



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1396

For the Year Ended: DECEMBER 31, 2006

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)      06/22/2007  
(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 54615-1396

**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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** JOHN LUND

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 516  
BLACK RIVER FALLS, WI 54615

**Telephone:** (715) 284 - 4585

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** KIM SHULT

**Title:** AUDITOR

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

**Telephone:** (888) 835 - 1344 EXT 4912

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

**E-mail Address:**

**Date of most recent audit report:** 3/1/2006

**Period covered by most recent audit:** 2005

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

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**Name:**

**Title:**

**Office Address:**

, WI 54615

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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**Name:** GERALD EWERT

**Title:** ADMINISTRATOR

**Office Address:**

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

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

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

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

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

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

- MR EUGENE G BOISEN, SECRETARY
- MR FREDERICK A GOETTL, COMMISSIONER
- MR JOHN S LUND, PRESIDENT
- MR DONALD E MATHEWS, COMMISSIONER
- MR CHARLEEN A ONSTAD, COMMISSIONER

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

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**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,152,087	4,887,628	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,486,416	4,090,273	2
Depreciation Expense (403)	312,767	258,728	3
Amortization Expense (404-407)	6,113	6,113	4
Taxes (408)	277,600	274,282	5
<b>Total Operating Expenses</b>	<b>5,082,896</b>	<b>4,629,396</b>	
<b>Net Operating Income</b>	<b>69,191</b>	<b>258,232</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>69,191</b>	<b>258,232</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,322	4,545	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,989	23,828	10
Miscellaneous Nonoperating Income (421)	198,527	642,199	11
<b>Total Other Income</b>	<b>236,838</b>	<b>670,572</b>	
<b>Total Income</b>	<b>306,029</b>	<b>928,804</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(38,132)	(38,132)	12
Other Income Deductions (426)	113,256	92,208	13
<b>Total Miscellaneous Income Deductions</b>	<b>75,124</b>	<b>54,076</b>	
<b>Income Before Interest Charges</b>	<b>230,905</b>	<b>874,728</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	78,512	32,015	14
Amortization of Debt Discount and Expense (428)	7,046	4,927	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	730	301	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>86,288</b>	<b>37,243</b>	
<b>Net Income</b>	<b>144,617</b>	<b>837,485</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,688,683	8,858,355	20
Balance Transferred from Income (433)	144,617	837,485	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	4,240	2,917	24
Appropriations of Income to Municipal Funds--Debit (439)	0	4,240	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,829,060</b>	<b>9,688,683</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,152,087		5,152,087	1
<b>Total (Acct. 400):</b>	<b>5,152,087</b>	<b>0</b>	<b>5,152,087</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,486,416		4,486,416	2
<b>Total (Acct. 401-402):</b>	<b>4,486,416</b>	<b>0</b>	<b>4,486,416</b>	
<b>Depreciation Expense (403):</b>				
Derived	312,767		312,767	3
<b>Total (Acct. 403):</b>	<b>312,767</b>	<b>0</b>	<b>312,767</b>	
<b>Amortization Expense (404-407):</b>				
Derived	6,113		6,113	4
<b>Total (Acct. 404-407):</b>	<b>6,113</b>	<b>0</b>	<b>6,113</b>	
<b>Taxes (408):</b>				
Derived	277,600		277,600	5
<b>Total (Acct. 408):</b>	<b>277,600</b>	<b>0</b>	<b>277,600</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>69,191</b>	<b>0</b>	<b>69,191</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	3,322		3,322	8
<b>Total (Acct. 415-416):</b>	<b>3,322</b>	<b>0</b>	<b>3,322</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST & DIVIDENDS	34,989	0	34,989 11
<b>Total (Acct. 419):</b>	<b>34,989</b>	<b>0</b>	<b>34,989</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]		0 12
Contributed Plant - Electric	[REDACTED]	198,527	198,527 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>198,527</b>	<b>198,527</b>
<b>TOTAL OTHER INCOME:</b>	<b>38,311</b>	<b>198,527</b>	<b>236,838</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(38,132)	[REDACTED]	(38,132) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(38,132)</b>	<b>0</b>	<b>(38,132)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	66,676	66,676 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	46,580	46,580 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>113,256</b>	<b>113,256</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(38,132)</b>	<b>113,256</b>	<b>75,124</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	78,512	[REDACTED]	78,512 20
<b>Total (Acct. 427):</b>	<b>78,512</b>	<b>0</b>	<b>78,512</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
WATER BOND 1997	3,829	[REDACTED]	3,829 21
WATER BOND 2003	1,098	[REDACTED]	1,098 22
WATER BOND 2006	2,119	[REDACTED]	2,119 23
<b>Total (Acct. 428):</b>	<b>7,046</b>	<b>0</b>	<b>7,046</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	730		730 26
<b>Total (Acct. 431):</b>	<b>730</b>	<b>0</b>	<b>730</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>86,288</b>	<b>0</b>	<b>86,288</b>
<b>NET INCOME:</b>	<b>59,346</b>	<b>85,271</b>	<b>144,617</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,414,244	3,274,439	9,688,683 28
<b>Total (Acct. 216):</b>	<b>6,414,244</b>	<b>3,274,439</b>	<b>9,688,683</b>
<b>Balance Transferred from Income (433):</b>			
Derived	59,346	85,271	144,617 29
<b>Total (Acct. 433):</b>	<b>59,346</b>	<b>85,271</b>	<b>144,617</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 31
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	4,240		4,240 32
<b>Total (Acct. 436)--Debit:</b>	<b>4,240</b>	<b>0</b>	<b>4,240</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 33
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,469,350</b>	<b>3,359,710</b>	<b>9,829,060</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		5,967			5,967	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		0			0	2
Payroll		1,793			1,793	3
Materials					0	4
Taxes		33			33	5
<b>Other (list by major classes):</b>						
TRANSPORTATION		655			655	6
INSURANCE		164			164	7
<b>Total costs and expenses</b>	<b>0</b>	<b>2,645</b>	<b>0</b>	<b>0</b>	<b>2,645</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>3,322</b>	<b>0</b>	<b>0</b>	<b>3,322</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	827,964	4,324,123	0	0	<b>5,152,087</b>	<b>1</b>
Less: interdepartmental sales	202	14,422	0	0	<b>14,624</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	1,110			<b>1,110</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>827,762</b>	<b>4,308,591</b>	<b>0</b>	<b>0</b>	<b>5,136,353</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	136,637	222	136,859	1
Electric operating expenses	410,088	15,584	425,672	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,793	439	2,232	6
Other nonutility expenses			0	7
Water utility plant accounts	4,198	8	4,206	8
Electric utility plant accounts	54,638	5,802	60,440	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	10,864	1,292	12,156	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	23,347	(23,347)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>641,565</b>	<b>0</b>	<b>641,565</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	27	1
Electric	47	2
Gas		3
Sewer	26	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	17,336,171	16,791,680	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,426,323	5,472,339	2
<b>Net Utility Plant</b>	<b>11,909,848</b>	<b>11,319,341</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,909,848</b>	<b>11,319,341</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	284,952	166,440	9
<b>Total Other Property and Investments</b>	<b>284,952</b>	<b>166,440</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	643,455	135,245	10
Special Deposits (132-134)	529,825	709,767	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	463,761	574,236	15
Other Accounts Receivable (143)	62,033	61,413	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	119,820	121,945	18
Materials and Supplies (151-163)	259,062	281,370	19
Prepayments (165)	8,278	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,086,234</b>	<b>1,883,976</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	90,659	20,833	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>90,659</b>	<b>20,833</b>	
<b>Total Assets and Other Debits</b>	<b>14,371,693</b>	<b>13,390,590</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,097,861	828,980	26
Appropriated Earned Surplus (215)	42,383	42,383	27
Unappropriated Earned Surplus (216)	9,829,060	9,688,683	28
<b>Total Proprietary Capital</b>	<b>10,969,304</b>	<b>10,560,046</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,955,000	1,095,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,955,000</b>	<b>1,095,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	397,978	561,554	33
Payables to Municipality (233)	76,105	156,872	34
Customer Deposits (235)	21,181	13,985	35
Taxes Accrued (236)	209,551	209,722	36
Interest Accrued (237)	8,560	5,210	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	55,163	61,180	41
<b>Total Current and Accrued Liabilities</b>	<b>768,538</b>	<b>1,008,523</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		40,650	43
Other Deferred Credits (253)	678,851	686,371	44
<b>Total Deferred Credits</b>	<b>678,851</b>	<b>727,021</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>14,371,693</b>	<b>13,390,590</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,104,153	0	0	8,687,527	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,437,166	0	0	7,245,568	2
Utility Plant in Service - Contributed Plant (101.2)	3,074,855	0	0	1,361,800	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	9,046				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	18,933			188,803	9
<b>Total Utility Plant</b>	<b>8,540,000</b>	<b>0</b>	<b>0</b>	<b>8,796,171</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	910,252	0	0	3,372,173	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	661,255	0	0	430,560	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)				52,083	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,571,507</b>	<b>0</b>	<b>0</b>	<b>3,854,816</b>	
<b>Net Utility Plant</b>	<b>6,968,493</b>	<b>0</b>	<b>0</b>	<b>4,941,355</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	810,718	3,614,086			<b>4,424,804</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	102,505	210,262			<b>312,767</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,667				<b>4,667</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	6,199			<b>6,199</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Transportation Clearance	5,140	23,153			<b>28,293</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>112,312</b>	<b>239,614</b>	<b>0</b>	<b>0</b>	<b>351,926</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,778	447,874			<b>460,652</b>	<b>18</b>
Cost of removal	0	33,653			<b>33,653</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>12,778</b>	<b>481,527</b>	<b>0</b>	<b>0</b>	<b>494,305</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>910,252</b>	<b>3,372,173</b>	<b>0</b>	<b>0</b>	<b>4,282,425</b>	<b>26</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	617,585	383,980			<b>1,001,565</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	66,676	46,580			<b>113,256</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	20,000	0			<b>20,000</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>86,676</b>	<b>46,580</b>	<b>0</b>	<b>0</b>	<b>133,256</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	43,006	0			<b>43,006</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>43,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,006</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>661,255</b>	<b>430,560</b>	<b>0</b>	<b>0</b>	<b>1,091,815</b>	<b>26</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			228,175		228,175	255,823	3
<b>Total Electric Utility</b>					<b>228,175</b>	<b>255,823</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	228,175	255,823	1
Water utility (154)	30,887	25,547	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>259,062</b>	<b>281,370</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER SYSTEM REVENUE BONDS 1997	1,098	428	12,077	1
WATER SYSTEM REVENUE BONDS 2003	3,828	428	38,328	2
WATER SYSTEM REVENUE BONDS 2006	2,119	428	40,254	3
<b>Total</b>			<b>90,659</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	828,980	1
<b>Changes during year (explain):</b>		
WATER EXTENTIONS THRU TIF DISTRICTS	268,881	2
<b>Balance end of year</b>	<u><u>1,097,861</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 SYS REVENUE BONDS 1997	06/16/1997	12/01/2007	5.45%	40,000	1
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.55%	560,000	2
WATER SYS REVENUE BONDS 2006	03/28/2006	12/01/2025	4.10%	1,355,000	3
<b>Total Bonds (Account 221):</b>				<b>1,955,000</b>	
Total Reacquired Bonds (Account 222)				0	4

**Net amount of bonds outstanding December 31: 1,955,000**

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	209,722	1
<b>Accruals:</b>		
Charged water department expense	98,980	2
Charged electric department expense	178,612	3
Charged sewer department expense	1,054	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>278,646</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	234,047	6
Social Security taxes	40,336	7
PSC Remainder Assessment	4,434	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>278,817</b>	
<b>Balance end of year</b>	<b>209,551</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYS REVENUE BONDS 1997	371	4,321	4,500	192	1
WATER SYS REVENUE BONDS 2003	1,982	24,102	24,053	2,031	2
TEMPORARY LOAN	1,641	7,283	8,924	0	3
WATER SYS REVENUE BONDS 2006		42,806	38,207	4,599	4
<b>Subtotal</b>	<b>3,994</b>	<b>78,512</b>	<b>75,684</b>	<b>6,822</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	1,216	730	208	1,738	7
<b>Subtotal</b>	<b>1,216</b>	<b>730</b>	<b>208</b>	<b>1,738</b>	
<b>Total</b>	<b>5,210</b>	<b>79,242</b>	<b>75,892</b>	<b>8,560</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOILER INSURANCE ELECTRIC & WATER	77,493	3
WATER BOND REQUIREMENT	184,970	4
WATER LOAN	22,489	5
<b>Total (Acct. 125):</b>	<b>284,952</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
DEPOSIT ON GARAGE RENTAL	250	9
BLACK RIVER COUNTRY BANK	404,919	10
LOCAL GOVERNMENT INVESTMENT POOL	124,656	11
<b>Total (Acct. 134):</b>	<b>529,825</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	69,230	13
Electric	394,531	14
Sewer (Regulated)		15
<b>Other (specify):</b>		16
<b>Total (Acct. 142):</b>	<b>463,761</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		17

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		18
<b>Other (specify):</b>		
INTEREST RECEIVABLE	1,318	19
POLE CONTACTS	15,576	20
FINAL BILL ADVANCES	29,566	21
MISC ACCOUNTS	15,573	22
<b>Total (Acct. 143):</b>	<b>62,033</b>	
<b>Receivables from Municipality (145):</b>		
CITY OF BLACK RIVER FALLS	118,638	23
TOWNSHIP OF BROCKWAY	1,182	24
<b>Total (Acct. 145):</b>	<b>119,820</b>	
<b>Prepayments (165):</b>		
INSURANCE	8,278	25
<b>Total (Acct. 165):</b>	<b>8,278</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	30
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
CITY OF BLACK RIVER FALLS	76,105	31
<b>Total (Acct. 233):</b>	<b>76,105</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	648,239	32
PUBLIC BENEFITS	30,612	33
<b>Total (Acct. 253):</b>	<b>678,851</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,479,605	7,314,058	0	0	11,793,663	1
Materials and Supplies	28,217	241,999	0	0	270,216	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	860,485	3,493,129	0	0	4,353,614	4
Customer Advances for Construction					0	5
Regulatory Liability	418,980	248,325	0	0	667,305	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,228,357</b>	<b>3,814,603</b>	<b>0</b>	<b>0</b>	<b>7,042,960</b>	
Net Operating Income	274,887	(205,696)	0	0	69,191	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.51%</b>	<b>-5.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>0.98%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	430,951	255,420	0	0	<b>686,371</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	23,942	14,190	0	0	<b>38,132</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>407,009</b>	<b>241,230</b>	<b>0</b>	<b>0</b>	<b>648,239</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

**If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.**

This is for customer deposit interest accrued during the year on their accounts.

**If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.**

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

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

These are accounts that are owed for construction projects. One of them is the Sewer Utility for \$2,016 and the Water Utility for \$22,620.00. In the Miscellaneous accts the Jackson Co Highway Department owed the Utility for damaged to a pole of \$12,145.

Acct 145 is the Sewer Dept owed for primary electric relocated and the City has a bill for a line re-located and primary extention that was to do with the Wal-Mart project or Tif Project #2. The City is also paying for street lighting to a new subdivision.

The Utility charges pole contact charges to Century Tel \$2,545, Charter Communications \$11,970 and BRF School District \$1,035.

The Utility owes the City for water main replacement of \$\$38,956 and attorney fee and insurance.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	821,252	600,569	1
<b>Total Sales of Water</b>	<b>821,252</b>	<b>600,569</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,643	1,124	2
Miscellaneous Service Revenues (471)	30	25	3
Rents from Water Property (472)	25	25	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,014	1,975	6
<b>Total Other Operating Revenues</b>	<b>6,712</b>	<b>3,149</b>	
<b>Total Operating Revenues</b>	<b>827,964</b>	<b>603,718</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	62,237	55,900	8
Water Treatment Expenses (640-652)	60,418	69,558	9
Transmission and Distribution Expenses (660-678)	65,133	50,715	10
Customer Accounts Expenses (901-905)	34,959	33,386	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	128,839	113,389	13
<b>Total Operation and Maintenance Expenses</b>	<b>351,586</b>	<b>322,948</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	102,505	56,551	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	98,986	100,015	16
<b>Total Other Operating Expenses</b>	<b>201,491</b>	<b>156,566</b>	
<b>Total Operating Expenses</b>	<b>553,077</b>	<b>479,514</b>	
<b>NET OPERATING INCOME</b>	<b>274,887</b>	<b>124,204</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,203	55,161	288,257	4
Commercial	246	53,184	196,559	5
Industrial	25	14,773	48,196	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,474</b>	<b>123,118</b>	<b>533,012</b>	
Private Fire Protection Service (462)	26		16,277	7
Public Fire Protection Service (463)	1		214,538	8
Other Sales to Public Authorities (464)	52	11,471	57,223	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	41	202	12
<b>Total Sales of Water</b>	<b>1,555</b>	<b>134,630</b>	<b>821,252</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	214,538	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>214,538</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,643	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,643</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NSF CHECKS	30	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>30</b>	
<b>Rents from Water Property (472):</b>		
CHARTER COMMUNICATIONS	25	8
<b>Total Rents from Water Property (472)</b>	<b>25</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,014	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,014</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	18,439	19,113	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	33,554	27,229	17
Pumping Labor and Expenses (624)	2,394	981	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)	7,850	8,577	25
<b>Total Pumping Expenses</b>	<b>62,237</b>	<b>55,900</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	29,638	36,590	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)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	28,506	30,448	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,274	2,520	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>60,418</b>	<b>69,558</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	26,639	16,046	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	12,572	9,529	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		5,504	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	21,231	17,908	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	1,764	1,537	<b>46</b>
Maintenance of Meters (676)	542	191	<b>47</b>
Maintenance of Hydrants (677)	2,385	0	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>65,133</b>	<b>50,715</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	6,030	2,926	<b>51</b>
Customer Records and Collection Expenses (903)	28,929	30,108	<b>52</b>
Uncollectible Accounts (904)		352	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>34,959</b>	<b>33,386</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	17,123	20,298	56
Office Supplies and Expenses (921)	10,673	8,133	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	6,938	7,009	59
Property Insurance (924)	2,005	1,008	60
Injuries and Damages (925)	8,720	3,658	61
Employee Pensions and Benefits (926)	66,212	53,916	62
Regulatory Commission Expenses (928)	78	13,171	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	9,476	1,715	65
Rents (931)		0	66
Maintenance of General Plant (932)	7,614	4,481	67
<b>Total Administrative and General Expenses</b>	<b>128,839</b>	<b>113,389</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>351,586</b>	<b>322,948</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		89,543	90,978	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,049	1,128	2
<b>Net property tax equivalent</b>		<b>88,494</b>	<b>89,850</b>	
Social Security		9,942	9,595	3
PSC Remainder Assessment		550	570	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>98,986</b>	<b>100,015</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.233000				3
County tax rate	mills		8.955000				4
Local tax rate	mills		9.825000				5
School tax rate	mills		8.723000				6
Voc. school tax rate	mills		2.629000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.365000</b>				<b>10</b>
Less: state credit	mills		1.465000				11
<b>Net tax rate</b>	mills		<b>28.900000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.825000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.352000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.177000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.365000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.697415</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.900000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.155287</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,114,405	6,114,405				22
Materials & Supplies	\$	25,547	25,547				23
<b>Subtotal</b>	\$	<b>6,139,952</b>	<b>6,139,952</b>				<b>24</b>
Less: Plant Outside Limits	\$	243,946	243,946				25
<b>Taxable Assets</b>	\$	<b>5,896,006</b>	<b>5,896,006</b>				<b>26</b>
Assessment Ratio	dec.		0.753500				27
<b>Assessed Value</b>	\$	<b>4,442,641</b>	<b>4,442,641</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.155287</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>89,543</b>	<b>89,543</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>89,543</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	257,532	41,761	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>281,438</b>	<b>41,761</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	258,474	826,059	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,294	65,362	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	93,110	162,652	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>445,788</b>	<b>1,054,073</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	33,177	218,889	23
<b>Total Water Treatment Plant</b>	<b>33,177</b>	<b>218,889</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			299,293 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			23,906 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>323,199</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			87,910 12
Structures and Improvements (321)			1,084,533 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)	6,294		65,362 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			255,762 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>6,294</b>	<b>0</b>	<b>1,493,567</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			252,066 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>252,066</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	86,476		26
Transmission and Distribution Mains (343)	1,837,635	293,177	27
Fire Mains (344)	0		28
Services (345)	298,840	54,507	29
Meters (346)	138,802	35,924	30
Hydrants (348)	224,278	59,073	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,586,372</b>	<b>442,681</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	3,900	1,360	35
Computer Equipment (391.1)	10,802	4,725	36
Transportation Equipment (392)	38,649		37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	24,508		39
Laboratory Equipment (395)	5,101	12,273	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,815		42
SCADA Equipment (397.1)	0	152,138	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>175,269</b>	<b>170,496</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,522,044</b>	<b>1,927,900</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,522,044</b>	<b>1,927,900</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			341 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			86,476 26
Transmission and Distribution Mains (343)	575		2,130,237 27
Fire Mains (344)			0 28
Services (345)	104		353,243 29
Meters (346)	5,009		169,717 30
Hydrants (348)	796		282,555 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>6,484</b>	<b>0</b>	<b>3,022,569</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,802 33
Structures and Improvements (390)			86,671 34
Office Furniture and Equipment (391)			5,260 35
Computer Equipment (391.1)			15,527 36
Transportation Equipment (392)			38,649 37
Stores Equipment (393)			21 38
Tools, Shop and Garage Equipment (394)			24,508 39
Laboratory Equipment (395)			17,374 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,815 42
SCADA Equipment (397.1)			152,138 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>345,765</b>
<b>Total utility plant in service directly assignable</b>	<b>12,778</b>	<b>0</b>	<b>5,437,166</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,778</b>	<b>0</b>	<b>5,437,166</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	268,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>268,043</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	269,683		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,006		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,147		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>350,836</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,466		23
<b>Total Water Treatment Plant</b>	<b>5,466</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			268,043 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>268,043</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			269,683 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)	43,006		0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			38,147 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>43,006</b>	<b>0</b>	<b>307,830</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,466 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,466</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	211,874		26
Transmission and Distribution Mains (343)	1,589,466		27
Fire Mains (344)	0		28
Services (345)	450,308		29
Meters (346)	0		30
Hydrants (348)	223,908		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,475,556</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	17,960		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>17,960</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,117,861</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,117,861</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			211,874 26
Transmission and Distribution Mains (343)			1,589,466 27
Fire Mains (344)			0 28
Services (345)			450,308 29
Meters (346)			0 30
Hydrants (348)			223,908 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,475,556</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			17,960 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>17,960</b>
<b>Total utility plant in service directly assignable</b>	<b>43,006</b>	<b>0</b>	<b>3,074,855</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>43,006</b>	<b>0</b>	<b>3,074,855</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	69,257	2.90%	8,074	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,950	1.80%	430	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>73,207</b>		<b>8,504</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	73,222	3.20%	21,488	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	2,332	4.40%	1,577	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	35,234	4.40%	7,675	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>110,788</b>		<b>30,740</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	16,372	3.30%	4,707	17
<b>Total Water Treatment Plant</b>	<b>16,372</b>		<b>4,707</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	52,639	1.90%	1,643	19
Transmission and Distribution Mains (343)	296,228	1.30%	25,791	20
Fire Mains (344)	0			21
Services (345)	76,923	2.90%	9,455	22
Meters (346)	80,039	5.50%	8,484	23
Hydrants (348)	29,642	2.20%	5,575	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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					77,331 4
315					0 5
316					4,380 6
317					0 7
	0	0	0	0	81,711
321					94,710 8
322					0 9
323	6,294				(2,385) 10
324					0 11
325					42,909 12
326					0 13
327					0 14
328					0 15
	6,294	0	0	0	135,234
331					0 16
332					21,079 17
	0	0	0	0	21,079
341					0 18
342					54,282 19
343	575				321,444 20
344					0 21
345	104				86,274 22
346	5,009				83,514 23
348	796				34,421 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>535,471</b>		<b>50,948</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	18,747	2.90%	2,514	26
Office Furniture and Equipment (391)	2,187	5.80%	266	27
Computer Equipment (391.1)	8,769	26.67%	0	28
Transportation Equipment (392)	22,807	10.50%	5,140	29
Stores Equipment (393)	21	5.80%	0	30
Tools, Shop and Garage Equipment (394)	15,973	5.80%	1,421	31
Laboratory Equipment (395)	3,824	5.80%	652	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,552	15.00%	422	34
SCADA Equipment (397.1)	0	9.20%	6,998	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>74,880</b>		<b>17,413</b>	
<b>Total accum. prov. directly assignable</b>	<b>810,718</b>		<b>112,312</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>810,718</b>		<b>112,312</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	6,484	0	0	0	579,935
390					21,261 26
391					2,453 27
391.1					8,769 28
392					27,947 29
393					21 30
394					17,394 31
395					4,476 32
396					0 33
397					2,974 34
397.1					6,998 35
398					0 36
399					0 37
	0	0	0	0	92,293
	12,778	0	0	0	910,252
					0 38
	12,778	0	0	0	910,252

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	75,989	2.90%	7,773	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>75,989</b>		<b>7,773</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	78,423	3.20%	8,630	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	17,822	4.40%	946	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	14,792	4.40%	1,678	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>111,037</b>		<b>11,254</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	2,697	3.30%	180	17
<b>Total Water Treatment Plant</b>	<b>2,697</b>		<b>180</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	128,968	1.90%	4,026	19
Transmission and Distribution Mains (343)	165,137	1.30%	20,663	20
Fire Mains (344)	0			21
Services (345)	83,816	2.09%	13,059	22
Meters (346)	0			23
Hydrants (348)	21,655	2.20%	4,926	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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					83,762 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	83,762
321					87,053 8
322					0 9
323	43,006		20,000		(4,238) 10
324					0 11
325					16,470 12
326					0 13
327					0 14
328					0 15
	43,006	0	20,000	0	99,285
331					0 16
332					2,877 17
	0	0	0	0	2,877
341					0 18
342					132,994 19
343					185,800 20
344					0 21
345					96,875 22
346					0 23
348					26,581 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>399,576</b>		<b>42,674</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	28,286	26.70%	4,795	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>28,286</b>		<b>4,795</b>	
<b>Total accum. prov. directly assignable</b>	<b>617,585</b>		<b>66,676</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>617,585</b>		<b>66,676</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	0	0	0 25
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>442,250</u>
390					0 26
391					0 27
391.1					33,081 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,081</u>
	43,006	0	20,000	0	661,255
					0 38
	<u>43,006</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>661,255</u>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			16,622	<b>16,622</b>	1
February			14,694	<b>14,694</b>	2
March			16,661	<b>16,661</b>	3
April			17,953	<b>17,953</b>	4
May			19,301	<b>19,301</b>	5
June			20,251	<b>20,251</b>	6
July			23,066	<b>23,066</b>	7
August			20,071	<b>20,071</b>	8
September			18,823	<b>18,823</b>	9
October			18,916	<b>18,916</b>	10
November			16,826	<b>16,826</b>	11
December			18,325	<b>18,325</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>221,509</b>	<b>221,509</b>	
Less: Water sold				134,630	13
Volume pumped but not sold				<b>86,879</b>	14
Volume sold as a percent of volume pumped				<b>61%</b>	15
Volume used for water production, water quality and system maintenance				9,041	16
Volume related to equipment/system malfunction				46,200	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>55,241</b>	19
Volume pumped but unaccounted for				<b>31,638</b>	20
Percent of water lost				<b>14%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				947	23
Date of maximum: 7/17/2006					24
Cause of maximum:					25
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				432	26
Date of minimum: 2/26/2006					27
Total KWH used for pumping for the year				203	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

### 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	<b>1</b>
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	<b>2</b>
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	<b>3</b>
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DRIVE BOOSTER STATION BUREN BOOSTER STATION		WELL 3	1
Location	333 ANNE DRIVE	1225 VAN BUREN STREET	W9885 AIRPORT ROAD	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	CRANE	LAYNE NORTHWEST	5
Year Installed	2006	2005	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	EMERSON	US MOTORS	WESTINGHOUSE	9 10
Year Installed	2006	2005	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	14
Location	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	450 RYE BLUFF ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE NORTH WEST	LAYNE NORTH WEST	LAYNE NORTH WEST	18
Year Installed	1995	1995	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	300	350	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	22 23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	25	25	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK 1	TANK 2	TANK 3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1923	1970	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	72	72	131	6
Total capacity in gallons (actual)	150,000	500,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	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
M	D	1.000	747	0	0	0	747
M	D	1.500	5,624	0	0	0	5,624
M	D	2.000	9,643	0	0	0	9,643
M	D	4.000	5,289	0	364	0	4,925
P	D	4.000	300	0	0	0	300
M	D	6.000	64,288	0	0	0	64,288
P	D	6.000	3,195	0	0	0	3,195
M	D	8.000	42,827	0	0	0	42,827
M	S	8.000	922	1,779	0	0	2,701
M	D	10.000	9,684	187	0	0	9,871
M	D	12.000	18,927	2,602	0	0	21,529
M	S	12.000	0	0	0	0	0
M	T	12.000	1,464	0	0	0	1,464
<b>Total Within Municipality</b>			<b>168,190</b>	<b>4,568</b>	<b>364</b>	<b>0</b>	<b>172,394</b>
M	D	12.000	5,530	0	0	0	5,530
M	S	12.000	0	0	0	0	0
<b>Total Outside of Municipality</b>			<b>5,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,530</b>
<b>Total Utility</b>			<b>173,720</b>	<b>4,568</b>	<b>364</b>	<b>0</b>	<b>177,924</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	807	0	1	0	806		1
M	1.000	707	1	0	0	708		2
M	1.250	9	0	0	0	9		3
M	1.500	67	0	0	0	67		4
P	1.500	2	0	0	0	2		5
M	2.000	40	5	0	0	45		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	1	1	0	0	2		9
M	4.000	8	0	0	0	8		10
M	6.000	8	11	0	0	19		11
M	8.000	5	1	0	0	6		12
M	10.000	1	0	0	0	1		13
M	12.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>1,661</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>1,679</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,419	195	48	0	1,566	199	1
0.750	130	20	0	0	150	0	2
1.000	65	12	5	0	72	11	3
1.250	3	2	1	0	4	0	4
1.500	27	5	2	0	30	5	5
2.000	25	6	0	0	31	3	6
3.000	9	2	0	0	11	1	7
4.000	8	0	0	0	8	0	8
<b>Total:</b>	<b>1,686</b>	<b>242</b>	<b>56</b>	<b>0</b>	<b>1,872</b>	<b>219</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,182	150	6	18	1	209	1,566	1
0.750	74	16	3	3	0	54	150	2
1.000	10	33	8	9	0	12	72	3
1.250	0	3	0	1	0	0	4	4
1.500	2	17	0	6	0	5	30	5
2.000	0	11	5	9	0	6	31	6
3.000	0	7	0	3	0	1	11	7
4.000	0	3	1	2	0	2	8	8
<b>Total:</b>	<b>1,268</b>	<b>240</b>	<b>23</b>	<b>51</b>	<b>1</b>	<b>289</b>	<b>1,872</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	8				8	1
Within Municipality	250	13	2		261	2
<b>Total Fire Hydrants</b>	<b>258</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>269</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	269
Number of distribution system valves end of year:	454
Number of distribution valves operated during year:	245

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

#### General footnotes

The Utility put a rate increase into effect in January 2006. Expenses are up due to the men working on a capitol project at the new filter plant and are now back to doing maintenance on the system.

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

The revenues are up due to rate increase.

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### Other Operating Revenues (Water) (Page W-04)

#### General footnotes

The fire protection is up due to rate increase.

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

#### General footnotes

The wages increase for the Utility was 3/5% so effected all labor account. The health insurance also took a big increase.

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The Utilities has two wells served by a rural cooperative at the high kwh rate and used those well more because of the addition of a filter plant on the two City wells.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

The Utility has a health insurance increase on January 1 as well as on July 1, 2006 which were about 15% each.

In Acct 660 the Utility started installing ERT meters which labor went into this account.

In Acct 928 was a PSC cost for the rate increase that went into effect in January 2006.

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### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

The General City has exempted paying taxes on all new major improvement for a period of 10 years.

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The City of Black River Falls passed a resolution that for 10 years the Water Utility would not be taxed on major improvements. The amount for 2006 is \$1,989,746.00

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

The Utility is in the process of changing water meters to ERD readers.

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## WATER OPERATING SECTION FOOTNOTES

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

The Utility build a water treatment facility attached to wells 5 & 6 because of an iron issue. The Utility also build two booster stations for 2 new sub-divisions.

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

The City of Black River Falls created 2 Tif districts to service Wal-Mart and a new development near Wal-Mart.

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

**If End of Year Balance is less than zero, please explain.**

Acct 323 the utility retired a generator for \$6,294.00 which was an error and will be corrected on next years report.

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Acct 397 was over depreciated this year. The Utility will correct that for next year.

### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

**If End of Year Balance is less than zero, please explain.**

Acct 323 Other Pumping Equipment has a neg balance. The Utility will correct that figure on next years report.

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.**

The Utility over depreciated plant acct 391.1. The Utility will correct that figure on next years report.

### Pumping and Purchased Water Statistics (Page W-16)

#### General footnotes

In total kilowatts used for pumping the wells used 165 and the booster pumps used 38.

### Pumping & Power Equipment (Page W-19)

#### General footnotes

We added two booster stations to serve two new sub-divisions.

### Water Mains (Page W-21)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

The water mains were financed thru 2 Tif Districts the City of Black River Falls established.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

The City of Black River Falls paid for these service through establishing TIF Districts No 3 and 4.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

This account is always zero.

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### Meters (Page W-23)

#### General footnotes

The Utility is in the process of changing over to ERT meters. The Utility plans on doing this over a 10 year period.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

All station meters are being tested every two years.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	4,288,305	4,250,056	1
<b>Total Sales of Electricity</b>	<b>4,288,305</b>	<b>4,250,056</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	9,136	8,019	2
Miscellaneous Service Revenues (451)	1,670	1,380	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	26,793	26,724	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	(1,781)	(2,269)	7
<b>Total Other Operating Revenues</b>	<b>35,818</b>	<b>33,854</b>	
<b>Total Operating Revenues</b>	<b>4,324,123</b>	<b>4,283,910</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	3,507,452	3,262,203	8
Transmission Expenses (560-573)	(132)	16,601	9
Distribution Expenses (580-598)	204,726	167,183	10
Customer Accounts Expenses (901-905)	107,713	102,423	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	315,071	218,915	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,134,830</b>	<b>3,767,325</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	210,262	202,177	14
Amortization Expense (404-407)	6,113	6,113	15
Taxes (408)	178,614	174,267	16
<b>Total Other Expenses</b>	<b>394,989</b>	<b>382,557</b>	
<b>Total Operating Expenses</b>	<b>4,529,819</b>	<b>4,149,882</b>	
<b>NET OPERATING INCOME</b>	<b>(205,696)</b>	<b>134,028</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,136	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>9,136</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEE	1,220	3
NSF CHECK CHARGE	450	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,670</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	14,793	6
CELL TOWER RENTAL	12,000	7
<b>Total Rent from Electric Property (454)</b>	<b>26,793</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		8
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
CREDITS WROTE OFF	6	9
WIRE REBATE	1,155	10
CLEARING SALES TAX	(3,722)	11
125 BENEFIT PLAN NOT USED	780	12
<b>Total Other Electric Revenues (456)</b>	<b>(1,781)</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (535)	113,774	104,563	14
Water for Power (536)	0		15
Hydraulic Expenses (537)	8,550	8,911	16
Electric Expenses (538)	0		17
Miscellaneous Hydraulic Power Generation Expenses (539)	0		18
Rents (540)	0		19
Maintenance Supervision and Engineering (541)	0		20
Maintenance of Structures (542)	0		21
Maintenance of Reservoirs, Dams and Waterways (543)	257,462	24,086	22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
<b>Total Hydraulic Power Generation Expenses</b>	<b>379,786</b>	<b>137,560</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	0		25
Fuel (547)	0		26
Generation Expenses (548)	0		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)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)		0	28
Rents (550)		0	29
Maintenance Supervision and Engineering (551)		0	30
Maintenance of Structures (552)		0	31
Maintenance of Generating and Electric Plant (553)		0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	3,127,486	3,124,463	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	180	180	36
<b>Total Other Power Supply Expenses</b>	<b>3,127,666</b>	<b>3,124,643</b>	
<b>Total Power Production Expenses</b>	<b>3,507,452</b>	<b>3,262,203</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	1,091	249	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)	(1,223)	16,352	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>(132)</b>	<b>16,601</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	36,391	39,812	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)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)		0	52
Overhead Line Expenses (583)	43,741	45,132	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	10,503	5,858	55
Meter Expenses (586)	41,224	20,082	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	995	2,668	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	90	0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	67,439	51,531	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	1,210	98	65
Maintenance of Street Lighting and Signal Systems (596)	2,510	1,116	66
Maintenance of Meters (597)	623	886	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>204,726</b>	<b>167,183</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	37,774	37,703	70
Customer Records and Collection Expenses (903)	68,829	55,966	71
Uncollectible Accounts (904)	1,110	8,754	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>107,713</b>	<b>102,423</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	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)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	18,493	17,144	78
Office Supplies and Expenses (921)	15,612	7,031	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	11,406	9,909	81
Property Insurance (924)	(1,895)	2,825	82
Injuries and Damages (925)	15,047	19,526	83
Employee Pensions and Benefits (926)	200,825	114,795	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	31,365	22,579	87
Rents (931)		0	88
Maintenance of General Plant (932)	24,218	25,106	89
<b>Total Administrative and General Expenses</b>	<b>315,071</b>	<b>218,915</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,134,830</b>	<b>3,767,325</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		120,011	118,742	1
Social Security		30,394	26,943	2
Wisconsin Gross Receipts Tax		24,325	25,229	3
PSC Remainder Assessment		3,884	3,353	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>178,614</b>	<b>174,267</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.233000				3
County tax rate	mills		8.955000				4
Local tax rate	mills		9.825000				5
School tax rate	mills		8.723000				6
Voc. school tax rate	mills		2.629000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.365000</b>				<b>10</b>
Less: state credit	mills		1.465000				11
<b>Net tax rate</b>	mills		<b>28.900000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.825000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.352000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.177000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.365000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.697415</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.900000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.155287</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,687,527</b>	8,687,527				22
Materials & Supplies	\$	<b>255,823</b>	255,823				23
<b>Subtotal</b>	\$	<b>8,943,350</b>	<b>8,943,350</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,041,138</b>	1,041,138				25
<b>Taxable Assets</b>	\$	<b>7,902,212</b>	<b>7,902,212</b>				<b>26</b>
Assessment Ratio	dec.		0.753500				27
<b>Assessed Value</b>	\$	<b>5,954,317</b>	<b>5,954,317</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.155287</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>120,011</b>	<b>120,011</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>120,011</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	244,513		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>244,513</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	51,942		12
Reservoirs, Dams and Waterways (332)	597,726		13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	652,140		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>1,620,899</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>551,705</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			244,513	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>244,513</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			51,942	12
Reservoirs, Dams and Waterways (332)			597,726	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)			652,140	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>1,620,899</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			145,226	19
Fuel Holders, Producers and Accessories (342)	3,522		0	20
Prime Movers (343)	310,617		0	21
Generators (344)	51,162		0	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>365,301</b>	<b>0</b>	<b>186,404</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	3,572		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	123,363		29
Overhead Conductors and Devices (356)	114,083	23,609	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>241,018</b>	<b>23,609</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	34,471		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,047,177		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	691,035		38
Overhead Conductors and Devices (365)	876,018	64,870	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	137,393	67,487	41
Line Transformers (368)	701,336	79,812	42
Services (369)	306,558	17,665	43
Meters (370)	201,634	32,806	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	90,190	19,895	47
<b>Total Distribution Plant</b>	<b>4,085,812</b>	<b>282,535</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	192,349		49
Office Furniture and Equipment (391)	20,693	2,381	50
Computer Equipment (391.1)	13,517	8,225	51
Transportation Equipment (392)	274,839		52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	38,401	2,545	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			3,572 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			123,363 29
Overhead Conductors and Devices (356)	7,067		130,625 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>7,067</b>	<b>0</b>	<b>257,560</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34,471 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,047,177 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	11,850	(8,402)	670,783 38
Overhead Conductors and Devices (365)	7,756		933,132 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	32,722		172,158 41
Line Transformers (368)			781,148 42
Services (369)	3,782		320,441 43
Meters (370)	16,985		217,455 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,411		107,674 47
<b>Total Distribution Plant</b>	<b>75,506</b>	<b>(8,402)</b>	<b>4,284,439</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			12,222 48
Structures and Improvements (390)			192,349 49
Office Furniture and Equipment (391)			23,074 50
Computer Equipment (391.1)			21,742 51
Transportation Equipment (392)			274,839 52
Stores Equipment (393)			3,532 53
Tools, Shop and Garage Equipment (394)			40,946 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	33,020		55
Power Operated Equipment (396)	41,556		56
Communication Equipment (397)	8,473		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>638,602</b>	<b>13,151</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,382,549</b>	<b>319,295</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>7,382,549</b>	<b>319,295</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			33,020 55
Power Operated Equipment (396)			41,556 56
Communication Equipment (397)			8,473 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>651,753</b>
<b>Total utility plant in service directly assignable</b>	<b>447,874</b>	<b>(8,402)</b>	<b>7,245,568</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>447,874</b>	<b>(8,402)</b>	<b>7,245,568</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	1,952		12
Reservoirs, Dams and Waterways (332)	116,872		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>118,824</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			1,952 12
Reservoirs, Dams and Waterways (332)			116,872 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<u>0</u>	<u>0</u>	<u>118,824</u>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	20,172		29
Overhead Conductors and Devices (356)	37,578		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>57,750</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	124,225	64,227	38
Overhead Conductors and Devices (365)	93,713		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	514,535	122,335	41
Line Transformers (368)	300		42
Services (369)	144,348	4,770	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	77,867	7,643	47
<b>Total Distribution Plant</b>	<b>954,988</b>	<b>198,975</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	31,263		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			20,172 29
Overhead Conductors and Devices (356)			37,578 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>57,750</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			188,452 38
Overhead Conductors and Devices (365)			93,713 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			636,870 41
Line Transformers (368)			300 42
Services (369)			149,118 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			85,510 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,153,963</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			31,263 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>31,263</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,162,825</b>	<b>198,975</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>1,162,825</b>	<b>198,975</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>31,263</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,361,800</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,361,800</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0	2.86%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	60,188	2.10%		7
Reservoirs, Dams and Waterways (332)	180,928	2.10%	12,552	8
Water Wheels, Turbines and Generators (333)	84,395	2.10%	6,260	9
Accessory Electric Equipment (334)	456,650	3.50%	22,825	10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>782,161</b>		<b>41,637</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	145,226	3.00%		13
Fuel Holders, Producers and Accessories (342)	1,412	3.50%		14
Prime Movers (343)	311,032	3.50%		15
Generators (344)	17,271	3.40%		16
Accessory Electric Equipment (345)	41,178	3.40%		17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>516,119</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	89,671	3.30%	4,071	22
Overhead Conductors and Devices (356)	85,751	3.00%	3,671	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					60,188 7
332					193,480 8
333			1,955		92,610 9
334					479,475 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>1,955</u>	<u>0</u>	<u>825,753</u>
341					145,226 13
342	3,522				(2,110) 14
343	310,617				415 15
344	51,162	2,767			(36,658) 16
345					41,178 17
346					0 18
	<u>365,301</u>	<u>2,767</u>	<u>0</u>	<u>0</u>	<u>148,051</u>
352					0 19
353					0 20
354					0 21
355					93,742 22
356	7,067				82,355 23
357					0 24
358					0 25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>175,422</b>		<b>7,742</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	475,832	3.10%	32,462	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	255,604	3.90%	26,555	30
Overhead Conductors and Devices (365)	303,693	3.20%	28,946	31
Underground Conduit (366)	0	10.00%		32
Underground Conductors and Devices (367)	49,443	3.30%	5,035	33
Line Transformers (368)	340,379	3.20%	23,408	34
Services (369)	123,749	4.40%	13,890	35
Meters (370)	102,642	3.60%	7,544	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	4,971	4.10%	4,056	39
<b>Total Distribution Plant</b>	<b>1,656,313</b>		<b>141,896</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	160,475	2.50%	4,809	40
Office Furniture and Equipment (391)	6,210	5.40%	1,182	41
Computer Equipment (391.1)	11,507	14.30%	2,521	42
Transportation Equipment (392)	229,541	11.00%	23,192	43
Stores Equipment (393)	3,532	4.00%		44
Tools, Shop and Garage Equipment (394)	25,123	5.00%	1,984	45
Laboratory Equipment (395)	14,830	5.00%	1,651	46
Power Operated Equipment (396)	30,984	15.00%	6,233	47
Communication Equipment (397)	1,869	6.70%	568	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>484,071</b>		<b>42,140</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,614,086</b>		<b>233,415</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>7,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,097</b>	
361					0	27
362					508,294	28
363					0	29
364	11,850	6,217	1,465		265,557	30
365	7,756	5,171	2,759		322,471	31
366					0	32
367	32,722	892			20,864	33
368					363,787	34
369	3,782	407	20		133,470	35
370	16,985				93,201	36
371					0	37
372					0	38
373	2,411	1,799			4,817	39
	<b>75,506</b>	<b>14,486</b>	<b>4,244</b>	<b>0</b>	<b>1,712,461</b>	
390		16,400			148,884	40
391					7,392	41
391.1					14,028	42
392					252,733	43
393					3,532	44
394					27,107	45
395					16,481	46
396					37,217	47
397					2,437	48
398					0	49
399					0	50
	<b>0</b>	<b>16,400</b>	<b>0</b>	<b>0</b>	<b>509,811</b>	
	<b>447,874</b>	<b>33,653</b>	<b>6,199</b>	<b>0</b>	<b>3,372,173</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Utility or Municipality--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>3,614,086</u></u>		<u><u>233,415</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

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
	447,874	33,653	6,199	0	3,372,173

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	1,952	2.10%		7
Reservoirs, Dams and Waterways (332)	69,281	2.10%	2,454	8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
<b>Total Hydraulic Production Plant</b>	<b>71,233</b>		<b>2,454</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	1,664	3.30%	666	22
Overhead Conductors and Devices (356)	2,818	3.00%	1,127	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					1,952 7
332					71,735 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,687</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					2,330 22
356					3,945 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>4,482</b>		<b>1,793</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	44,636	3.90%	5,832	30
Overhead Conductors and Devices (365)	37,637	3.20%	2,933	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	123,033	3.30%	19,315	33
Line Transformers (368)	210	3.20%	10	34
Services (369)	72,100	4.40%	6,424	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	17,235	4.10%	3,349	39
<b>Total Distribution Plant</b>	<b>294,851</b>		<b>37,863</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	13,414	14.30%	4,470	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>13,414</b>		<b>4,470</b>	
<b>Total accum. prov. directly assignable</b>	<b>383,980</b>		<b>46,580</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

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	6,275
361					0 27
362					0 28
363					0 29
364					50,468 30
365					40,570 31
366					0 32
367					142,348 33
368					220 34
369					78,524 35
370					0 36
371					0 37
372					0 38
373					20,584 39
	0	0	0	0	332,714
390					0 40
391					0 41
391.1					17,884 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	17,884
	0	0	0	0	430,560

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Contributions--**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>383,980</u></u>		<u><u>46,580</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

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
	0	0	0	0	<u>430,560</u>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	53	0	0		53		1
7.2/12.5 kV (12kV)					0		2
14.4/24.9 kV (25kV)					0		3
<b>Other:</b>							
NONE					0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)					0		5
7.2/12.5 kV (12kV)					0		6
14.4/24.9 kV (25kV)					0		7
<b>Other:</b>							
NONE					0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	11	0	0		11		9
7.2/12.5 kV (12kV)					0		10
14.4/24.9 kV (25kV)					0		11
<b>Other:</b>							
NONE					0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)					0		13
7.2/12.5 kV (12kV)					0		14
14.4/24.9 kV (25kV)					0		15
<b>Other:</b>							
NONE					0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV					0		17
69 kV	4	0	0		4		18
115 kV					0		19
138 kV					0		20
<b>Other:</b>							
NONE					0		21
<b>Underground Lines</b>							
34.5 kV					0		22
69 kV					0		23
115 kV					0		24
138 kV					0		25
<b>Other:</b>							
NONE					0		26

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b>
Customers served at other than rural rates:	10
Farm	2
Nonfarm	16
<b>Total</b>	<b>18</b>
<b>Total customers on rural lines at end of year</b>	<b>18</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,418	Monday	01/23/2006	08:00	5,185	1
February	02	9,803	Monday	02/20/2006	09:00	5,015	2
March	03	9,089	Tuesday	03/14/2006	09:00	4,991	3
April	04	8,483	Monday	04/03/2006	09:00	4,031	4
May	05	9,757	Tuesday	05/30/2006	13:00	4,286	5
June	06	10,013	Friday	06/16/2006	16:00	4,658	6
July	07	12,426	Monday	07/17/2006	14:00	5,751	7
August	08	11,178	Tuesday	08/01/2006	14:00	5,005	8
September	09	8,748	Thursday	09/07/2006	14:00	4,312	9
October	10	8,900	Monday	10/23/2006	11:00	4,803	10
November	11	9,254	Thursday	11/30/2006	21:00	4,889	11
December	12	10,580	Thursday	12/07/2006	08:00	5,597	12
<b>Total</b>		<b>117,649</b>				<b>58,523</b>	

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

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	3,452	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>3,452</b>	<b>7</b>
Purchases	58,523	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
<b>Total Source of Energy</b>	<b>61,975</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	58,112	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	325	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>325</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>58,437</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	3,538	27
<b>Total Energy Losses</b>	<b>3,538</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.7088%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>61,975</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RURAL	RG-1	91	1,198		1
URBAN	RG-1	2,076	18,919		2
<b>Total Sales for Residential Sales</b>		<b>2,167</b>	<b>20,117</b>		
<b>Commercial &amp; Industrial</b>					
COMMERICAL	CG-1	481	15,593		3
LARGE POWER	CP-1	22	7,934		4
LARGE POWER TIME OF DAY	CP-2	10	14,076		5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>513</b>	<b>37,603</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	9	392		6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>9</b>	<b>392</b>		
<b>Sales for Resale</b>					
NONE					7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,689</b>	<b>58,112</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		101,410	11,930	<b>113,340</b>	<b>1</b>
		1,280,578	189,931	<b>1,470,509</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,381,988</b>	<b>201,861</b>	<b>1,583,849</b>	
		1,061,435	155,386	<b>1,216,821</b>	<b>3</b>
2,494		447,470	77,980	<b>525,450</b>	<b>4</b>
2,828		754,977	139,398	<b>894,375</b>	<b>5</b>
<b>5,322</b>	<b>0</b>	<b>2,263,882</b>	<b>372,764</b>	<b>2,636,646</b>	
		63,976	3,834	<b>67,810</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>63,976</b>	<b>3,834</b>	<b>67,810</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>5,322</b>	<b>0</b>	<b>3,709,846</b>	<b>578,459</b>	<b>4,288,305</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM				1
Point of Delivery	BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW	117,649				6
Average load factor	<b>68.1421%</b>				7
Total Cost of Purchased Power	3,127,486				8
Average cost per kWh	<b>0.0534</b>				9
On-Peak Hours (if applicable)	:00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,408	2,777			12
February	2,367	2,648			13
March	2,509	2,481			14
April	1,877	2,154			15
May	2,118	2,167			16
June	2,415	2,244			17
July	2,623	3,128			18
August	2,581	2,424			19
September	2,026	2,286			20
October	2,355	2,449			21
November	2,342	2,547			22
December	2,469	3,128			23
<b>Total kWh (000)</b>	<b>28,090</b>	<b>30,433</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,077	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,100	7
Date and Hour of Such Maximum Demand	12/30/2006 11	8
<b>Load Factor</b>	<b>0.3193</b>	<b>9</b>
Maximum Net Generation in Any One Day	19,200	10
Date of Such Maximum	12/2/2006	11
Number of Hours Generators Operated	8,760	12
Maximum Continuous or Dependable Capacity--kW	8,730	13
Is Plant Owned or Leased?		14
Total Production Expenses	379,787	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>123</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	301	17
February	151	18
March	219	19
April	326	20
May	448	21
June	256	22
July	4	23
August	281	24
September	217	25
October	240	26
November	276	27
December	358	28
<b>Total kWh (000)</b>	<b>3,077</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BRF MUN UT	BRF MUN UT		1
Unit Identification	#2	#1		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	409	2,668		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	400	700		7
Date and Hour of Such Maximum Demand	9/8/2006 9	5/19/2006 16		8
<b>Load Factor</b>	<b>0.1167</b>	<b>0.4351</b>		<b>9</b>
Maximum Net Generation in Any One Day	8,800	14,800		10
Date of Such Maximum	10/20/2006	05/16/2006		11
Number of Hours Generators Operated	1,659	7,403		12
Maximum Continuous or Dependable Capacity--kW	8,400	330		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	48,347	331,440		15
<b>Cost per kWh of Net Generation (\$)</b>	<b>118.2078</b>	<b>124.2279</b>		<b>16</b>
Monthly Net Generation --- kWh (000):				
January	0	301		17
February	0	151		18
March	0	219		19
April	0	326		20
May	21	427		21
June	0	256		22
July	0	4		23
August	0	281		24
September	49	168		25
October	129	111		26
November	107	169		27
December	103	255		28
<b>Total kWh (000)</b>	<b>409</b>	<b>2,668</b>		<b>29</b>
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1	2	3	4		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1	1		4
Total Capacity of Transformers in kVA	3,750	5,000	8,400	5,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	3,510	2,441	4,006	2,815		7
Dt and Hr of Such Maximum Demand	07/31/2006 16:00	07/31/2006 18:00	07/17/2006 15:00	07/17/2006 14:00		8 9
Kwh Output	14,753	11,270	17,444	15,056		10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total 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)	(r)	
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	2,832	836	45,690	1
Acquired during year	422	38	4,558	2
<b>Total</b>	<b>3,254</b>	<b>874</b>	<b>50,248</b>	<b>3</b>
Retired during year	450	0	0	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,804</b>	<b>874</b>	<b>50,248</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,689	734	39,410	8
In utility's use	9	5	128	9
				10
Locked meters on customers' premises				11
In stock	106	135	10,710	12
<b>Total end of year</b>	<b>2,804</b>	<b>874</b>	<b>50,248</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	370	185,379	1
Sodium Vapor	150	20	19,680	2
Sodium Vapor	250	146	167,399	3
<b>Total</b>		<b>536</b>	<b>372,458</b>	
<b>Ornamental</b>				
Sodium Vapor	70	52	14,375	4
Sodium Vapor	400	11	5,580	5
<b>Total</b>		<b>63</b>	<b>19,955</b>	
<b>Other</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

#### General footnotes

Purchase power costs are up due to wholesale increases.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

In Account 543 we did a major overhaul of one of our hydros.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

Pensions and benefits are up due to health insurance increase we had on 1/1/2006 and 7/1/2006.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

#### General footnotes

The Utility removed 4 diesel generators that have been out of production for some time.

If Retirements for any Accounts exceed \$100,000, please explain.

The Utility fully retired the 4 diesels that have been out of production for many years.

If Adjustments for any account are nonzero, please explain.

In transferring the costs to contributed plant there was more of a balance then put into plant because of averaging costs.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

The Utility is servicing a new area that a Wal-Mart was located in.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If End of Year Balance is less than zero, please explain.

The Utilities removed all generators Acct 344 and also all fuel holders of acct 342. The 4 diesel generators the Utility has were taken out of commission and retired.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The Utility will have to check to see why there was a balance of \$415.00. The plant was fully depreciated.

The same thing as above the plant was fully depreciated so will have to check in the negative balance of \$2,110.00.

The Utility again will have to check into acct 344 as it was fully depreciated and now fully retired.

The Utility will check into acct 331 and see why they don't equal.

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### Production Statistics Totals (Page E-21)

#### General footnotes

The Date/Hours for the 60 minute Max Demand would not let me put in the correct date. The date was 12/31/2006. It would only let me put in 12/30/2006.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Internal Combustion Generation Plants (Page E-23)

#### General footnotes

All four diesel generators were retired this year. I was unable to remove the information. It should be recorded as none.

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