



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: RIVER FALLS MUNICIPAL UTILITY

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Principal Office: 125 EAST ELM STREET  
RIVER FALLS, WI 54022

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For the Year Ended: DECEMBER 31, 1999

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** RIVER FALLS MUNICIPAL UTILITY

**Utility Address:** 125 EAST ELM STREET  
RIVER FALLS, WI 54022

**When was utility organized?** 1/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR VICTOR C MARMA

**Title:** GENERAL MANAGER

**Office Address:**

125 EAST ELM STREET  
RIVER FALLS, WI 54022

**Telephone:** (715) 425 - 0906

**Fax Number:** (715) 425 - 7217

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

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR JOHN HILL

**Title:** UTILITY COMMISSION PRESIDENT

**Office Address:**

532 N 7TH STREET  
RIVER FALLS, WI 54022

**Telephone:** (715) 425 - 2109

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR TOM UNKE

**Title:**

**Office Address:** VIRCHOW, KRAUSE AND COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7389

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 3/14/2000

**Period covered by most recent audit:** 12/31/1999

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

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**Name:** MR CARL GAULKE

**Title:** UTILITY FINANCE DIRECTOR

**Office Address:**

125 EAST ELM STREET

RIVER FALLS, WI 54022

**Telephone:** (715) 425 - 0906

**Fax Number:** (715) 425 - 7217

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

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**Name:** MR NEIL WILLIAMS

**Title:** POWER PLANT SUPERINTENDENT

**Office Address:**

125 EAST ELM STREET

RIVER FALLS, WI 54022

**Telephone:** (715) 425 - 0917

**Fax Number:** (715) 425 - 0919

**E-mail Address:**

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**Name:** MR ROGER DELONG

**Title:** UTILITY ELECTRIC SUPERINTENDENT

**Office Address:**

125 EAST ELM STREET

RIVER FALLS, WI 54022

**Telephone:** (715) 425 - 0928 EXT 104

**Fax Number:** (715) 425 - 7217

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

---

**Name:** MR VICTOR C MARMA

**Title:** GENERAL MANAGER

**Office Address:**

125 EAST ELM STREET  
RIVER FALLS, WI 54022

**Telephone:** (715) 425 - 0938

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

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

- MR WAYNE BEEBE
- MR JAMES DIECK, SECRETARY
- MR JOHN HILL, PRESIDENT
- MR WARREN LEONARD, VICE PRESIDENT
- MR JAMES MURPHY
- MR BRIAN SCHULTZ, COMPTROLLER
- MR BRUCE TOKHEIM

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**Is sewer service rendered by the utility?** YES

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:**

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,696,462	7,536,686	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,977,424	5,828,917	2
Depreciation Expense (403)	573,852	531,209	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	481,024	473,746	5
<b>Total Operating Expenses</b>	<b>7,032,300</b>	<b>6,833,872</b>	
<b>Net Operating Income</b>	<b>664,162</b>	<b>702,814</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>664,162</b>	<b>702,814</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	245,779	230,202	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>245,779</b>	<b>230,202</b>	
<b>Total Income</b>	<b>909,941</b>	<b>933,016</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	635	1,391	13
<b>Total Miscellaneous Income Deductions</b>	<b>635</b>	<b>1,391</b>	
<b>Income Before Interest Charges</b>	<b>909,306</b>	<b>931,625</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	302,136	221,606	14
Amortization of Debt Discount and Expense (428)	14,866	10,234	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	954	633	18
Interest Charged to Construction--Cr. (432)	104,375		19
<b>Total Interest Charges</b>	<b>213,581</b>	<b>232,473</b>	
<b>Net Income</b>	<b>695,725</b>	<b>699,152</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,894,135	9,194,983	20
Balance Transferred from Income (433)	695,725	699,152	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,589,860</b>	<b>9,894,135</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS AND SPECIAL FUNDS	245,779	5
<b>Total (Acct. 419):</b>	<b>245,779</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW SPECIAL ASSESSMENTS	635	8
<b>Total (Acct. 426):</b>	<b>635</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,038,571	6,657,891	0	0	7,696,462	1
Less: interdepartmental sales	1,182		0	0	1,182	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	46	1,051			1,097	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,037,343</b>	<b>6,656,840</b>	<b>0</b>	<b>0</b>	<b>7,694,183</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	234,685		234,685	1
Electric operating expenses	765,219		765,219	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,763		6,763	8
Electric utility plant accounts	113,510		113,510	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			0	13
Accum. prov. for depreciation of electric plant	746		746	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			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,120,923</b>	<b>0</b>	<b>1,120,923</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	25,082,558	22,865,415	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,968,282	7,689,764	2
<b>Net Utility Plant</b>	<b>17,114,276</b>	<b>15,175,651</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>17,114,276</b>	<b>15,175,651</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	978,272	1,031,839	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,608,933	3,775,365	9
<b>Total Other Property and Investments</b>	<b>3,587,205</b>	<b>4,807,204</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	4,572	259,606	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,043,756	1,018,759	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	684,793	603,392	15
Other Accounts Receivable (143)	95,638	20,852	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,053	3,286	18
Materials and Supplies (151-163)	281,744	284,196	19
Prepayments (165)	29,301	27,170	20
Interest and Dividends Receivable (171)	16,296	31,041	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,159,403</b>	<b>2,248,552</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	122,202	137,068	24
Other Deferred Debits (182-186)	16,240	0	25
<b>Total Deferred Debits</b>	<b>138,442</b>	<b>137,068</b>	
<b>Total Assets and Other Debits</b>	<b>22,999,326</b>	<b>22,368,475</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	300,000	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,589,860	9,894,135	28
<b>Total Proprietary Capital</b>	<b>10,889,860</b>	<b>10,194,135</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	6,014,035	6,462,435	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>6,014,035</b>	<b>6,462,435</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	636,285	611,117	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	8,001	13,779	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	68,502	124,088	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	33,815	47,826	40
Miscellaneous Current and Accrued Liabilities (242)	175,237	169,261	41
<b>Total Current and Accrued Liabilities</b>	<b>921,840</b>	<b>966,071</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,173,591	4,745,834	49
<b>Total Liabilities and Other Credits</b>	<b>22,999,326</b>	<b>22,368,475</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,716,156	0	0	14,673,863	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)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	12,266			2,680,273	7
<b>Total Utility Plant</b>	<b>7,728,422</b>	<b>0</b>	<b>0</b>	<b>17,354,136</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,286,185	0	0	6,682,097	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,286,185</b>	<b>0</b>	<b>0</b>	<b>6,682,097</b>	
<b>Net Utility Plant</b>	<b>6,442,237</b>	<b>0</b>	<b>0</b>	<b>10,672,039</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,143,204	6,546,560			<b>7,689,764</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	143,944	429,908			<b>573,852</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,979				<b>13,979</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	5,300	37,782			<b>43,082</b>	<b>9</b>
Salvage	0	6,366			<b>6,366</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Sale of Junk Plant	334	2,370			<b>2,704</b>	<b>12</b>
<b>Total credits</b>	<b>163,557</b>	<b>476,426</b>	<b>0</b>	<b>0</b>	<b>639,983</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	13,808	307,622			<b>321,430</b>	<b>15</b>
Cost of removal	6,768	33,267			<b>40,035</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>20,576</b>	<b>340,889</b>	<b>0</b>	<b>0</b>	<b>361,465</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,286,185</b>	<b>6,682,097</b>	<b>0</b>	<b>0</b>	<b>7,968,282</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)	24,723				24,723	22,148	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			247,081		247,081	252,348	3
<b>Total Electric Utility</b>					<b>271,804</b>	<b>274,496</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	271,804	274,496	1
Water utility (154)	9,940	9,700	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>281,744</b>	<b>284,196</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	E-428	27,592	1
ELECTRIC MORTGAGE REVENUE BOND 1998	6,429	E-428	74,274	2
PUBLIC WORKS GARAGE FUND 1989	824	EW-428	0	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	W-428	12,129	4
WATER WORKS MORTGAGE REVENUE BOND 1992	2,985	W-428	8,207	5
<b>Total</b>			<b>122,202</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	300,000	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>300,000</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
PUBLIC WORKS GARAGE G.O. BONDS	10/10/1989	12/01/1999	7.00%	0	<b>1</b>
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	7.00%	465,000	<b>2</b>
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	880,000	<b>3</b>
WATER WORKS MORTG. REVENUE BONDS 1994	06/23/1994	10/01/2002	6.00%	230,000	<b>4</b>
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	289,035	<b>5</b>
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.45%	4,150,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>6,014,035</b>	
Total Recquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 6,014,035**

### 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.

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	146,975	2
Charged electric department expense		3
Charged sewer department expense	334,049	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>481,024</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	387,601	6
Social Security taxes	74,802	7
PSC Remainder Assessment	9,752	8
<b>Other (explain):</b>		
WI Gross Receipt Tax	8,869	9
<b>Total payments and other debits</b>	<b>481,024</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
PUBLIC WORKS GARAGE 1989	476	5,244	5,720	0	1
WATER WORKS MORTGAGE REVENUE 1991	8,467	33,089	33,865	7,691	2
WATER WORKS MORTGAGE REVENUE 1992	4,191	15,838	16,765	3,264	3
ELECTRIC MORTGAGE REVENUE BOND 1994	12,408	48,825	49,630	11,603	4
ADVANCE FROM ELECTRIC TO WATER	0	14,598	14,598	0	5
ELECTRIC MORTGAGE REVENUE BONDS	98,546	184,542	237,144	45,944	6
<b>Subtotal</b>	<b>124,088</b>	<b>302,136</b>	<b>357,722</b>	<b>68,502</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	954	954	0	9
<b>Subtotal</b>	<b>0</b>	<b>954</b>	<b>954</b>	<b>0</b>	
<b>Total</b>	<b>124,088</b>	<b>303,090</b>	<b>358,676</b>	<b>68,502</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,377,543	1,368,291	0	0	0	<b>4,745,834</b>	1
<b>Add credits during year:</b>							
For Services	84,655					<b>84,655</b>	2
For Mains	195,570					<b>195,570</b>	3
<b>Other (specify):</b>							
RESERVE AVAILABILITY FUND	50,000					<b>50,000</b>	4
PRIMARY EXTENSION		97,532				<b>97,532</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>3,707,768</b>	<b>1,465,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,173,591</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCES FROM WATER AND SEWER UTILITY	978,272	1
<b>Total (Acct. 123):</b>	<b>978,272</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
STREET LIGHTING FUND	16,349	3
SUBSTATION SITE RESERVE FUND	700	4
ELECTRIC UTILITY SYSTEM IMP.	71,030	5
ELECTRIC UTILITY IMP. 1998 FUNDS	1,059,015	6
CAPACITY PAYMENT RESERVE FUND	369,178	7
HYDRO REPAIR RESERVE FUND	77,770	8
DSM PROGRAM RESERVE FUND	67,967	9
ELECTRIC SYSTEM IMPROVEMENTS	250,184	10
SUBSTATION RESERVE FUND	173,533	11
DIST DEVELOPMENT RESERVE FUND	148,714	12
TRANSMISSION RESERVE FUND	111,193	13
UTILITY VEHICLE REPLACEMENT ELECTRIC	169,771	14
UTILITY VEHICLE REPALCEMENT WATER	49,701	15
WATER UTILITY IMPROVEMENTS	38,682	16
<b>Total (Acct. 125):</b>	<b>2,603,787</b>	
<b>Depreciation Fund (126):</b>		
NONE		17
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
CUSTOMER DEPOSITS	5,146	18
<b>Total (Acct. 128):</b>	<b>5,146</b>	
<b>Interest Special Deposits (132):</b>		
NONE		19
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		20
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		21
<b>Total (Acct. 141):</b>	<b>0</b>	

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Customer Accounts Receivable (142):</b>		
Water	81,197	22
Electric	603,596	23
Sewer (Regulated)		24
<b>Other (specify):</b>		
NONE		25
<b>Total (Acct. 142):</b>	<b>684,793</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		26
Merchandising, jobbing and contract work		27
<b>Other (specify):</b>		
ELECTRIC	92,045	28
WATER	3,593	29
<b>Total (Acct. 143):</b>	<b>95,638</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC	2,826	30
WATER	227	31
<b>Total (Acct. 145):</b>	<b>3,053</b>	
<b>Prepayments (165):</b>		
HEALTH, DENTAL, LIFE, AND DISABILITY	17,948	32
INSURANCE	9,026	33
MAINTENANCE AGREEMENT	2,327	34
<b>Total (Acct. 165):</b>	<b>29,301</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		35
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
STH 35 NORTH 24" CASING	16,240	36
<b>Total (Acct. 183):</b>	<b>16,240</b>	
<b>Clearing Accounts (184):</b>		
NONE		37
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		38
<b>Total (Acct. 185):</b>	<b>0</b>	

### 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)
<hr/>	
<b>Miscellaneous Deferred Debits (186):</b>	
NONE	39
<b>Total (Acct. 186):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	40
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	41
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	7,514,941	14,264,108	0	0	21,779,049	1
Materials and Supplies	9,820	273,150	0	0	282,970	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,214,694	6,614,328	0	0	7,829,022	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,542,655	1,417,057	0	0	4,959,712	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,767,412</b>	<b>6,505,873</b>	<b>0</b>	<b>0</b>	<b>9,273,285</b>	
Net Operating Income	226,863	437,299	0	0	664,162	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.20%</b>	<b>6.72%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.16%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	300,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,241,997	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>10,541,997</b>	
<b>Net Income</b>		
Net Income	695,725	5
 <b>Percent Return on Proprietary Capital</b>	 <b>6.60%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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

June 9, 2000

Mr. Victor C. Marma, General Manager  
River Falls Municipal Utility  
125 East Elm Street  
River Falls, WI 54022-2307

1999 Analytical Review DWCCA-5110-PJL

Dear Mr. Marma:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 head notes of both the Meters schedule on page W-19 and the Hydrants and Distribution System Valves schedule on page W-20, please provide an explanation of all adjustments reported in column (e).
2. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide explanations of all expense accounts which changed by more than 15% and \$10,000.
3. Please provide a more detailed description for the amounts reported in Accounts 143 and 145 in the Balance Sheet End-of-Year Account Balances schedule on page F-19, and follow this procedure in the future.

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 it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\5110.doc

cc: Mr. John Hill, President

Response received by e-mail on 7/10/00  
#1, see W-19 & W-20.

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## FINANCIAL SECTION FOOTNOTES

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#2, see page E-3

#3, City of River Falls owed \$35,186.29 for services provided for garbage, stormwater, and environmental fee billings for November & December; postage; street lighting charges and traffic light repair.

Media One owd \$9,836.67 for pole attachment fees.

K & S Developers owed \$36,266 for primary electric extensions.  
Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,005,233	1
<b>Total Sales of Water</b>	<b>1,005,233</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,662	2
Miscellaneous Service Revenues (471)	5,602	3
Rents from Water Property (472)	4,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,574	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>33,338</b>	
<b>Total Operating Revenues</b>	<b>1,038,571</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	95,897	9
Water Treatment Expenses (640-652)	43,473	10
Transmission and Distribution Expenses (660-678)	183,398	11
Customer Accounts Expenses (901-905)	48,739	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	149,282	14
<b>Total Operation and Maintenance Expenses</b>	<b>520,789</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	143,944	15
Amortization Expense (404-407)		16
Taxes (408)	146,975	17
<b>Total Other Operating Expenses</b>	<b>290,919</b>	
<b>Total Operating Expenses</b>	<b>811,708</b>	
<b>NET OPERATING INCOME</b>	<b>226,863</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	18	83	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>18</b>	<b>83</b>	
Metered Sales to General Customers (461)				
Residential	2,909	177,602	387,394	4
Commercial	354	110,446	152,867	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,263</b>	<b>288,048</b>	<b>540,261</b>	
Private Fire Protection Service (462)	52		33,840	7
Public Fire Protection Service (463)	3,247		335,108	8
Other Sales to Public Authorities (464)	57	80,381	94,759	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	728	1,182	12
<b>Total Sales of Water</b>	<b>6,621</b>	<b>369,175</b>	<b>1,005,233</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	335,013	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)	95	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>335,108</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,662	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,662</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FLUSHING AGREEMENT PRIVATE HYDRANTS	3,825	7
RECONNECTION FEES	300	8
TESTING BACKFLOW PREVENTERS	722	9
NSF CHECK FEES	240	10
MISCELLANEOUS REVENUES	515	11
<b>Total Miscellaneous Service Revenues (471)</b>	<b>5,602</b>	
<b>Rents from Water Property (472):</b>		
RENTAL FEE FROM MIDWEST CELLULAR	4,500	12
<b>Total Rents from Water Property (472)</b>	<b>4,500</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,698	14
<b>Other (specify):</b> MISCELLANEOUS	7,876	15
<b>Total Other Water Revenues (474)</b>	<b>19,574</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		16
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	3,420	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	39,912	17
Pumping Labor and Expenses (624)	20,247	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,055	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	13,898	23
Maintenance of Power Production Equipment (632)	612	24
Maintenance of Pumping Equipment (633)	16,753	25
<b>Total Pumping Expenses</b>	<b>95,897</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	5,083	26
Chemicals (641)	21,480	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	13,529	28
Miscellaneous Expenses (643)	608	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,773	33
<b>Total Water Treatment Expenses</b>	<b>43,473</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	37,542	34
Storage Facilities Expenses (661)	3,137	35
Transmission and Distribution Lines Expenses (662)	24,548	36
Meter Expenses (663)	21,026	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	5,159	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	7,315	41
Maintenance of Structures and Improvements (671)	7,134	42
Maintenance of Distribution Reservoirs and Standpipes (672)	39,005	43
Maintenance of Transmission and Distribution Mains (673)	12,401	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	15,781	46
Maintenance of Meters (676)	1,495	47
Maintenance of Hydrants (677)	8,855	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>183,398</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	10,113	51
Customer Records and Collection Expenses (903)	38,580	52
Uncollectible Accounts (904)	46	53

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>48,739</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	44,518	56
Office Supplies and Expenses (921)	7,799	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,737	59
Property Insurance (924)	3,990	60
Injuries and Damages (925)	4,551	61
Employee Pensions and Benefits (926)	68,528	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,552	65
Rents (931)	1,607	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>149,282</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>520,789</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		132,020	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,791	2
<b>Net property tax equivalent</b>		<b>128,229</b>	
Social Security		18,096	3
PSC Remainder Assessment		1,170	4
Other (specify): AMOUNT OF SOCIAL SECURTY CHARGED TO PLANT		(520)	5
<b>Total tax expense</b>		<b>146,975</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Pierce	Saint Croix			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.233614	0.231345			3
County tax rate	mills		6.474890	3.987962			4
Local tax rate	mills		7.128726	7.653308			5
School tax rate	mills		11.463758	11.352455			6
Voc. school tax rate	mills		2.042147	2.022319			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.343135</b>	<b>25.247389</b>			<b>10</b>
Less: state credit	mills		1.721892	1.564121			11
<b>Net tax rate</b>	mills		<b>25.621243</b>	<b>23.683268</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.128726</b>	<b>7.653308</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.505905</b>	<b>13.374774</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.634631</b>	<b>21.028082</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.343135</b>	<b>25.247389</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.754655</b>	<b>0.832881</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.621243</b>	<b>23.683268</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.335197</b>	<b>19.725355</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,313,726</b>	6,289,804	1,023,922			22
Materials & Supplies	\$	<b>9,700</b>	8,342	1,358			23
<b>Subtotal</b>	\$	<b>7,323,426</b>	<b>6,298,146</b>	<b>1,025,280</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>7,323,426</b>	<b>6,298,146</b>	<b>1,025,280</b>			<b>26</b>
Assessment Ratio	dec.		0.856113	0.866700			27
<b>Assessed Value</b>	\$	<b>6,280,535</b>	<b>5,391,925</b>	<b>888,610</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.335197</b>	<b>19.725355</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>121,782</b>	<b>104,254</b>	<b>17,528</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>132,020</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,707		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)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>90,427</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,431		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	129,378	68,682	17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>244,274</b>	<b>68,682</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,319		23
<b>Total Water Treatment Plant</b>	<b>46,319</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			2,707 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)			87,720 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>90,427</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			85,431 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	6,670		191,390 17
Diesel Pumping Equipment (326)			29,465 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>6,670</b>	<b>0</b>	<b>306,286</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			46,319 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>46,319</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			412 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	3,979,650	167,585	27
Fire Mains (344)	0		28
Services (345)	733,557	98,282	29
Meters (346)	455,933	23,831	30
Hydrants (348)	473,483	39,036	31
Other Transmission and Distribution Plant (349)	659		32
<b>Total Transmission and Distribution Plant</b>	<b>6,491,102</b>	<b>328,734</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463		34
Office Furniture and Equipment (391)	6,961	13,479	35
Computer Equipment (391.1)	38,817	3,307	36
Transportation Equipment (392)	50,398	152	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,970		39
Laboratory Equipment (395)	9,911	1,853	40
Power Operated Equipment (396)	8,732		41
Communication Equipment (397)	2,778	664	42
SCADA Equipment (397.1)	115,574		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>441,604</b>	<b>19,455</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,313,726</b>	<b>416,871</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,313,726</b>	<b>416,871</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			847,408 26
Transmission and Distribution Mains (343)			4,147,235 27
Fire Mains (344)			0 28
Services (345)	240		831,599 29
Meters (346)	3,802		475,962 30
Hydrants (348)	75		512,444 31
Other Transmission and Distribution Plant (349)			659 32
<b>Total Transmission and Distribution Plant</b>	<b>4,117</b>	<b>0</b>	<b>6,815,719</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			204,463 34
Office Furniture and Equipment (391)	2,897	(633)	16,910 35
Computer Equipment (391.1)			42,124 36
Transportation Equipment (392)			50,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,970 39
Laboratory Equipment (395)			11,764 40
Power Operated Equipment (396)			8,732 41
Communication Equipment (397)	124		3,318 42
SCADA Equipment (397.1)			115,574 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,021</b>	<b>(633)</b>	<b>457,405</b>
<b>Total utility plant in service directly assignable</b>	<b>13,808</b>	<b>(633)</b>	<b>7,716,156</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>13,808</b>	<b>(633)</b>	<b>7,716,156</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	61,177	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>61,177</b>		<b>2,579</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	35,968	2.44%	2,085	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	84,233	5.00%	8,019	12
Diesel Pumping Equipment (326)	19,881	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>140,082</b>		<b>11,368</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	14,322	6.00%	2,779	17
<b>Total Water Treatment Plant</b>	<b>14,322</b>		<b>2,779</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	161,721	1.87%	15,847	19
Transmission and Distribution Mains (343)	292,390	1.10%	44,698	20
Fire Mains (344)	0			21
Services (345)	170,335	2.09%	16,356	22
Meters (346)	139,857	6.00%	27,957	23
Hydrants (348)	63,612	1.85%	9,120	24
Other Transmission and Distribution Plant (349)	(540)	5.00%	33	25
<b>Total Transmission and Distribution Plant</b>	<b>827,375</b>		<b>114,011</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					63,756	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,756</b>	
321					38,053	8
322					0	9
323					0	10
324					0	11
325	6,670				85,582	12
326					21,145	13
327					0	14
328					0	15
	<b>6,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,780</b>	
331					0	16
332					17,101	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,101</b>	
341					0	18
342					177,568	19
343					337,088	20
344					0	21
345	240	4,260			182,191	22
346	3,802			329	164,341	23
348	75	2,508		5	70,154	24
349					(507)	25
	<b>4,117</b>	<b>6,768</b>	<b>0</b>	<b>334</b>	<b>930,835</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	42,524	3.25%	4,600	<b>26</b>
Office Furniture and Equipment (391)	1,797	5.83%	696	<b>27</b>
Computer Equipment (391.1)	20,399	26.67%	10,793	<b>28</b>
Transportation Equipment (392)	26,001	10.50%	5,300	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	3,045	5.83%	35	<b>31</b>
Laboratory Equipment (395)	4,031	5.83%	632	<b>32</b>
Power Operated Equipment (396)	2,086	6.00%	524	<b>33</b>
Communication Equipment (397)	365	9.17%	279	<b>34</b>
SCADA Equipment (397.1)	0	8.33%	9,627	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>100,248</b>		<b>32,486</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,143,204</b>		<b>163,223</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,143,204</b>		 <b>163,223</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					47,124	26
391	2,897				(404)	27
391.1					31,192	28
392					31,301	29
393					0	30
394					3,080	31
395					4,663	32
396					2,610	33
397	124				520	34
397.1					9,627	35
398					0	36
399					0	37
	<b>3,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,713</b>	
	<b>13,808</b>	<b>6,768</b>	<b>0</b>	<b>334</b>	<b>1,286,185</b>	
					<b>0</b>	<b>38</b>
	<b>13,808</b>	<b>6,768</b>	<b>0</b>	<b>334</b>	<b>1,286,185</b>	

## 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			31,893	31,893	1
February			31,533	31,533	2
March			35,381	35,381	3
April			34,413	34,413	4
May			37,943	37,943	5
June			39,079	39,079	6
July			44,237	44,237	7
August			39,878	39,878	8
September			39,726	39,726	9
October			35,131	35,131	10
November			32,005	32,005	11
December			31,244	31,244	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>432,463</b>	<b>432,463</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,800	13
Less: Other utility use				6,045	14
Other utility use explanation: miscellaneous					15
Water pumped into distribution system				<b>423,618</b>	16
Less: Water sold				369,175	17
Losses and unaccounted for				<b>54,443</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>13%</b>	19
If more than 15%, 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				2,428	21
Date of maximum: 4/23/1999					22
Cause of maximum: flushing hydrants					23
Minimum gallons pumped by all methods in any one day during reporting year				220	24
Date of minimum: 4/26/1999					25
Total KWH used for pumping for the year				552,880	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
OAK STREET	2	401	19	1,699,200	Yes	<b>1</b>
CEDAR STREET	3	350	16	1,728,000	Yes	<b>2</b>
SYCAMORE STREET	4	415	16	1,454,400	Yes	<b>3</b>
WEST DIVISION STREET	5	405	16	2,232,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,180	1,200	1,010	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1998	1999	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	200			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	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	290	139	130	6
Total capacity in gallons	250,000	750,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				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	2,323	0	0	0	2,323	1
M	D	1.250	105	0	0	0	105	2
M	D	1.500	989	0	0	0	989	3
M	D	2.000	0	67			67	4
M	D	2.500	1,281	0	0	0	1,281	5
M	D	3.000	180	0	0	0	180	6
M	D	4.000	22,296	0	0	0	22,296	7
M	D	6.000	90,436	230	0	0	90,666	8
M	D	8.000	51,562	5,816	0	0	57,378	9
M	S	10.000	46,075	0	0	0	46,075	10
M	S	12.000	9,917	0	0	0	9,917	11
M	T	12.000	6,670	0	0	0	6,670	12
<b>Total Within Municipality</b>			<b>231,834</b>	<b>6,113</b>	<b>0</b>	<b>0</b>	<b>237,947</b>	
<b>Total Utility</b>			<b>231,834</b>	<b>6,113</b>	<b>0</b>	<b>0</b>	<b>237,947</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,115	0	4	0	2,111	25	1
M	1.000	566	128	0	0	694	164	2
M	1.250	10	0	0	0	10		3
M	1.500	70	0	0	0	70		4
M	2.000	46	2	0	0	48	1	5
M	3.000	14	0	0	0	14		6
M	4.000	9	0	0	0	9		7
M	5.000	1	0	0	0	1		8
M	6.000	26	0	0	0	26	21	9
M	8.000	5	0	0	0	5		10
<b>Total Utility</b>		<b>2,862</b>	<b>130</b>	<b>4</b>	<b>0</b>	<b>2,988</b>	<b>211</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	2,181	0	57	0	<b>2,124</b>	114	<b>1</b>
0.750	889	150	1	0	<b>1,038</b>	29	<b>2</b>
1.000	71	5	2	(3)	<b>71</b>	6	<b>3</b>
1.250	2	0	1	0	<b>1</b>	1	<b>4</b>
1.500	48	1	1	2	<b>50</b>	2	<b>5</b>
2.000	47	1	1	(2)	<b>45</b>	1	<b>6</b>
3.000	28	0	0	3	<b>31</b>	16	<b>7</b>
4.000	6	0	0	0	<b>6</b>	2	<b>8</b>
6.000	1	0	0	0	<b>1</b>	1	<b>9</b>
8.000	1	0	0	0	<b>1</b>	1	<b>10</b>
<b>Total:</b>	<b>3,274</b>	<b>157</b>	<b>63</b>	<b>0</b>	<b>3,368</b>	<b>173</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,986	132	0	5	0	1	<b>2,124</b>	<b>1</b>
0.750	912	79	0	5	0	42	<b>1,038</b>	<b>2</b>
1.000	5	60	0	6	0	0	<b>71</b>	<b>3</b>
1.250	0	1	0	0	0	0	<b>1</b>	<b>4</b>
1.500	1	43	0	6	0	0	<b>50</b>	<b>5</b>
2.000	0	32	0	12	0	1	<b>45</b>	<b>6</b>
3.000	0	6	0	25	0	0	<b>31</b>	<b>7</b>
4.000	0	1	0	5	0	0	<b>6</b>	<b>8</b>
6.000	0	0	0	1	0	0	<b>1</b>	<b>9</b>
8.000	0	1	0	0	0	0	<b>1</b>	<b>10</b>
<b>Total:</b>	<b>2,904</b>	<b>355</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>44</b>	<b>3,368</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	427	17	3	(1)	440	2
<b>Total Fire Hydrants</b>	<b>427</b>	<b>17</b>	<b>3</b>	<b>(1)</b>	<b>440</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	440
Number of distribution system valves end of year:	1,052
Number of distribution valves operated during year:	39

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Water Utility Plant in Service (page W-08)

Office Furniture and Equipment (391), Value (633) - This represents City of River Falls share of upgrade to the telephone system at Public Works garage and Utility Dept.

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

Accumulated Provision for Depreciation - Water (page W-10)

Office Furniture and Equipment (391), Value (404) - This represents retirement of the folder/burster before fully retired. Equipment is no longer needed due to change of computer equipment.

Other Transmission and Distribution Plant (349), Value (507) - The beginning of the year balance was (540), therefore the end of year balance is (507) after the \$33 accrual for 1999.

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### Water Mains (Page W-17)

Water Mains (page W-17)

Added During Year, value 6,113 - The 6,113 feet of water main added during the year is for three subdivisions. One subdivision covered 74 lots, one covered 17 lots, and the third subdivision covered 25 lots. The water and sewer mains and services were installed by the developer and cost of improvements were added to water and sewer proper plant accounts.

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### Water Services (Page W-18)

Water Services (page W-18)

Net of Added During Year and Removed or Permanently Disconnected During Year, Value 126 - The three new subdivisions added in 1999 consist of 74, 17, and 25 lots. Ten other water services were installed to lots in 1999 for lots that did not have water laterals available.

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### Meters (Page W-19)

The adjustments are to correct count of meters by size.

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### Hydrants and Distribution System Valves (Page W-20)

The adjustment is for a hydrant that was included in our 1998 count that should have been listed as a private hydrant.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	6,529,160	1
<b>Total Sales of Electricity</b>	<b>6,529,160</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	23,905	2
Miscellaneous Service Revenues (451)	5,361	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	30,590	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	68,875	7
<b>Total Other Operating Revenues</b>	<b>128,731</b>	
<b>Total Operating Revenues</b>	<b>6,657,891</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	4,351,581	8
Transmission Expenses (560-573)	63,362	9
Distribution Expenses (580-598)	449,217	10
Customer Accounts Expenses (901-905)	130,521	11
Sales Expenses (911-916)	18,065	12
Administrative and General Expenses (920-932)	443,889	13
<b>Total Operation and Maintenance Expenses</b>	<b>5,456,635</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	429,908	14
Amortization Expense (404-407)		15
Taxes (408)	334,049	16
<b>Total Other Expenses</b>	<b>763,957</b>	
<b>Total Operating Expenses</b>	<b>6,220,592</b>	
<b>NET OPERATING INCOME</b>	<b>437,299</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	23,905	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>23,905</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CHARGES FOR NSF CHECKS	370	3
DISCOUNT ON SALES TAX	883	4
MISCELLANEOUS	4,108	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>5,361</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE ATTACHMENT FEES CHARGED TO AMERITECH	12,226	7
POLE ATTACHMENT FEES CHARGED TO MEDIA ONE	18,364	8
<b>Total Rent from Electric Property (454)</b>	<b>30,590</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		9
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
TRANSMISSION LINE CREDIT	31,700	10
SERVICE PROVIDED TO CITY OF RIVER FALLS	29,634	11
MISCELLANEOUS	7,541	12
<b>Total Other Electric Revenues (456)</b>	<b>68,875</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)	15,340	17
Miscellaneous Hydraulic Power Generation Expenses (539)	15,426	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	171	20
Maintenance of Structures (542)	54	21
Maintenance of Reservoirs, Dams and Waterways (543)	2,818	22
Maintenance of Electric Plant (544)	14,614	23
Maintenance of Miscellaneous Hydraulic Plant (545)	44	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>48,467</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	37,572	25
Fuel (547)	76,520	26
Generation Expenses (548)	7,723	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	10,426	<b>28</b>
Rents (550)		<b>29</b>
Maintenance Supervision and Engineering (551)	18,122	<b>30</b>
Maintenance of Structures (552)	40,690	<b>31</b>
Maintenance of Generating and Electric Plant (553)	37,772	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	50,828	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>279,653</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	3,967,868	<b>34</b>
System Control and Load Dispatching (556)	55,593	<b>35</b>
Other Expenses (557)		<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>4,023,461</b>	
<b>Total Power Production Expenses</b>	<b>4,351,581</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	5,415	<b>37</b>
Load Dispatching (561)		<b>38</b>
Station Expenses (562)	56,270	<b>39</b>
Overhead Line Expenses (563)		<b>40</b>
Underground Line Expenses (564)		<b>41</b>
Miscellaneous Transmission Expenses (566)		<b>42</b>
Rents (567)		<b>43</b>
Maintenance Supervision and Engineering (568)		<b>44</b>
Maintenance of Structures (569)		<b>45</b>
Maintenance of Station Equipment (570)		<b>46</b>
Maintenance of Overhead Lines (571)	1,677	<b>47</b>
Maintenance of Underground Lines (572)		<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		<b>49</b>
<b>Total Transmission Expenses</b>	<b>63,362</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	43,288	<b>50</b>

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	95,008	52
Overhead Line Expenses (583)	39,021	53
Underground Line Expenses (584)	30,777	54
Street Lighting and Signal System Expenses (585)	11,445	55
Meter Expenses (586)	35,412	56
Customer Installations Expenses (587)	2,915	57
Miscellaneous Distribution Expenses (588)	78,036	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	899	60
Maintenance of Structures (591)	17,866	61
Maintenance of Station Equipment (592)	172	62
Maintenance of Overhead Lines (593)	57,864	63
Maintenance of Underground Lines (594)	16,205	64
Maintenance of Line Transformers (595)	6,436	65
Maintenance of Street Lighting and Signal Systems (596)	7,246	66
Maintenance of Meters (597)	6,627	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>449,217</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	20,394	70
Customer Records and Collection Expenses (903)	109,076	71
Uncollectible Accounts (904)	1,051	72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>130,521</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	18,065	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>18,065</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	105,605	<b>78</b>
Office Supplies and Expenses (921)	19,067	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	25,561	<b>81</b>
Property Insurance (924)	22,862	<b>82</b>
Injuries and Damages (925)	10,657	<b>83</b>
Employee Pensions and Benefits (926)	208,303	<b>84</b>
Regulatory Commission Expenses (928)		<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	45,619	<b>87</b>
Rents (931)	6,215	<b>88</b>
Maintenance of General Plant (932)		<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>443,889</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,456,635</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		259,372	1
Social Security		65,965	2
Wisconsin Gross Receipts Tax		8,869	3
PSC Remainder Assessment		8,582	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(8,739)	5
<b>Total tax expense</b>		<b><u>334,049</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Pierce	Saint Croix			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.233614	0.231345			3
County tax rate	mills		6.474890	3.987962			4
Local tax rate	mills		7.128726	7.653308			5
School tax rate	mills		11.463758	11.352455			6
Voc. school tax rate	mills		2.042147	2.022319			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.343135</b>	<b>25.247389</b>			<b>10</b>
Less: state credit	mills		1.721892	1.564121			11
<b>Net tax rate</b>	mills		<b>25.621243</b>	<b>23.683268</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.128726</b>	<b>7.653308</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.505905</b>	<b>13.374774</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.634631</b>	<b>21.028082</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.343135</b>	<b>25.247389</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.754655</b>	<b>0.832881</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.621243</b>	<b>23.683268</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.335197</b>	<b>19.725355</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>15,549,803</b>	13,372,831	2,176,972			22
Materials & Supplies	\$	<b>274,496</b>	236,067	38,429			23
<b>Subtotal</b>	\$	<b>15,824,299</b>	<b>13,608,898</b>	<b>2,215,401</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>355,367</b>	299,889	55,478			25
<b>Taxable Assets</b>	\$	<b>15,468,932</b>	<b>13,309,009</b>	<b>2,159,923</b>			<b>26</b>
Assessment Ratio	dec.		0.856113	0.866700			27
<b>Assessed Value</b>	\$	<b>13,266,021</b>	<b>11,394,016</b>	<b>1,872,005</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.335197</b>	<b>19.725355</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>257,232</b>	<b>220,306</b>	<b>36,926</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>259,372</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,762		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>938,993</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	267,583	524,921	19
Fuel Holders, Producers and Accessories (342)	13,077		20
Prime Movers (343)	1,822,775		21
Generators (344)	130,563		22
Accessory Electric Equipment (345)	263,089	19,642	23
Miscellaneous Power Plant Equipment (346)	42,238		24
<b>Total Other Production Plant</b>	<b>2,564,574</b>	<b>544,563</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	2,302		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			15,310 11
Structures and Improvements (331)			35,097 12
Reservoirs, Dams and Waterways (332)			850,101 13
Water Wheels, Turbines and Generators (333)			27,976 14
Accessory Electric Equipment (334)			7,762 15
Miscellaneous Power Plant Equipment (335)			2,747 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>938,993</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			25,249 18
Structures and Improvements (341)	1,532		790,972 19
Fuel Holders, Producers and Accessories (342)	1,215		11,862 20
Prime Movers (343)	186,532		1,636,243 21
Generators (344)	24,343		106,220 22
Accessory Electric Equipment (345)	15,059		267,672 23
Miscellaneous Power Plant Equipment (346)	16,800		25,438 24
<b>Total Other Production Plant</b>	<b>245,481</b>	<b>0</b>	<b>2,863,656</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			2,302 25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	37,529		29
Overhead Conductors and Devices (356)	196,335		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>761,359</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	645,229	74,908	36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	1,018,740	16,942	38
Overhead Conductors and Devices (365)	1,293,117	43,198	39
Underground Conduit (366)	382	805	40
Underground Conductors and Devices (367)	1,841,414	173,589	41
Line Transformers (368)	1,257,249	52,913	42
Services (369)	658,387	36,888	43
Meters (370)	471,743	41,308	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	706,558	67,143	47
<b>Total Distribution Plant</b>	<b>7,960,691</b>	<b>507,694</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	661,571		49
Office Furniture and Equipment (391)	41,793	39,061	50
Computer Equipment (391.1)	225,315	8,765	51
Transportation Equipment (392)	372,550	16,145	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	53,246	6,501	54
Laboratory Equipment (395)	63,098		55
Power Operated Equipment (396)	56,262		56
Communication Equipment (397)	140,232	1,143	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			37,529 29
Overhead Conductors and Devices (356)			196,335 30
Underground Conduit (357)			80 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>761,359</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			5,727 34
Structures and Improvements (361)			54,817 35
Station Equipment (362)	689		719,448 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	9,230		1,026,452 38
Overhead Conductors and Devices (365)	4,952		1,331,363 39
Underground Conduit (366)	137		1,050 40
Underground Conductors and Devices (367)	18,051		1,996,952 41
Line Transformers (368)	1,461		1,308,701 42
Services (369)	1,700		693,575 43
Meters (370)	1,357		511,694 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,749		768,952 47
<b>Total Distribution Plant</b>	<b>42,326</b>	<b>0</b>	<b>8,426,059</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)			661,571 49
Office Furniture and Equipment (391)	12,537		68,317 50
Computer Equipment (391.1)			234,080 51
Transportation Equipment (392)	6,090		382,605 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	605		59,142 54
Laboratory Equipment (395)			63,098 55
Power Operated Equipment (396)			56,262 56
Communication Equipment (397)	583		140,792 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	13,113	3,260	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>1,628,736</b>	<b>74,875</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,854,353</b>	<b>1,127,132</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	<b>13,854,353</b>	<b>1,127,132</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			16,373 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>19,815</b>	<b>0</b>	<b>1,683,796</b>
<b>Total utility plant in service directly assignable</b>	<b>307,622</b>	<b>0</b>	<b>14,673,863</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>307,622</b>	<b>0</b>	<b>14,673,863</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	179,328	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	6,002	4.00%	310	10
Miscellaneous Power Plant Equipment (335)	2,104	4.00%	110	11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>250,507</b>		<b>21,673</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	205,175	2.50%	13,232	13
Fuel Holders, Producers and Accessories (342)	2,983	4.00%	499	14
Prime Movers (343)	1,685,029	4.00%	5,705	15
Generators (344)	135,566	4.00%		16
Accessory Electric Equipment (345)	267,249	4.00%		17
Miscellaneous Power Plant Equipment (346)	13,856	4.00%	1,180	18
<b>Total Other Production Plant</b>	<b>2,309,858</b>		<b>20,616</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	370,757	3.00%	15,753	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	2,720	4.00%	1,501	22
Overhead Conductors and Devices (356)	128,977	3.33%	6,538	23
Underground Conduit (357)	(35)	2.50%	2	24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					35,097	7
332					200,581	8
333					27,976	9
334					6,312	10
335					2,214	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>272,180</b>	
341	1,532				216,875	13
342	1,215				2,267	14
343	186,532	20,641			1,483,561	15
344	24,343	2,698			108,525	16
345	15,059	1,275			250,915	17
346	16,800				(1,764)	18
	<b>245,481</b>	<b>24,614</b>	<b>0</b>	<b>0</b>	<b>2,060,379</b>	
352					0	19
353					386,510	20
354					0	21
355					4,221	22
356					135,515	23
357					(33)	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>502,419</b>		<b>23,794</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	15,828	3.00%	1,645	27
Station Equipment (362)	232,401	3.33%	22,722	28
Storage Battery Equipment (363)	2,669	4.00%	293	29
Poles, Towers and Fixtures (364)	410,345	4.00%	41,089	30
Overhead Conductors and Devices (365)	390,533	3.00%	39,442	31
Underground Conduit (366)	5	2.50%	20	32
Underground Conductors and Devices (367)	524,219	3.33%	64,209	33
Line Transformers (368)	347,390	3.00%	38,489	34
Services (369)	290,485	4.50%	30,457	35
Meters (370)	203,944	3.33%	16,374	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	268,982	5.00%	37,007	39
<b>Total Distribution Plant</b>	<b>2,686,801</b>		<b>291,747</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	153,808	2.50%	16,539	40
Office Furniture and Equipment (391)	39,053	6.67%	3,672	41
Computer Equipment (391.1)	141,068	14.29%	32,824	42
Transportation Equipment (392)	321,995	10.00%	37,758	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	44,858	6.67%	3,748	45
Laboratory Equipment (395)	21,526	5.00%	3,155	46
Power Operated Equipment (396)	41,591	20.00%	1,564	47
Communication Equipment (397)	31,438	6.67%	9,372	48
Miscellaneous Equipment (398)	1,638	8.33%	1,228	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>796,975</b>		<b>109,860</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,546,560</b>		<b>467,690</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,213</b>	
361					17,473	27
362	689				254,434	28
363					2,962	29
364	9,230	5,978	4,047	30	440,303	30
365	4,952	1,596	1,124	1,840	426,391	31
366	137		72		(40)	32
367	18,051	96	901		571,182	33
368	1,461				384,418	34
369	1,700	294			318,948	35
370	1,357				218,961	36
371					0	37
372					0	38
373	4,749	689	222		300,773	39
	<b>42,326</b>	<b>8,653</b>	<b>6,366</b>	<b>1,870</b>	<b>2,935,805</b>	
390					170,347	40
391	12,537				30,188	41
391.1					173,892	42
392	6,090			500	354,163	43
393					0	44
394	605				48,001	45
395					24,681	46
396					43,155	47
397	583				40,227	48
398					2,866	49
399					0	50
	<b>19,815</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>887,520</b>	
	<b>307,622</b>	<b>33,267</b>	<b>6,366</b>	<b>2,370</b>	<b>6,682,097</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>6,546,560</u></u>		<u><u>467,690</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>307,622</b>	<b>33,267</b>	<b>6,366</b>	<b>2,370</b>	<b>6,682,097</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	2.44	56.07	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		24.09	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		10.49	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm 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	11	3
<b>Total</b>	<b>11</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	281	8
<b>Total</b>	<b>281</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	28	12
<b>Total</b>	<b>36</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>317</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	17	Monday	01/25/1999	19:00	10,025	<b>1</b>
February	02	16	Thursday	02/11/1999	19:00	8,523	<b>2</b>
March	03	16	Monday	03/08/1999	19:00	9,007	<b>3</b>
April	04	15	Monday	04/05/1999	20:00	8,094	<b>4</b>
May	05	15	Tuesday	05/04/1999	18:00	8,363	<b>5</b>
June	06	19	Friday	06/25/1999	16:00	9,043	<b>6</b>
July	07	22	Friday	07/30/1999	16:00	12,068	<b>7</b>
August	08	20	Friday	08/27/1999	17:00	9,749	<b>8</b>
September	09	21	Thursday	09/02/1999	18:00	9,010	<b>9</b>
October	10	15	Monday	10/18/1999	20:00	8,600	<b>10</b>
November	11	17	Tuesday	11/30/1999	19:00	8,493	<b>11</b>
December	12	19	Monday	12/20/1999	19:00	9,731	<b>12</b>
<b>Total</b>	<b>212</b>					<b>110,706</b>	

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	2,101	3
Internal Combustion Turbine	2,141	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>4,242</b>	<b>7</b>
Purchases	106,464	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>110,706</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	105,696	18
Sales For Resale	2,143	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>107,839</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	2,867	27
<b>Total Energy Losses</b>	<b>2,867</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.5897%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>110,706</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL SERVICE	RG-1	4,147	35,541	1	
RESIDENTIAL SERVICE	RG-2	7	26	2	
<b>Total Sales for Residential Sales</b>		<b>4,154</b>	<b>35,567</b>		
<b>Commercial &amp; Industrial</b>					
GENERAL SERVICES	CG-1	483	13,137	3	
LARGE POWER SERVICE	CP-1	62	19,244	4	
LARGE POWER TIME OF DAY SERVICE	CP-2	8	16,273	5	
INDUSTRIAL TIME OF DAY SERVICE	CP-3	2	20,672	6	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>555</b>	<b>69,326</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING SERVICES	MS-1	14	665	7	
AREA LIGHTING SERVICES	MS-2		121	8	
PARKING LOT LIGHTS	MS-3	1	10	9	
PATHWAY LIGHTING	MS-4	3	7	10	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>18</b>	<b>803</b>		
<b>Sales for Resale</b>					
WPPI GENERATION OUPUT AGREEMENT	WR-1	1	2,143	11	
<b>Total Sales for Sales for Resale</b>		<b>1</b>	<b>2,143</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,728</b>	<b>107,839</b>		

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,327,598	64,223	<b>2,391,821</b>	<b>1</b>
		1,552	44	<b>1,596</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>2,329,150</b>	<b>64,267</b>	<b>2,393,417</b>	
		826,725	22,438	<b>849,163</b>	<b>3</b>
60,685		939,176	32,869	<b>972,045</b>	<b>4</b>
31,930	35,504	609,539	27,795	<b>637,334</b>	<b>5</b>
43,580	51,979	804,016	35,308	<b>839,324</b>	<b>6</b>
<b>136,195</b>	<b>87,483</b>	<b>3,179,456</b>	<b>118,410</b>	<b>3,297,866</b>	
		107,896	1,136	<b>109,032</b>	<b>7</b>
		17,140	206	<b>17,346</b>	<b>8</b>
		2,945	17	<b>2,962</b>	<b>9</b>
		5,193	12	<b>5,205</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>133,174</b>	<b>1,371</b>	<b>134,545</b>	
		703,332		<b>703,332</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>703,332</b>	<b>0</b>	<b>703,332</b>	
<b>136,195</b>	<b>87,483</b>	<b>6,345,112</b>	<b>184,048</b>	<b>6,529,160</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	211,095				6
Average load factor	<b>69.0879%</b>				7
Total Cost of Purchased Power	3,979,427				8
Average cost per kWh	<b>0.0374</b>				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,218	5,475			12
February	4,020	4,319			13
March	4,363	4,398			14
April	3,923	3,938			15
May	3,689	4,475			16
June	4,336	4,340			17
July	4,943	5,597			18
August	4,693	4,753			19
September	4,219	4,463			20
October	3,937	4,497			21
November	4,019	4,305			22
December	4,737	4,807			23
<b>Total kWh (000)</b>	<b>51,097</b>	<b>55,367</b>			24

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

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	4,242	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	21,585	7
Date and Hour of Such Maximum Demand	7/30/1999 16	8
<b>Load Factor</b>	<b>0.0224</b>	<b>9</b>
Maximum Net Generation in Any One Day	158,230	10
Date of Such Maximum	7/30/1999	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	20,024	13
Is Plant Owned or Leased?		14
Total Production Expenses	328,120	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>77</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	332	17
February	184	18
March	246	19
April	233	20
May	199	21
June	367	22
July	1,528	23
August	303	24
September	328	25
October	166	26
November	169	27
December	187	28
<b>Total kWh (000)</b>	<b>4,242</b>	<b>29</b>
Gas Consumed--Therms	210,485	30
Average Cost per Therm Burned (\$)	210,485.0000	31
Fuel Oil Consumed Barrels (42 gal.)	423	32
Average Cost per Barrel of Oil Burned (\$)	25.9200	33
Specific Gravity	28	34
Average BTU per Gallon	138,000	35
Lubricating Oil Consumed--Gallons	257	36
Average Cost per Gallon (\$)	4.3600	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	8331	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 (\$)	0.3222	54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,428	2,141	673		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		21,585			7
Date and Hour of Such Maximum Demand		7/30/1999 16			8
<b>Load Factor</b>		<b>0.0113</b>			9
Maximum Net Generation in Any One Day		158,230			10
Date of Such Maximum		07/30/1999			11
Number of Hours Generators Operated	8,633	736	8,455		12
Maximum Continuous or Dependable Capacity--kW		20,024			13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	32,943	279,653	15,524		15
<b>Cost per kWh of Net Generation (\$)</b>	<b>23.0693</b>	<b>130.6179</b>	<b>23.0669</b>		16
Monthly Net Generation --- kWh (000):					
January	130	146	56		17
February	124	0	60		18
March	141	40	65		19
April	138	30	65		20
May	136	0	63		21
June	123	186	58		22
July	122	1,344	62		23
August	118	125	60		24
September	93	188	47		25
October	97	28	41		26
November	102	23	44		27
December	104	31	52		28
<b>Total kWh (000)</b>	<b>1,428</b>	<b>2,141</b>	<b>673</b>		29
Gas Consumed--Therms		210,485			30
Average Cost per Therm Burned (\$)		0.2800			31
Fuel Oil Consumed Barrels (42 gal.)		423			32
Average Cost per Barrel of Oil Burned (\$)		25.9200			33
Specific Gravity		28			34
Average BTU per Gallon		138,000			35
Lubricating Oil Consumed--Gallons		257			36
Average Cost per Gallon (\$)		4.3600			37
kWh Net Generation per Gallon of Fuel Oil		14			38
kWh Net Generation per Gallon of Lubr. Oil		8			39
Does plant produce steam for heating or other purposes in addition to elec. generation?		N			40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)		0.3222			53
					54

### STEAM PRODUCTION PLANTS

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

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	1
NONE								1
<b>Total</b>							<u><u>0</u></u>	

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	7
Junction A	1	1929	Diesel	Nordberg	240	600	1
Junction B	1	1942	Diesel	Fairbanks Morse	257	750	2
Junction C	1	1948	Diesel	Fairbanks Morse	300	1,600	3
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	4
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	5
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	6
Junction G	1	1979	Diesel	General Motors	600	400	7

### STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1929	2,300	1	400	500	400	430	<b>1</b>	
1942	2,300	14	517	646	517	608	<b>2</b>	
1948	2,300	3	1,125	1,406	1,125	1,180	<b>3</b>	
1965	2,400	386	2,850	3,330	2,850	2,940	<b>4</b>	
1965	2,400	301	2,050	2,500	2,050	2,260	<b>5</b>	
1972	7,200	1,422	5,600	7,000	5,600	6,280	<b>6</b>	
1979	2,400	0	300	375	300	356	<b>7</b>	

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	2		
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1	
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2	
<b>Total</b>							<b>502</b>		

### HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
42	42	1,948	2,300		250	312	250	235	1
20	20	1,948	2,300		125	156	125	110	2
<b>Total</b>				<b>0</b>	<b>375</b>	<b>468</b>	<b>375</b>	<b>345</b>	

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Power Plan	Power Pln2	South Fork	UWRF		1
Voltage--High Side	69,000	69,000	69,000	12,470		2
Voltage--Low Side	12,470	4,160	12,470	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	28,000	7,500	20,000	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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
						22
Kwh Output						23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,806	1,118	67,426	1
Acquired during year	356	34	2,443	2
<b>Total</b>	<b>5,162</b>	<b>1,152</b>	<b>69,869</b>	<b>3</b>
Retired during year	32	2	40	4
Sales, transfers or adjustments increase (decrease)		3	252	5
<b>Number end of year</b>	<b>5,130</b>	<b>1,153</b>	<b>70,081</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,723	1,017	49,136	8
In utility's use	28	23	8,650	9
Inactive transformers on system		1	5,000	10
Locked meters on customers' premises				11
In stock	379	112	7,295	12
<b>Total end of year</b>	<b>5,130</b>	<b>1,153</b>	<b>70,081</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	359	264,421	1
Sodium Vapor	150	292	215,073	2
Sodium Vapor	250	67	49,349	3
Sodium Vapor	400	4	2,946	4
<b>Total</b>		<b>722</b>	<b>531,789</b>	
<b>Ornamental</b>				
Sodium Vapor	100	40	29,462	5
Sodium Vapor	250	141	103,853	6
<b>Total</b>		<b>181</b>	<b>133,315</b>	
<b>Other</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account 547, decreased due to less generation.  
Account 548, decreased due to less generation  
Account 544, increased due to repair of shaft & sleeve on hydro #2 & upgrade of circuit to power plant  
Account 552, increased due to more labor cost charged to building structure for maintenance of building.  
Account 553, decreased due to less engine maintenance  
Account 554, increased due to repairs on station system, electrical system, electric chain hoist and disposal of 300 kva pcb transformer  
Account 555, increased due to increased cost of purchased power from increased usage of energy and demand charges  
Account 580, increased due to more staff labor cost  
Account 583, increased due to cost of replacing signs on distribution equipment  
Account 596, decreased due to in 1998 we painted a number of our street light poles  
Account 903, increased due to additional staff and extra labor related to the installation of our new utility billing program  
Account 926, decreased due to new health insurance provider in October 1998.  
Account 930, increased due to additional staff time & promotional cost of our 100th anniversary of public power.

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

Electric Utility Plant in Service (page E-06)  
Underground Conductors and Devices (367), Additions, Value 173,589 - Primary extension for three new subdivisions and the relocation of East Division Street primary due to the City of River Falls widening the street to River Falls Area Hospital and the by-pass entrance and exit.

Structures and Improvements (341), Additions, Value 524,921 - The River Falls Municipal Utility acquired two used diesel engines for our Municipal Power Plant. The \$524,921 is the cost of the addition to the north end of the plant to house our new #9 engine. The building addition was completed in 1999, however, the engine installation was not complete.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Accumulated Provision for Depreciation - Electric (page E-08)

Underground Conduit (357), value (33) - The beginning balance was (\$35).

Accruals for the year was only \$2, so balance at year end was (\$33).

Underground Conduit (366), value (40) - The first of year balance was \$5.

Accruals of \$20, minus retirement units of \$137, plus salvage of \$72 leaves a balance of (\$40).

Generators (344), value 113,921 - The listing of edit checks shows account E344 with an ending balance of \$113,921. This edit is incorrect as the \$2,698 cost of removal is being added by the program, rather than subtracted. The ending balance per schedule Accumulated Provisions for Depreciation - Electric is \$108,525. The difference between \$108,525 and Plant in Service of \$106,220 will be replaced with future accruals to this account.

Miscellaneous Power Plant Equipment (346), value (1,764) - This account had a beginning balance of \$13,856, accruals during the year of \$1180, retired during the year of \$16,800, leaving a balance of (\$1,764). Future accruals will replace the negative balance.

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