



3013 (02-09-04)

ANNUAL REPORT

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1999

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

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

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

SIGNATURE PAGE

I JEAN MICKELSON of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 04/28/2000
(Date)

OFFICE MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

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

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

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN A MICKELSON

Title: OFFICE MANAGER

Office Address:

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

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address: jmickelson@wppisys.org

Utility employee in charge of correspondence concerning this report:

Name: WILLIAM R ARNDT

Title: TREASURER

Office Address:

101 SOUTH SECOND STREET
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5514

Fax Number: (715) 284 - 1777

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/16/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: EARL R PETERSON

Title: SECRETARY

Office Address:

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

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address:

Name: LOREN R RADCLIFFE

Title: ADMINISTRATOR

Office Address:

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

Telephone: (715) 284 - 9463

Fax Number: (715) 284 - 2232

E-mail Address: lrادcliffe@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROBERT NESBITT

Title: PRESIDENT

Office Address:

119 NORTH WATER STREET

BLACK RIVER FALLS, WI 54615-1398

Telephone: (715) 284 - 9463

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

Names of members of utility commission/committee:

MR DONN HOLDER

MR DAN MCKEETH

MR ROBERT NESBITT

MR ERNEST NICHOLAS

MR EARL R PETERSON

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,667,649	3,543,925	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,901,403	2,811,643	2
Depreciation Expense (403)	252,489	237,479	3
Amortization Expense (404-407)	0	3,637	4
Taxes (408)	229,096	228,628	5
Total Operating Expenses	3,382,988	3,281,387	
Net Operating Income	284,661	262,538	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	284,661	262,538	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	966	3,044	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	86,766	76,027	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	87,732	79,071	
Total Income	372,393	341,609	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	546	13
Total Miscellaneous Income Deductions	0	546	
Income Before Interest Charges	372,393	341,063	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	49,006	50,149	14
Amortization of Debt Discount and Expense (428)	1,319	1,319	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	10,028	265	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	60,353	51,733	
Net Income	312,040	289,330	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,885,965	4,600,874	20
Balance Transferred from Income (433)	312,040	289,330	21
Miscellaneous Credits to Surplus (434)	1,338	0	22
Miscellaneous Debits to Surplus--Debit (435)	774	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,239	4,239	25
Total Unappropriated Earned Surplus End of Year (216)	5,194,330	4,885,965	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	86,766	5
Total (Acct. 419):	86,766	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR CHEMICAL INV ADJUSTMENT	1,338	9
Total (Acct. 434):	1,338	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR MATERIALS INV ADJUSTMENT	774	10
Total (Acct. 435)--Debit:	774	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
\	4,239	12
Total (Acct. 439)--Debit:	4,239	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	2,979			2,979	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	1,555			1,555	3
Materials	0	0			0	4
Taxes	0	92			92	5
Other (list by major classes):						
EQUIPMENT		313			313	6
INSURANCE		53			53	7
Total costs and expenses	0	2,013	0	0	2,013	
Net income (or loss)	0	966	0	0	966	

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	572,005	3,095,644	0	0	3,667,649	1
Less: interdepartmental sales	99	8,396	0	0	8,495	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	16	212			228	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	571,890	3,087,036	0	0	3,658,926	

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	104,169	138	104,307	1
Electric operating expenses	327,448	6,312	333,760	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,530	82	1,612	6
Other nonutility expenses			0	7
Water utility plant accounts	796	2	798	8
Electric utility plant accounts	41,592	2,319	43,911	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	11,232	675	11,907	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	9,528	(9,528)	0	18
All other accounts			0	19
Total Payroll	496,295	0	496,295	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,121,492	10,690,777	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,881,110	3,717,252	2
Net Utility Plant	7,240,382	6,973,525	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,240,382	6,973,525	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	150,765	152,121	9
Total Other Property and Investments	150,765	152,121	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	708,661	441,410	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	1,112,516	1,058,317	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	431,052	398,853	15
Other Accounts Receivable (143)	49,659	25,157	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	20,570	120,818	18
Materials and Supplies (151-163)	170,576	186,106	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,493,034	2,230,661	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,103	24,422	24
Other Deferred Debits (182-186)	52,296	64,754	25
Total Deferred Debits	75,399	89,176	
Total Assets and Other Debits	9,959,580	9,445,483	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	604,772	604,772	26
Appropriated Earned Surplus (215)	42,383	42,383	27
Unappropriated Earned Surplus (216)	5,194,330	4,885,965	28
Total Proprietary Capital	5,841,485	5,533,120	
LONG-TERM DEBT			
Bonds (221-222)	830,000	855,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	830,000	855,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	254,278	219,083	33
Payables to Municipality (233)	33,152	15,487	34
Customer Deposits (235)	3,565	4,966	35
Taxes Accrued (236)	177,176	181,395	36
Interest Accrued (237)	4,884	5,143	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	17,100	16,302	41
Total Current and Accrued Liabilities	490,155	442,376	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,797,940	2,614,987	49
Total Liabilities and Other Credits	9,959,580	9,445,483	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,841,497	0	0	6,261,698	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	9,046				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	767			8,484	7
Total Utility Plant	4,851,310	0	0	6,270,182	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	874,407	0	0	3,006,703	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
Total Accumulated Provision	874,407	0	0	3,006,703	
Net Utility Plant	3,976,903	0	0	3,263,479	

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)	
Balance first of year	797,058	2,920,194			3,717,252	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	85,371	167,118			252,489	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,080				3,080	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARANCE	1,794	13,351			15,145	9
Salvage	0	27,819			27,819	10
Other credits (specify):						11
					0	12
Total credits	90,245	208,288	0	0	298,533	13
Debits during year						14
Book cost of plant retired	11,979	106,753			118,732	15
Cost of removal	916	15,027			15,943	16
Other debits (specify):						17
					0	18
Total debits	12,895	121,780	0	0	134,675	19
Balance End of Year	874,408	3,006,702	0	0	3,881,110	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)			151,702		151,702	3
Total Electric Utility					151,702	0

Account	Total End of Year	Amount Prior Year
Electric utility total	151,702	168,281
Water utility (154)	18,874	17,825
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	170,576	186,106

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER UTILITY REVENUE BONDS	1,319	431	23,103	1
Total			<u><u>23,103</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	06/16/1997	12/01/2017	6.00%	830,000	1
Total Bonds (Account 221):				830,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				830,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	181,395	1
Accruals:		
Charged water department expense	85,985	2
Charged electric department expense	142,077	3
Charged sewer department expense	1,036	4
Other (explain):		
NONE		5
Total Accruals and other credits	229,098	
Taxes paid during year:		
County, state and local taxes	194,519	6
Social Security taxes	34,142	7
PSC Remainder Assessment	4,656	8
Other (explain):		
NONE		9
Total payments and other debits	233,317	
Balance end of year	177,176	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER UTILITY REVENUE BONDS	4,178	49,006	49,063	4,121	1
Subtotal	4,178	49,006	49,063	4,121	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	965	142	344	763	4
CO-OP CREDIT UNION		9,886	9,886	0	5
Subtotal	965	10,028	10,230	763	
Total	5,143	59,034	59,293	4,884	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,977,548	637,439	0	0	0	2,614,987	1
Add credits during year:							
For Services	1,575	1,722				3,297	2
For Mains						0	3
Other (specify):							
WPPI (COMPUTER SOFTWARE)	17,960	31,263				49,223	4
PRIMARY EXTENTIONS		16,075				16,075	5
ST OF WI HWY 54 E STREET LIGHTING		114,358				114,358	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	1,997,083	800,857	0	0	0	2,797,940	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOILER INSURANCE WATER & ELECTRIC	63,748	3
CABLE TV SECURITY ELECTRIC	1,000	4
BOND REQUIREMENT WATER	78,100	5
WATER LOAN	7,917	6
Total (Acct. 125):	150,765	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	106,753	12
Electric	324,299	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	431,052	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	441	17
Other (specify):		
INTEREST RECEIVABLE	2,476	18
POLE CONTACTS	15,035	19
CABLE TV FRANCHISE FEE	6,529	20
D & S MANUFACTURING	25,150	21
MISCELLENOUS	28	22
Total (Acct. 143):	49,659	
Receivables from Municipality (145):		
CITY OF BLACK RIVER FALLS	8,827	23
TOWNSHIPS OF ALBION & BROCKWAY	1,542	24
SEWER DEPT TO WATER UTILITY	10,201	25
Total (Acct. 145):	20,570	
Prepayments (165):		
NONE		26
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
03/07/1997	52,296	27
Total (Acct. 182):	52,296	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		31
Total (Acct. 186):	0	
Payables to Municipality (233):		
CITY OF BLACK RIVER FALLS	33,152	32
Total (Acct. 233):	33,152	

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/>	
Other Deferred Credits (253):	
NONE	33
Total (Acct. 253):	0
<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)	
Add Average:						
Utility Plant in Service	4,818,672	6,064,293	0	0	10,882,965	1
Materials and Supplies	18,349	159,991	0	0	178,340	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	835,733	2,963,448	0	0	3,799,181	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,987,315	719,148	0	0	2,706,463	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,013,973	2,541,688	0	0	4,555,661	
Net Operating Income	138,116	146,545	0	0	284,661	8
Net Operating Income as a percent of Average Net Rate Base						
	6.86%	5.77%	N/A	N/A	6.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	604,772	1
Appropriated Earned Surplus	42,383	2
Unappropriated Earned Surplus	5,040,147	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,687,302	
Net Income		
Net Income	312,040	5
Percent Return on Proprietary Capital	5.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

We went from a reporting Level of C to an AB. Our computer system had to be switched because of Y2K.

We had 3 accounts that had a CT metering mix up. We had to refund one account and back bill the other two. We are still in disbute collecting one of the accounts. That make some changes in revenues becasue I placed them in the appropriate revenue accounts.

All employee received a 5% raise in wages for 1999.

The Electric Utility purchsed a new digger derrik truck.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

On Notes Payable Acct 231 Page F-17 we paid a customer interest on overbilling their account. The CT metering had been changed and not reported to office.

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

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

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

1999 Analytical Review DWCCA-550-ELE

Dear Mr. Arndt:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We have no questions, only the following comments.

During our review, we noted \$594 reported in Account 474, Other Water Revenues described as "insurance refund." If this insurance refund was for damaged plant retired, the amount is salvage and is more appropriately reported in Account 111, Accum. Prov. for Depreciation and you should adjust your books accordingly in 2000. If this refund was for damaged plant repaired, the amount should have been credited to the expense account originally charged. No adjustment would be necessary, but that procedure should be followed in the future.

Thank you for your efforts in preparing your 1999 annual report. We are closing the review of your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\550.doc

cc: Mr. Robert Nesbitt, President

Received reply 8/3/00. Plant was retired, will correct salvage in 2000.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	567,341	1
Total Sales of Water	567,341	
Other Operating Revenues		
Forfeited Discounts (470)	1,369	2
Miscellaneous Service Revenues (471)	6	3
Rents from Water Property (472)	25	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,264	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,664	
Total Operating Revenues	572,005	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	8,358	8
Pumping Expenses (620-633)	68,677	9
Water Treatment Expenses (640-652)	48,638	10
Transmission and Distribution Expenses (660-678)	39,688	11
Customer Accounts Expenses (901-905)	29,309	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	66,828	14
Total Operation and Maintenance Expenses	261,498	
Other Operating Expenses		
Depreciation Expense (403)	85,371	15
Amortization Expense (404-407)		16
Taxes (408)	87,020	17
Total Other Operating Expenses	172,391	
Total Operating Expenses	433,889	
NET OPERATING INCOME	138,116	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,163	54,284	188,714	4
Commercial	220	51,010	127,629	5
Industrial	16	30,949	54,826	6
Total Metered Sales to General Customers (461)	1,399	136,243	371,169	
Private Fire Protection Service (462)	22		12,236	7
Public Fire Protection Service (463)	1		138,717	8
Other Sales to Public Authorities (464)	44	18,838	45,120	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	19	99	12
Total Sales of Water	1,467	155,100	567,341	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	138,717	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	138,717	
Forfeited Discounts (470):		
Customer late payment charges	1,369	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,369	
Miscellaneous Service Revenues (471):		
CREDITS CHARGED OFF	6	7
Total Miscellaneous Service Revenues (471)	6	
Rents from Water Property (472):		
CHARTER COMMUNICATIONS	25	8
Total Rents from Water Property (472)	25	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,670	10
Other (specify):		
INSURANCE REFUND	594	11
Total Other Water Revenues (474)	3,264	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
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)	8,358	13
Total Source of Supply Expenses	8,358	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	16,342	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	18,269	17
Pumping Labor and Expenses (624)	4,465	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	29,601	25
Total Pumping Expenses	68,677	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	26,535	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	21,167	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	936	33
Total Water Treatment Expenses	48,638	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	21,408	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	10,130	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	3,877	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,825	46
Maintenance of Meters (676)	247	47
Maintenance of Hydrants (677)	2,201	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	39,688	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	2,926	51
Customer Records and Collection Expenses (903)	26,367	52
Uncollectible Accounts (904)	16	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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	29,309	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,705	56
Office Supplies and Expenses (921)	4,866	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,074	59
Property Insurance (924)	1,102	60
Injuries and Damages (925)	3,892	61
Employee Pensions and Benefits (926)	29,833	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,076	65
Rents (931)		66
Maintenance of General Plant (932)	3,280	67
Total Administrative and General Expenses	66,828	
 Total Operation and Maintenance Expenses	 261,498	

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		80,997	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,279	2
Net property tax equivalent		79,718	
Social Security		6,532	3
PSC Remainder Assessment		770	4
Other (specify): NONE			5
Total tax expense		87,020	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213000				3
County tax rate	mills		8.613000				4
Local tax rate	mills		8.471000				5
School tax rate	mills		9.184000				6
Voc. school tax rate	mills		2.291000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.772000				10
Less: state credit	mills		1.696000				11
Net tax rate	mills		27.076000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.471000				14
Combined School Tax Rate	mills		11.475000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.946000				17
Total Tax Rate	mills		28.772000				18
Ratio of Local and School Tax to Total	dec.		0.693243				19
Total tax net of state credit	mills		27.076000				20
Net Local and School Tax Rate	mills		18.770259				21
Utility Plant, Jan. 1	\$	4,805,512	4,805,512				22
Materials & Supplies	\$	17,825	17,825				23
Subtotal	\$	4,823,337	4,823,337				24
Less: Plant Outside Limits	\$	243,946	243,946				25
Taxable Assets	\$	4,579,391	4,579,391				26
Assessment Ratio	dec.		0.942300				27
Assessed Value	\$	4,315,160	4,315,160				28
Net Local & School Rate	mills		18.770259				29
Tax Equiv. Computed for Current Year	\$	80,997	80,997				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	80,997					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	525,575		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	549,481	0	
PUMPING PLANT			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	520,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,300		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	109,507		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	767,268	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	37,067		23
Total Water Treatment Plant	37,067	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			525,575	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,906	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	549,481	
PUMPING PLANT				
Land and Land Rights (320)			87,910	12
Structures and Improvements (321)			520,551	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,300	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			109,507	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	767,268	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			37,067	23
Total Water Treatment Plant	0	0	37,067	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			341	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	298,350		26
Transmission and Distribution Mains (343)	2,202,527	15,242	27
Fire Mains (344)	0		28
Services (345)	442,607	2,953	29
Meters (346)	118,473	9,498	30
Hydrants (348)	231,897	6,005	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,294,195	33,698	
GENERAL PLANT			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	2,014		35
Computer Equipment (391.1)	9,911	23,520	36
Transportation Equipment (392)	17,082		37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	22,165	410	39
Laboratory Equipment (395)	5,101		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,070		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	147,837	23,930	
Total utility plant in service directly assignable	4,795,848	57,628	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,795,848	57,628	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			298,350 26
Transmission and Distribution Mains (343)	201		2,217,568 27
Fire Mains (344)			0 28
Services (345)	54		445,506 29
Meters (346)	1,530		126,441 30
Hydrants (348)	283		237,619 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,068	0	3,325,825
GENERAL PLANT			
Land and Land Rights (389)			2,802 33
Structures and Improvements (390)			86,671 34
Office Furniture and Equipment (391)			2,014 35
Computer Equipment (391.1)	9,911		23,520 36
Transportation Equipment (392)			17,082 37
Stores Equipment (393)			21 38
Tools, Shop and Garage Equipment (394)			22,575 39
Laboratory Equipment (395)			5,101 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,070 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	9,911	0	161,856
Total utility plant in service directly assignable	11,979	0	4,841,497
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,979	0	4,841,497

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	40,824	2.94%	15,452	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	989	1.77%	423	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	41,813		15,875	
PUMPING PLANT				
Structures and Improvements (321)	76,332	2.44%	12,702	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	5,179	4.42%	2,179	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	13,740	4.42%	4,840	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	95,251		19,721	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	5,824	5.00%	1,853	17
Total Water Treatment Plant	5,824		1,853	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	142,554	1.87%	5,579	19
Transmission and Distribution Mains (343)	309,392	0.93%	20,608	20
Fire Mains (344)				21
Services (345)	88,664	2.09%	9,293	22
Meters (346)	52,016	5.03%	6,160	23
Hydrants (348)	28,639	1.59%	3,747	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	621,265		45,387	

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					56,276	4
315					0	5
316					1,412	6
317					0	7
	0	0	0	0	57,688	
321					89,034	8
322					0	9
323					7,358	10
324					0	11
325					18,580	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	114,972	
331					0	16
332					7,677	17
	0	0	0	0	7,677	
341					0	18
342					148,133	19
343	201	350			329,449	20
344					0	21
345	54	566			97,337	22
346	1,530				56,646	23
348	283				32,103	24
349					0	25
	2,068	916	0	0	663,668	

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)	
GENERAL PLANT				
Structures and Improvements (390)	5,097	2.25%	1,950	26
Office Furniture and Equipment (391)	2,014	5.83%		27
Computer Equipment (391.1)	9,911	26.67%	2,063	28
Transportation Equipment (392)	6,918	10.50%	1,794	29
Stores Equipment (393)	21	5.83%		30
Tools, Shop and Garage Equipment (394)	7,874	5.83%	1,304	31
Laboratory Equipment (395)	1,746	5.83%	297	32
Power Operated Equipment (396)				33
Communication Equipment (397)	(676)	9.17%		34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	32,905		7,408	
Total accum. prov. directly assignable	797,058		90,244	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 797,058		 90,244	

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)	
390					7,047	26
391					2,014	27
391.1	9,911				2,063	28
392					8,712	29
393					21	30
394					9,178	31
395					2,043	32
396					0	33
397					(676)	34
397.1					0	35
398					0	36
399					0	37
	9,911	0	0	0	30,402	
	11,979	916	0	0	874,407	
					0	38
	11,979	916	0	0	874,407	

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			18,615	18,615	1
February			16,571	16,571	2
March			18,449	18,449	3
April			17,375	17,375	4
May			20,188	20,188	5
June			21,694	21,694	6
July			21,875	21,875	7
August			19,765	19,765	8
September			18,045	18,045	9
October			17,676	17,676	10
November			16,169	16,169	11
December			16,050	16,050	12
Total for year	0	0	222,472	222,472	
Less: Measured or estimated water used in main flushing and water treatment during year				11,097	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				211,375	16
Less: Water sold				155,100	17
Losses and unaccounted for				56,275	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Meter Error Recalibration of Well House Meter					
Maximum gallons pumped by all methods in any one day during reporting year				879	21
Date of maximum: 8/18/1999					22
Cause of maximum:					23
Flushing hydrants because of colored water complaints.					
Minimum gallons pumped by all methods in any one day during reporting year				364	24
Date of minimum: 6/30/1999					25
Total KWH used for pumping for the year				273,420	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	5,280	0	0	0	5,280	1
M	D	1.000	1,506	0	0	0	1,506	2
M	D	1.500	6,126	0	158	0	5,968	3
M	D	2.000	14,140	45	12	0	14,173	4
M	D	4.000	6,574	0	0	0	6,574	5
P	D	4.000	300	0	0	0	300	6
M	D	6.000	60,269	403	0	0	60,672	7
P	D	6.000	2,990	0	0	0	2,990	8
M	D	8.000	30,759	0	0	0	30,759	9
M	S	8.000	922	0	0	0	922	10
M	D	10.000	8,444	0	0	0	8,444	11
M	D	12.000	14,721	0	0	0	14,721	12
M	S	12.000	0	0	0	0	0	13
M	T	12.000	1,464	0	0	0	1,464	14
Total Within Municipality			153,495	448	170	0	153,773	
M	D	12.000	5,530	0	0	0	5,530	15
M	S	12.000	0	0	0	0	0	16
Total Outside of Municipality			5,530	0	0	0	5,530	
Total Utility			159,025	448	170	0	159,303	

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	891	0	0	0	891		1
M	1.000	468	3	3	0	468		2
M	1.250	9	0	0	0	9		3
P	1.500	2	0	0	0	2		4
M	1.500	67	0	0	0	67		5
M	2.000	38	0	0	0	38		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
M	4.000	8	0	0	0	8		9
P	4.000	1	0	0	0	1		10
M	6.000	5	0	0	0	5		11
M	8.000	4	0	0	0	4		12
M	10.000	1	0	0	0	1		13
Total Utility		1,499	3	3	0	1,499	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,371	42	31	0	1,382	137	1
0.750	51	6	1	0	56	3	2
1.000	51	11	1	0	61	7	3
1.250	6	0	1	0	5	0	4
1.500	25	6	0	0	31	4	5
2.000	17	4	1	0	20	2	6
3.000	8	1	0	0	9	7	7
4.000	8	0	0	0	8	7	8
Total:	1,537	70	35	0	1,572	167	

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	1,160	135	6	14	1	66	1,382	1
0.750	35	10	2	3	0	6	56	2
1.000	10	26	4	8	0	13	61	3
1.250	0	4	0	1	0	0	5	4
1.500	2	16	1	5	0	7	31	5
2.000	1	8	0	6	1	4	20	6
3.000	0	1	3	4	0	1	9	7
4.000	0	2	0	6	0	0	8	8
Total:	1,208	202	16	47	2	97	1,572	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	204	3	1		206	2
Total Fire Hydrants	212	3	1	0	214	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	214
Number of distribution system valves end of year:	492
Number of distribution valves operated during year:	251

WATER OPERATING SECTION FOOTNOTES

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

We need to check this out for next year. We must have retired something and over depreciated the value.

Water Mains (Page W-17)

The Utility replaced main and some services on Golf Road Project due to storm sewer put in by City. The Water Utility financed this project.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,048,865	1
Total Sales of Electricity	3,048,865	
Other Operating Revenues		
Forfeited Discounts (450)	6,220	2
Miscellaneous Service Revenues (451)	450	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	14,304	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	25,805	7
Total Other Operating Revenues	46,779	
Total Operating Revenues	3,095,644	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	2,259,173	8
Transmission Expenses (560-573)	3,386	9
Distribution Expenses (580-598)	130,466	10
Customer Accounts Expenses (901-905)	76,635	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	170,245	13
Total Operation and Maintenance Expenses	2,639,905	
Other Expenses		
Depreciation Expense (403)	167,118	14
Amortization Expense (404-407)	0	15
Taxes (408)	142,076	16
Total Other Expenses	309,194	
Total Operating Expenses	2,949,099	
NET OPERATING INCOME	146,545	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,220	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,220	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGES	450	3
Total Miscellaneous Service Revenues (451)	450	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	14,304	5
Total Rent from Electric Property (454)	14,304	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CABLE TV FRANCHISE FEE	26,234	7
CABLE TV MEETING COSTS	(492)	8
MISC REVENUES	63	9
Total Other Electric Revenues (456)	25,805	

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)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
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
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	81,465	14
Water for Power (536)		15
Hydraulic Expenses (537)	534	16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)	9,436	24
Total Hydraulic Power Generation Expenses	91,435	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		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)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	2,167,558	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	180	36
Total Other Power Supply Expenses	2,167,738	
Total Power Production Expenses	2,259,173	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	1,002	37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)	2,384	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	3,386	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	25,810	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)		52
Overhead Line Expenses (583)	15,576	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	3,716	55
Meter Expenses (586)	28,400	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	170	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	44	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	51,017	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	990	65
Maintenance of Street Lighting and Signal Systems (596)	973	66
Maintenance of Meters (597)	3,770	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	130,466	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	21,962	70
Customer Records and Collection Expenses (903)	54,461	71
Uncollectible Accounts (904)	212	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	76,635	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	35,931	78
Office Supplies and Expenses (921)	7,997	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	4,504	81
Property Insurance (924)	1,484	82
Injuries and Damages (925)	10,157	83
Employee Pensions and Benefits (926)	91,048	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	11,102	87
Rents (931)		88
Maintenance of General Plant (932)	8,022	89
Total Administrative and General Expenses	170,245	
 Total Operation and Maintenance Expenses	 2,639,905	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		97,064	1
Social Security		28,002	2
Wisconsin Gross Receipts Tax		13,123	3
PSC Remainder Assessment		3,887	4
Other (specify): NONE			5
Total tax expense		142,076	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213000				3
County tax rate	mills		8.613000				4
Local tax rate	mills		8.471000				5
School tax rate	mills		9.184000				6
Voc. school tax rate	mills		2.291000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.772000				10
Less: state credit	mills		1.696000				11
Net tax rate	mills		27.076000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.471000				14
Combined School Tax Rate	mills		11.475000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.946000				17
Total Tax Rate	mills		28.772000				18
Ratio of Local and School Tax to Total	dec.		0.693243				19
Total tax net of state credit	mills		27.076000				20
Net Local and School Tax Rate	mills		18.770259				21
Utility Plant, Jan. 1	\$	5,885,266	5,885,266				22
Materials & Supplies	\$	168,281	168,281				23
Subtotal	\$	6,053,547	6,053,547				24
Less: Plant Outside Limits	\$	619,779	619,779				25
Taxable Assets	\$	5,433,768	5,433,768				26
Assessment Ratio	dec.		0.942300				27
Assessed Value	\$	5,120,240	5,120,240				28
Net Local & School Rate	mills		18.770259				29
Tax Equiv. Computed for Current Year	\$	96,108	96,108				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	97,064					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	152,752	23,682	3
Total Intangible Plant	152,752	23,682	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	53,894		12
Reservoirs, Dams and Waterways (332)	392,685		13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	642,244		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	1,407,914	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	551,705	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	3,572		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			176,434	3
Total Intangible Plant	0	0	176,434	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			53,894	12
Reservoirs, Dams and Waterways (332)			392,685	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)			642,244	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	1,407,914	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			145,226	19
Fuel Holders, Producers and Accessories (342)			3,522	20
Prime Movers (343)			310,617	21
Generators (344)			51,162	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	551,705	
TRANSMISSION PLANT				
Land and Land Rights (350)			3,572	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	111,699		28
Poles and Fixtures (355)	89,427		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	204,698	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,500		34
Structures and Improvements (361)	0		35
Station Equipment (362)	500,825		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	502,347	94,823	38
Overhead Conductors and Devices (365)	602,624	30,306	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	355,698	86,413	41
Line Transformers (368)	523,181	23,069	42
Services (369)	278,372	16,163	43
Meters (370)	170,136	20,795	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	99,637	28,266	47
Total Distribution Plant	3,034,320	299,835	
GENERAL PLANT			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	188,551		49
Office Furniture and Equipment (391)	23,826		50
Computer Equipment (391.1)	22,224	43,233	51
Transportation Equipment (392)	187,633	131,959	52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	27,282	2,853	54
Laboratory Equipment (395)	25,085		55
Power Operated Equipment (396)	17,570		56
Communication Equipment (397)	7,575		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			111,699 28
Poles and Fixtures (355)			89,427 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	204,698
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,500 34
Structures and Improvements (361)			0 35
Station Equipment (362)			500,825 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,132		591,038 38
Overhead Conductors and Devices (365)	5,177		627,753 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	938		441,173 41
Line Transformers (368)	2,433		543,817 42
Services (369)	2,000		292,535 43
Meters (370)	3,034		187,897 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,784		126,119 47
Total Distribution Plant	21,498	0	3,312,657
GENERAL PLANT			
Land and Land Rights (389)			12,222 48
Structures and Improvements (390)			188,551 49
Office Furniture and Equipment (391)			23,826 50
Computer Equipment (391.1)	20,151		45,306 51
Transportation Equipment (392)	58,700		260,892 52
Stores Equipment (393)			3,532 53
Tools, Shop and Garage Equipment (394)	6,404		23,731 54
Laboratory Equipment (395)			25,085 55
Power Operated Equipment (396)			17,570 56
Communication Equipment (397)			7,575 57

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)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	515,500	178,045
Total utility plant in service directly assignable	5,866,889	501,562
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	5,866,889	501,562

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	85,255	0	608,290
Total utility plant in service directly assignable	106,753	0	6,261,698
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	106,753	0	6,261,698

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)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)	5,871	2.86%	4,707	6
Total Steam Production Plant	5,871		4,707	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	53,894	2.10%	8,246	7
Reservoirs, Dams and Waterways (332)	178,192	2.10%	6,260	8
Water Wheels, Turbines and Generators (333)	47,335	2.10%		9
Accessory Electric Equipment (334)	299,188	3.50%	22,479	10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	578,609		36,985	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	3,522	3.50%		14
Prime Movers (343)	310,617	3.50%		15
Generators (344)	51,161	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)				18
Total Other Production Plant	551,704		0	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)				20
Towers and Fixtures (354)				21
Poles and Fixtures (355)	74,244	3.30%	3,686	22
Overhead Conductors and Devices (356)	74,372	3.00%	2,683	23
Underground Conduit (357)				24
Underground Conductors and Devices (358)				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					10,578	6
	0	0	0	0	10,578	
331					62,140	7
332					184,452	8
333					47,335	9
334					321,667	10
335					0	11
336					0	12
	0	0	0	0	615,594	
341					145,226	13
342					3,522	14
343					310,617	15
344					51,161	16
345					41,178	17
346					0	18
	0	0	0	0	551,704	
352					0	19
353					0	20
354					0	21
355					77,930	22
356					77,055	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	148,616		6,369	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)	325,248	3.10%	15,526	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	219,653	3.90%	21,321	30
Overhead Conductors and Devices (365)	242,215	3.20%	19,686	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)	75,301	3.30%	13,148	33
Line Transformers (368)	285,523	3.20%	17,072	34
Services (369)	99,594	4.40%	12,560	35
Meters (370)	67,560	3.60%	6,445	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	2,480	4.10%	4,628	39
Total Distribution Plant	1,317,574		110,386	
GENERAL PLANT				
Structures and Improvements (390)	127,182	2.50%	4,714	40
Office Furniture and Equipment (391)	3,776	5.40%	1,287	41
Computer Equipment (391.1)	22,224	14.30%		42
Transportation Equipment (392)	118,063	11.00%	13,351	43
Stores Equipment (393)	3,532	4.00%	141	44
Tools, Shop and Garage Equipment (394)	21,843	5.00%	1,276	45
Laboratory Equipment (395)	5,853	5.00%	1,254	46
Power Operated Equipment (396)	17,570	15.00%		47
Communication Equipment (397)	(2,223)	6.70%		48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	317,820		22,023	
Total accum. prov. directly assignable	2,920,194		180,470	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	154,985	
361					0	27
362					340,774	28
363					0	29
364	6,132	9,545	2,484		227,781	30
365	5,177	3,880	2,321		255,165	31
366					0	32
367	938	355	93		87,249	33
368	2,433				300,162	34
369	2,000	655	314		109,813	35
370	3,034				70,971	36
371					0	37
372					0	38
373	1,784	592	107		4,839	39
	21,498	15,027	5,319	0	1,396,754	
390					131,896	40
391					5,063	41
391.1	20,151				2,073	42
392	58,700		22,500		95,214	43
393					3,673	44
394	6,404				16,715	45
395					7,107	46
396					17,570	47
397					(2,223)	48
398					0	49
399					0	50
	85,255	0	22,500	0	277,088	
	106,753	15,027	27,819	0	3,006,703	

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			51
Total accum. prov. for depreciation	<u><u>2,920,194</u></u>		<u><u>180,470</u></u>

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)
					0 51
	106,753	15,027	27,819	0	3,006,703

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	1.18	51.55	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.02	10.96	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		4.51	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	2	7
Nonfarm	83	8
Total	85	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	24	12
Total	24	13
Total customers on rural lines at end of year	109	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,848	Thursday	01/07/1999	08:00	5,945	1
February	02	9,416	Friday	02/05/1999	08:00	4,886	2
March	03	9,242	Monday	03/08/1999	09:00	5,138	3
April	04	7,805	Wednesday	04/07/1999	08:00	4,510	4
May	05	7,644	Wednesday	05/19/1999	11:00	4,569	5
June	06	10,354	Tuesday	06/22/1999	15:00	4,944	6
July	07	11,527	Friday	07/30/1999	14:00	5,806	7
August	08	9,452	Friday	08/27/1999	14:00	5,106	8
September	09	10,512	Friday	09/03/1999	15:00	4,605	9
October	10	8,492	Monday	10/18/1999	09:00	4,702	10
November	11	9,196	Tuesday	11/30/1999	08:00	4,807	11
December	12	10,978	Tuesday	12/21/1999	08:00	5,645	12
Total		115,466				60,663	

System Name BLACK RIVER FALLS MUN ELEC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,906	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	3,906	7
Purchases	56,766	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	60,672	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	57,792	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	57,792	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,880	27
Total Energy Losses	2,880	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.7468%	29
Total Disposition of Energy	60,672	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RURAL - RESIDENTIAL	FG-1	85	1,104	1	
URBAN - RESIDENTIAL	FG-1	2,045	17,841	2	
Total Sales for Residential Sales		2,130	18,945		
Commercial & Industrial					
COMMERICAL	CG-1	473	15,488	3	
LARGE POWER	CP-1	19	7,211	4	
LARGE POWER TIME OF DAY	CP-2	13	15,583	5	
Total Sales for Commercial & Industrial		505	38,282		
Public Street & Highway Lighting					
STREET LIGHTING`	MS-1	7	565	6	
Total Sales for Public Street & Highway Lighting		7	565		
Sales for Resale					
NONE				7	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		2,642	57,792		

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)	
		59,498	(386)	59,112	1
		944,721	(6,386)	938,335	2
0	0	1,004,219	(6,772)	997,447	
		847,126	(9,426)	837,700	3
		411,535	(5,828)	405,707	4
		767,084	(13,375)	753,709	5
0	0	2,025,745	(28,629)	1,997,116	
		54,702	(400)	54,302	6
0	0	54,702	(400)	54,302	
				0	7
0	0	0	0	0	
0	0	3,084,666	(35,801)	3,048,865	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	115,466				6
Average load factor	67.3471%				7
Total Cost of Purchased Power	2,167,558				8
Average cost per kWh	0.0382				9
On-Peak Hours (if applicable)	00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,604	3,279			12
February	2,264	2,301			13
March	2,441	2,358			14
April	2,073	1,911			15
May	1,860	2,087			16
June	2,363	2,247			17
July	2,519	2,705			18
August	2,357	2,247			19
September	2,204	2,257			20
October	2,171	2,399			21
November	2,268	2,349			22
December	2,791	2,712			23
Total kWh (000)	27,915	28,852			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,906	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,000	7
Date and Hour of Such Maximum Demand	2/15/1999 13	8
Load Factor	0.4459	9
Maximum Net Generation in Any One Day	26,600	10
Date of Such Maximum	7/15/1999	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?		14
Total Production Expenses	91,435	15
Cost per kWh of Net Generation (\$)	23	16
Monthly Net Generation --- kWh (000):		
January	61	17
February	320	18
March	339	19
April	526	20
May	621	21
June	334	22
July	582	23
August	502	24
September	146	25
October	133	26
November	200	27
December	142	28
Total kWh (000)	3,906	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BRF MUN UT	BRF MUN UT			1
Unit Identification	#2	#1			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	1,639	2,267			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	500	700			7
Date and Hour of Such Maximum Demand	2/17/1999 15	7/2/1999 16			8
Load Factor	0.3742	0.3697			9
Maximum Net Generation in Any One Day	12,500	17,200			10
Date of Such Maximum	06/15/1999	08/12/1999			11
Number of Hours Generators Operated	7,661	4,670			12
Maximum Continuous or Dependable Capacity--kW	300	630			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	39,893	51,542			15
Cost per kWh of Net Generation (\$)	24.3398	22.7358			16
Monthly Net Generation --- kWh (000):					
January	61	0			17
February	127	193			18
March	110	229			19
April	212	314			20
May	211	410			21
June	111	223			22
July	192	390			23
August	127	375			24
September	140	6			25
October	133	0			26
November	128	72			27
December	87	55			28
Total kWh (000)	1,639	2,267			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
BRF MUN UT	2	1941	RECIP	WORTHINGTON COR	327	750	1
BRF MUN UT	3	1947	RECIP	WORTHINGTON COR	360	1,320	2
BRF MUN UT	4	1955	RECIP	WORTHINGTON COR	360	2,010	3
BRF MUN UT	1	1941	RECIP	WORTHINGTON COR	327	500	4
Total						<u><u>4,580</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
19	19	1,919	2	1,859	330	400		1
22	22	1,947	2	2,402	600	750		2
Total				4,261	930	1,150	0	0

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	1	2	3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	3,750	5,000	8,400	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	4,117	4,249	3,780	7
Dt and Hr of Such Maximum Demand	07/30/1999 15:00	01/05/1999 10:00	07/29/1999 13:00	8 9
Kwh Output	19,838	18,061	18,866	10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,698	858	41,933	1
Acquired during year	245	7	1,300	2
Total	2,943	865	43,233	3
Retired during year	150	9	197	4
Sales, transfers or adjustments increase (decrease)		0	(42)	5
Number end of year	2,793	856	42,994	6
Number end of year accounted for as follows:				7
In customers' use	2,626	706	34,302	8
In utility's use	8	3	87	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises				11
In stock	159	147	8,605	12
Total end of year	2,793	856	42,994	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	353	343,003	1
Sodium Vapor	250	130	196,638	2
Total		483	539,641	
Ornamental				
Sodium Vapor	70	52	15,190	3
Sodium Vapor	400	11	10,235	4
Total		63	25,425	
Other				
Incandescent	67	3	78,810	5
Total		3	78,810	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

We are still in the process of relicensing our dame. Acct 303 is the costs for this project.

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

On Account 397 Depreciation we must have retired some materials and over depreciated that account.

Sales of Electricity by Rate Schedule (Page E-14)

The total KW Demand was 62,156. We did not have it divided between Large Power and Large Power Time of Day. We will keep track to this next year.
