	25	2	5
2.000	17	0	0	0	17	1	6
3.000	8	0	0	0	8	0	7
4.000	7	1	0	0	8	1	8
Total:	1,457	79	26	27	1,537	164	

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	1,128	141	6	14	1	81	1,371	1
0.750	34	9	2	3	0	3	51	2
1.000	10	27	5	7	0	2	51	3
1.250	0	4	0	1	1	0	6	4
1.500	1	16	1	6	0	1	25	5
2.000	0	8	3	6	0	0	17	6
3.000	0	4	0	4	0	0	8	7
4.000	0	3	0	3	0	2	8	8
Total:	1,173	212	17	44	2	89	1,537	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	195	10	1		204	2
Total Fire Hydrants	203	10	1	0	212	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	212
Number of distribution system valves end of year:	488
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

There was a tool box for the pick-up that was that was placed in Acct 392 that I transferred to Acct 394.

Water Mains (Page W-15)

The developer paid for the subdivision and park that was added to our system.

Water Services (Page W-16)

The developer of the subdivison and park paid for the services.

Meters (Page W-17)

This is the information I get from the water department. Hopefully with the new program we will be getting we will be able to keep better track of this.

Hydrants and Distribution System Valves (Page W-18)

Due to the size of staff and summer projects the water department stated that they didn't have enough time to exercise the required number.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,911,915	1
Total Sales of Electricity	2,911,915	
Other Operating Revenues		
Forfeited Discounts (450)	9,983	2
Miscellaneous Service Revenues (451)	460	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	14,298	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	27,524	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	52,265	
Total Operating Revenues	2,964,180	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,205,054	9
Transmission Expenses (550-553)	1,744	10
Distribution Expenses (560-576)	134,747	11
Customer Accounts Expenses (901-904)	62,132	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	158,616	14
Total Operation and Maintenance Expenses	2,562,293	
Other Expenses		
Depreciation Expense (403)	155,131	15
Amortization Expense (404-407)	3,637	16
Taxes (408)	138,563	17
Total Other Expenses	297,331	
Total Operating Expenses	2,859,624	
NET OPERATING INCOME	104,556	

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)	
Forfeited Discounts (450):		
Customer late payment charges	9,983	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,983	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGES	460	3
Total Miscellaneous Service Revenues (451)	460	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTALS	14,298	5
Total Rent from Electric Property (454)	14,298	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CABLE TV FRANCHISE FEE	26,256	7
CLEARING SALES TAX	(289)	8
INSURANCE CHECK ON DAMAGED PLANT PROPERTY FROM LIGHTING	1,557	9
Total Other Electric Revenues (456)	27,524	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	92,747	7
Water for Power (531)	1,505	8
Operation Supplies and Expenses (532)	13,416	9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	107,668	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)	12,436	14
Total Other Power Generation Expenses	12,436	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,084,770	15
Other Expenses (546)	180	16
Total Other Power Supply Expenses	2,084,950	
Total Power Production Expenses	2,205,054	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	877	17
Operation Supplies and Expenses (551)	638	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	229	19
Total Transmission Expenses	1,744	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	6,827	20
Line and Station Labor (561)	10,302	21
Line and Station Supplies and Expenses (562)	18,983	22
Street Lighting and Signal System Expenses (565)	2,725	23
Meter Expenses (566)	24,952	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	1,439	27
Maintenance of Lines (572)	66,669	28
Maintenance of Line Transformers (573)	743	29
Maintenance of Street Lighting and Signal Systems (574)	1,201	30
Maintenance of Meters (575)	906	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	134,747	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	19,883	33
Accounting and Collecting Labor (902)	33,737	34
Supplies and Expenses (903)	8,229	35
Uncollectible Accounts (904)	283	36
Total Customer Accounts Expenses	62,132	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	29,064	38
Office Supplies and Expenses (921)	5,609	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,339	41
Property Insurance (924)	1,747	42
Injuries and Damages (925)	10,814	43
Employee Pensions and Benefits (926)	79,768	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	8,921	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	18,354	48
Total Administrative and General Expenses	158,616	
 Total Operation and Maintenance Expenses	 2,562,293	

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		97,643	1
Social Security		25,012	2
Wisconsin Gross Receipts Tax		12,338	3
PSC Remainder Assessment		3,570	4
Other (specify): NONE			5
Total tax expense		138,563	

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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203000				3
County tax rate	mills		8.315000				4
Local tax rate	mills		8.621000				5
School tax rate	mills		9.666000				6
Voc. school tax rate	mills		2.116000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.921000				10
Less: state credit	mills		1.817000				11
Net tax rate	mills		27.104000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.621000				14
Combined School Tax Rate	mills		11.782000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.403000				17
Total Tax Rate	mills		28.921000				18
Ratio of Local and School Tax to Total	dec.		0.705474				19
Total tax net of state credit	mills		27.104000				20
Net Local and School Tax Rate	mills		19.121155				21
Utility Plant, Jan. 1	\$	5,610,115	5,610,115				22
Materials & Supplies	\$	178,027	178,027				23
Subtotal	\$	5,788,142	5,788,142				24
Less: Plant Outside Limits	\$	597,000	597,000				25
Taxable Assets	\$	5,191,142	5,191,142				26
Assessment Ratio	dec.		0.983700				27
Assessed Value	\$	5,106,526	5,106,526				28
Net Local & School Rate	mills		19.121155				29
Tax Equiv. Computed for Current Year	\$	97,643	97,643				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	97,643					34

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 \$50,000 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	101,571	51,181	3
Total Intangible Plant	101,571	51,181	
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	53,894		12
Reservoirs, Dams and Waterways (332)	352,192	40,648	13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	642,244		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	1,367,421	40,648	
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	551,705	0	
TRANSMISSION PLANT			
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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			152,752	3
Total Intangible Plant	0	0	152,752	
STEAM PRODUCTION PLANT				
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
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			53,894	12
Reservoirs, Dams and Waterways (332)	155		392,685	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)			642,244	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	155	0	1,407,914	
OTHER PRODUCTION PLANT				
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
Total Other Production Plant	0	0	551,705	
TRANSMISSION PLANT				
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.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 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)	
TRANSMISSION PLANT			
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
Total Transmission Plant	204,698	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,500		34
Structures and Improvements (361)	0		35
Station Equipment (362)	500,825		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	466,133	39,476	38
Overhead Conductors and Devices (365)	577,097	28,464	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	318,497	37,201	41
Line Transformers (368)	487,547	36,672	42
Services (369)	255,354	24,288	43
Meters (370)	156,948	15,081	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	97,922	4,330	47
Total Distribution Plant	2,861,823	185,512	
GENERAL PLANT			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	188,065	1,486	49
Office Furniture and Equipment (391)	23,360	466	50
Computer Equipment (391.1)	22,224		51
Transportation Equipment (392)	184,178	13,819	52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	26,817	465	54
Laboratory Equipment (395)	24,867	218	55
Power Operated Equipment (396)	17,570		56
Communication Equipment (397)	6,284	5,864	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	204,698
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,500 34
Structures and Improvements (361)			0 35
Station Equipment (362)			500,825 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,262		502,347 38
Overhead Conductors and Devices (365)	4,130	1,193	602,624 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			355,698 41
Line Transformers (368)	1,038		523,181 42
Services (369)	1,270		278,372 43
Meters (370)	1,893		170,136 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,422	(1,193)	99,637 47
Total Distribution Plant	13,015	0	3,034,320
GENERAL PLANT			
Land and Land Rights (389)			12,222 48
Structures and Improvements (390)	1,000		188,551 49
Office Furniture and Equipment (391)			23,826 50
Computer Equipment (391.1)			22,224 51
Transportation Equipment (392)	10,364		187,633 52
Stores Equipment (393)			3,532 53
Tools, Shop and Garage Equipment (394)			27,282 54
Laboratory Equipment (395)			25,085 55
Power Operated Equipment (396)			17,570 56
Communication Equipment (397)	4,573		7,575 57

ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 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)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	509,119	22,318	
Total utility plant in service directly assignable	5,596,337	299,659	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	5,596,337	299,659	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	15,937	0	515,500
Total utility plant in service directly assignable	29,107	0	5,866,889
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	29,107	0	5,866,889

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.88	50.37	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.38	10.94	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		4.51	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	4
Nonfarm	82
Total	86
Customers served at other than rural rates:	10
Farm	11
Nonfarm	21
Total	21
Total customers on rural lines at end of year	107

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	9,981	Tuesday	01/13/1998	08:00	5,413	1
February	02	9,091	Thursday	02/05/1998	08:00	4,593	2
March	03	8,574	Wednesday	03/11/1998	08:00	5,025	3
April	04	8,244	Thursday	04/02/1998	09:00	4,297	4
May	05	9,492	Thursday	05/28/1998	14:00	4,500	5
June	06	9,834	Monday	06/29/1998	12:00	4,655	6
July	07	10,790	Tuesday	07/14/1998	15:00	5,314	7
August	08	9,524	Monday	08/17/1998	15:00	5,132	8
September	09	9,022	Tuesday	09/15/1998	14:00	4,627	9
October	10	8,069	Thursday	10/22/1998	08:00	4,586	10
November	11	8,831	Friday	11/20/1998	08:00	4,780	11
December	12	10,505	Tuesday	12/22/1998	08:00	5,447	12
Total		111,957				58,369	

System Name BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,030	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	3,030	7
Purchases	54,810	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	57,840	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	53,688	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	53,688	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,152	27
Total Energy Losses	4,152	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.1784%	29
Total Disposition of Energy	57,840	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL - RESIDENTIAL	FG-1	86	1,064	1
URBAN - RESIDENTIAL	RG-1	1,993	16,903	2
Total Sales for Residential Sales		2,079	17,967	
Commercial & Industrial				
COMMERICAL	CG-1	480	14,959	3
LARGE POWER	CP-1	21	7,890	4
LARGE POWER TIME OF DAY	CP-2	11	12,328	5
Total Sales for Commercial & Industrial		512	35,177	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	7	544	6
Total Sales for Public Street & Highway Lighting		7	544	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,598	53,688	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		57,476	(298)	57,178	1
		911,359	(3,672)	907,687	2
0	0	968,835	(3,970)	964,865	
		863,327	(1,914)	861,413	3
		422,555	(1,268)	421,287	4
		612,543	(1,048)	611,495	5
0	0	1,898,425	(4,230)	1,894,195	
		53,098	(243)	52,855	6
0	0	53,098	(243)	52,855	
				0	7
0	0	0	0	0	
0	0	2,920,358	(8,443)	2,911,915	

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	111,957				6
Average load factor	67.0634%				7
Total Cost of Purchased Power	2,084,770				8
Average cost per kWh	0.0380				9
On-Peak Hours (if applicable)	00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,422	2,780			12
February	2,167	2,227			13
March	2,229	2,267			14
April	1,993	1,785			15
May	2,004	2,162			16
June	2,208	2,056			17
July	2,689	2,399			18
August	2,352	2,496			19
September	2,214	2,301			20
October	2,195	2,175			21
November	2,110	2,319			22
December	2,555	2,705			23
Total kWh (000)	27,138	27,672			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	3,559	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	2/19/1998 10	8
Load Factor	0.4063	9
Maximum Net Generation in Any One Day	26,900	10
Date of Such Maximum	6/16/1998	11
Number of Hours Generators Operated	8,117	12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	107,668	15
Cost per kWh of Net Generation (\$)	30	16
Monthly Net Generation --- kWh (000):		
January	212	17
February	200	18
March	529	19
April	519	20
May	334	21
June	390	22
July	226	23
August	283	24
September	112	25
October	216	26
November	352	27
December	186	28
Total kWh (000)	3,559	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		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)	1,452	2,107			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.)	500	700			7
Date and Hour of Such Maximum Demand	4/4/1998 4	8/4/1998 6			8
Load Factor	0.3315	0.3436			9
Maximum Net Generation in Any One Day	10,500	17,400			10
Date of Such Maximum	10/20/1998	06/16/1998			11
Number of Hours Generators Operated	3,226	4,891			12
Maximum Continuous or Dependable Capacity--kW	300	630			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	44,144	63,524			15
Cost per kWh of Net Generation (\$)	30.4022	30.1490			16
Monthly Net Generation --- kWh (000):					
January	141	71			17
February	45	155			18
March	191	338			19
April	179	340			20
May	91	243			21
June	158	232			22
July	83	143			23
August	96	187			24
September	102	10			25
October	157	59			26
November	92	260			27
December	117	69			28
Total kWh (000)	1,452	2,107			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
Total							<u><u>0</u></u>	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
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
Total						<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.

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

1

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.

Generators						
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		1
1949	2		925	1,156		2
1955	2		1,420	1,775		3
1941	2		344	430		4
Total		0	3,210	4,012	0	0

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	
Total							1,350		

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		330	400		1
22	22	1,947	2		600	750		2
Total				0	930	1,150	0	0

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
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	6,910	4,026	3,525	7
Dt and Hr of Such Maximum Demand	01/13/1998 10:00	12/22/1998 10:00	07/14/1998 11:00	8 9
Kwh Output	26,334	10,810	17,666	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		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,674	844	40,104	1
Acquired during year	108	17	1,994	2
Total	2,782	861	42,098	3
Retired during year	84	1	167	4
Sales, transfers or adjustments increase (decrease)		(2)	2	5
Number end of year	2,698	858	41,933	6
Number end of year accounted for as follows:				7
In customers' use	2,598	690	33,241	8
In utility's use	8	3	87	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	92	165	8,605	12
Total end of year	2,698	858	41,933	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	358	322,178	1
Sodium Vapor	250	126	195,708	2
Total		484	517,886	
Ornamental				
Sodium Vapor	70	52	16,040	3
Sodium Vapor	400	11	9,932	4
Total		63	25,972	
Other				
Incandescent	67	3	58,782	5
Total		3	58,782	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

We are in the process of relicensing our dam. These are costs incurred in the process of doing this. The City annexed property from the Township of Adams.
