



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, 2007

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

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

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

**SIGNATURE PAGE**

I JEAN MICKELSON of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2008  
(Date)

OFFICE MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** 119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1396

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JEAN A MICKELSON

**Title:** OFFICE MANAGER

**Office Address:**

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

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

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

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

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

**Name:** KIM SHULT

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & CO. LLP

7900 XERXES AVE., STE. 2400  
MINNEAPOLIS, MN 55431

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

**Fax Number:** (952) 835 - 5845

**E-mail Address:** kshult@virchowkrause.com

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**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:**

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**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:** MANAGER

**Office Address:** VIRCHOW KRAUSE & CO. LLP  
7900 XERXES AVE., STE. 2400  
MINNEAPOLIS, MN 55431

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

**Fax Number:** (952) 835 - 5845

**E-mail Address:** kshult@virchowkrause.com

**Date of most recent audit report:** 10/29/2007

**Period covered by most recent audit:** 1/1/2006 THRU 12/31/2006

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

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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:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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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)	5,817,508	5,152,087	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,955,495	4,486,416	2
Depreciation Expense (403)	359,511	312,767	3
Amortization Expense (404-407)	6,113	6,113	4
Taxes (408)	295,341	277,600	5
<b>Total Operating Expenses</b>	<b>5,616,460</b>	<b>5,082,896</b>	
<b>Net Operating Income</b>	<b>201,048</b>	<b>69,191</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>201,048</b>	<b>69,191</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,956	3,322	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	39,523	34,989	10
Miscellaneous Nonoperating Income (421)	75,918	198,527	11
<b>Total Other Income</b>	<b>123,397</b>	<b>236,838</b>	
<b>Total Income</b>	<b>324,445</b>	<b>306,029</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(38,132)	(38,132)	12
Other Income Deductions (426)	117,175	113,256	13
<b>Total Miscellaneous Income Deductions</b>	<b>79,043</b>	<b>75,124</b>	
<b>Income Before Interest Charges</b>	<b>245,402</b>	<b>230,905</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	82,980	78,512	14
Amortization of Debt Discount and Expense (428)	7,046	7,046	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,894	730	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>91,920</b>	<b>86,288</b>	
<b>Net Income</b>	<b>153,482</b>	<b>144,617</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,829,060	9,688,683	20
Balance Transferred from Income (433)	153,482	144,617	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	14,332	0	23
Appropriations of Surplus--Debit (436)	4,239	4,240	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,963,971</b>	<b>9,829,060</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	5,817,508		5,817,508	1
<b>Total (Acct. 400):</b>	<b>5,817,508</b>	<b>0</b>	<b>5,817,508</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,955,495		4,955,495	2
<b>Total (Acct. 401-402):</b>	<b>4,955,495</b>	<b>0</b>	<b>4,955,495</b>	
<b>Depreciation Expense (403):</b>				
Derived	359,511		359,511	3
<b>Total (Acct. 403):</b>	<b>359,511</b>	<b>0</b>	<b>359,511</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	295,341		295,341	5
<b>Total (Acct. 408):</b>	<b>295,341</b>	<b>0</b>	<b>295,341</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>201,048</b>	<b>0</b>	<b>201,048</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	7,956		7,956	8
<b>Total (Acct. 415-416):</b>	<b>7,956</b>	<b>0</b>	<b>7,956</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	39,523	0	39,523 11
<b>Total (Acct. 419):</b>	<b>39,523</b>	<b>0</b>	<b>39,523</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]		0 12
Contributed Plant - Electric	[REDACTED]	75,918	75,918 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>75,918</b>	<b>75,918</b>
<b>TOTAL OTHER INCOME:</b>	<b>47,479</b>	<b>75,918</b>	<b>123,397</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]	65,731	65,731 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	51,444	51,444 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>117,175</b>	<b>117,175</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(38,132)</b>	<b>117,175</b>	<b>79,043</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	82,980	[REDACTED]	82,980 20
<b>Total (Acct. 427):</b>	<b>82,980</b>	<b>0</b>	<b>82,980</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	7,046	[REDACTED]	7,046 21
<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 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 23
<b>Total (Acct. 430):</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>Other Interest Expense (431):</b>			
Derived	1,894		1,894 24
<b>Total (Acct. 431):</b>	<b>1,894</b>	<b>0</b>	<b>1,894</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>91,920</b>	<b>0</b>	<b>91,920</b>
<b>NET INCOME:</b>	<b>194,739</b>	<b>(41,257)</b>	<b>153,482</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,469,350	3,359,710	9,829,060 26
<b>Total (Acct. 216):</b>	<b>6,469,350</b>	<b>3,359,710</b>	<b>9,829,060</b>
<b>Balance Transferred from Income (433):</b>			
Derived	194,739	(41,257)	153,482 27
<b>Total (Acct. 433):</b>	<b>194,739</b>	<b>(41,257)</b>	<b>153,482</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
ADJUST 12/31/06 EQUITY TO AUDIT REPORT	14,332	0	14,332 29
<b>Total (Acct. 435)--Debit:</b>	<b>14,332</b>	<b>0</b>	<b>14,332</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	4,239		4,239 30
<b>Total (Acct. 436)--Debit:</b>	<b>4,239</b>	<b>0</b>	<b>4,239</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,645,518</b>	<b>3,318,453</b>	<b>9,963,971</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)	336	9,203			9,539	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	400	233			633	3
Materials					0	4
Taxes		18			18	5
<b>Other (list by major classes):</b>						
TRANSPORTATION		78			78	6
INSURANCE	65	48			113	7
INVENTORY		741			741	8
<b>Total costs and expenses</b>	<b>465</b>	<b>1,118</b>	<b>0</b>	<b>0</b>	<b>1,583</b>	
<b>Net income (or loss)</b>	<b>(129)</b>	<b>8,085</b>	<b>0</b>	<b>0</b>	<b>7,956</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	844,620	4,972,888	0	0	5,817,508	1
Less: interdepartmental sales	151		0	0	151	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	811	691			1,502	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>843,658</b>	<b>4,972,197</b>	<b>0</b>	<b>0</b>	<b>5,815,855</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	153,702	7,800	161,502	1
Electric operating expenses	393,486		393,486	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	22	219	241	6
Other nonutility expenses			0	7
Water utility plant accounts	1,762		1,762	8
Electric utility plant accounts	54,076	2,904	56,980	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	87		87	13
Accum. prov. for depreciation of electric plant	15,675	647	16,322	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	11,570	(11,570)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>630,380</b>	<b>0</b>	<b>630,380</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	2	1
Electric	12	2
Gas		3
Sewer	2	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)	17,836,119	17,336,171	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,753,601	5,426,323	2
<b>Net Utility Plant</b>	<b>12,082,518</b>	<b>11,909,848</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,082,518</b>	<b>11,909,848</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)	285,977	284,952	9
<b>Total Other Property and Investments</b>	<b>285,977</b>	<b>284,952</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	531,927	643,455	10
Special Deposits (132-134)	506,137	529,825	11
Working Funds (135)			12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	629,142	463,761	15
Other Accounts Receivable (143)	49,888	62,033	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	9,617	119,820	18
Materials and Supplies (151-163)	273,053	259,062	19
Prepayments (165)	0	8,278	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>1,999,764</b>	<b>2,086,234</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	49,114	90,659	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>49,114</b>	<b>90,659</b>	
<b>Total Assets and Other Debits</b>	<b>14,417,373</b>	<b>14,371,693</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	1,097,861	26
Appropriated Earned Surplus (215)	42,383	42,383	27
Unappropriated Earned Surplus (216)	9,963,971	9,829,060	28
<b>Total Proprietary Capital</b>	<b>11,104,215</b>	<b>10,969,304</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,865,000	1,955,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,865,000</b>	<b>1,955,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	415,140	397,978	33
Payables to Municipality (233)	68,130	76,105	34
Customer Deposits (235)	21,165	21,181	35
Taxes Accrued (236)	218,882	209,551	36
Interest Accrued (237)	9,069	8,560	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	63,138	55,163	41
<b>Total Current and Accrued Liabilities</b>	<b>795,524</b>	<b>768,538</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	652,634	678,851	44
<b>Total Deferred Credits</b>	<b>652,634</b>	<b>678,851</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>14,417,373</b>	<b>14,371,693</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	8,540,000	0	0	8,796,171	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)	5,548,274	0	0	7,534,649	2
Utility Plant in Service - Contributed Plant (101.2)	3,074,855	0	0	1,438,929	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)	8,832			221,534	9
<b>Total Utility Plant</b>	<b>8,641,007</b>	<b>0</b>	<b>0</b>	<b>9,195,112</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)	997,517	0	0	3,488,898	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	726,986	0	0	482,004	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)				58,196	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>1,724,503</b>	<b>0</b>	<b>0</b>	<b>4,029,098</b>	
<b>Net Utility Plant</b>	<b>6,916,504</b>	<b>0</b>	<b>0</b>	<b>5,166,014</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>	910,252	3,372,173			<b>4,282,425</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	141,092	218,419			<b>359,511</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,006				<b>5,006</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	312	8,664			<b>8,976</b>	<b>10</b>
Other credits (specify):						<b>11</b>
TRANSPORTATION CLEARANCE	5,138	27,606			<b>32,744</b>	<b>12</b>
ADJUSTMENT - BEGINNING BALAN	0	123			<b>123</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>151,548</b>	<b>254,812</b>	<b>0</b>	<b>0</b>	<b>406,360</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	62,784	119,236			<b>182,020</b>	<b>18</b>
Cost of removal	1,499	18,851			<b>20,350</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>64,283</b>	<b>138,087</b>	<b>0</b>	<b>0</b>	<b>202,370</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>997,517</b>	<b>3,488,898</b>	<b>0</b>	<b>0</b>	<b>4,486,415</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>	661,255	430,560			<b>1,091,815</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	65,731	51,444			<b>117,175</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	0	0			<b>0</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>65,731</b>	<b>51,444</b>	<b>0</b>	<b>0</b>	<b>117,175</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>726,986</b>	<b>482,004</b>	<b>0</b>	<b>0</b>	<b>1,208,990</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)			230,827		230,827	228,175	3
<b>Total Electric Utility</b>					<b>230,827</b>	<b>228,175</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	230,827	228,175	1
Water utility (154)	42,226	30,887	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>273,053</b>	<b>259,062</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	10,979	1
WATER SYSTEM REVENUE BONDS 2003	3,829	428	0	2
WATER SYSTEM REVENUE BONDS 2006	2,119	428	38,135	3
<b>Total</b>			<b>49,114</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,097,861	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>1,097,861</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYS REVENUE BONDS 1997	06/16/1997	12/01/2007	5.45%	0	1
WATER SYS REVENUE BONDS 2003	07/10/2003	12/01/2017	2.55%	555,000	2
WATER SYS REVENUE BONDS 2006	03/28/2006	12/01/2025	4.10%	1,310,000	3
<b>Total Bonds (Account 221):</b>				<b>1,865,000</b>	
Total Reacquired Bonds (Account 222)				0	4

**Net amount of bonds outstanding December 31: 1,865,000**

### 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.

<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	209,551	1
<b>Accruals:</b>		
Charged water department expense	108,137	2
Charged electric department expense	187,204	3
Charged sewer department expense	1,311	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>296,652</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	209,551	6
Social Security taxes	49,225	7
PSC Remainder Assessment	5,901	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	22,644	9
<b>Total payments and other debits</b>	<b>287,321</b>	
<b>Balance end of year</b>	<b>218,882</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	192	2,068	2,260	0	1
WATER SYS REVENUE BONDS 2003	2,031	24,102	23,910	2,223	2
WATER SYS REVENUE BONDS 2006	4,599	56,810	56,602	4,807	3
<b>Subtotal</b>	<b>6,822</b>	<b>82,980</b>	<b>82,772</b>	<b>7,030</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<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	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	1,738	1,894	1,593	2,039	6
<b>Subtotal</b>	<b>1,738</b>	<b>1,894</b>	<b>1,593</b>	<b>2,039</b>	
<b>Total</b>	<b>8,560</b>	<b>84,874</b>	<b>84,365</b>	<b>9,069</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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION ACCOUNT - WATER	16,319	3
RESERVE ACCOUNTS - WATER	189,287	4
BOILER INSURANCE - ELECTRIC AND WATER	80,371	5
<b>Total (Acct. 125):</b>	<b>285,977</b>	
<b>Depreciation Fund (126):</b>		
NONE		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>		
LOCAL GOVERNMENT INVESTMENT POOL	80,858	9
BLACK RIVER COUNTRY BANK	422,779	10
DEPOSIT ON GARAGE RENTAL	1,000	11
CAFETERIA PLAN ACCOUNT	1,500	12
<b>Total (Acct. 134):</b>	<b>506,137</b>	
<b>Notes Receivable (141):</b>		
NONE		13
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	75,246	14
Electric	553,896	15
Sewer (Regulated)		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 142):</b>	<b>629,142</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>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS - WATER	1,326	20
MISCELLANEOUS ACCOUNTS - ELECTRIC	14,745	21
POLE CONTACTS	24,625	22
RECEIVABLES FOR UTILITY PROJECTS	9,192	23
<b>Total (Acct. 143):</b>		<b>49,888</b>
<b>Receivables from Municipality (145):</b>		
CITY OF BLACK RIVER FALLS -- TAX ROLL ITEMS	9,617	24
<b>Total (Acct. 145):</b>		<b>9,617</b>
<b>Prepayments (165):</b>		
NONE		25
<b>Total (Acct. 165):</b>		<b>0</b>
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		30
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
CITY OF BLACK RIVER FALLS - OPERATING ITEMS	17,418	31
CITY OF BLACK RIVER FALLS - PLANT PROJECT	50,712	32
<b>Total (Acct. 233):</b>		<b>68,130</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	610,107	33

**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 Deferred Credits (253):</b>	
PUBLIC BENEFITS	42,527
<b>Total (Acct. 253):</b>	<b>652,634</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)	5,492,720	7,390,108	0	0	<b>12,882,828</b>	<b>1</b>
Materials and Supplies	36,556	229,501	0	0	<b>266,057</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	953,884	3,430,535	0	0	<b>4,384,419</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	395,038	234,135	0	0	<b>629,173</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,180,354</b>	<b>3,954,939</b>	<b>0</b>	<b>0</b>	<b>8,135,293</b>	
Net Operating Income	149,022	52,026	0	0	<b>201,048</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.56%</b>	<b>1.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.47%</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)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	407,009	241,230	0	0	<b>648,239</b>	<b>1</b>
<b>Add credits during year:</b>					<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>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>383,067</b>	<b>227,040</b>	<b>0</b>	<b>0</b>	<b>610,107</b>	

**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.

Acct 231 is interest payable for customer deposits.

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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.

Done

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**Signature Page (Page ii)**

**General footnotes**

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission  
Black River Falls Municipal Utilities  
Black River Falls, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Black River Falls Municipal Electric and Water Utilities, enterprise funds of the City of Black River Falls as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2007 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

March 24, 2008

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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)	837,185	821,252	1
<b>Total Sales of Water</b>	<b>837,185</b>	<b>821,252</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,462	1,643	2
Miscellaneous Service Revenues (471)	30	30	3
Rents from Water Property (472)	25	25	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,918	5,014	6
<b>Total Other Operating Revenues</b>	<b>7,435</b>	<b>6,712</b>	
<b>Total Operating Revenues</b>	<b>844,620</b>	<b>827,964</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	93,120	62,237	8
Water Treatment Expenses (640-652)	89,517	60,418	9
Transmission and Distribution Expenses (660-678)	80,007	65,133	10
Customer Accounts Expenses (901-905)	36,987	34,959	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	146,738	128,839	13
<b>Total Operation and Maintenance Expenses</b>	<b>446,369</b>	<b>351,586</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	141,092	102,505	14
Amortization Expense (404-407)		0	15
Taxes (408)	108,137	98,986	16
<b>Total Other Operating Expenses</b>	<b>249,229</b>	<b>201,491</b>	
<b>Total Operating Expenses</b>	<b>695,598</b>	<b>553,077</b>	
<b>NET OPERATING INCOME</b>	<b>149,022</b>	<b>274,887</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	1,228	54,734	299,140	4
Commercial	259	57,146	214,859	5
Industrial	24	12,177	39,515	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,511</b>	<b>124,057</b>	<b>553,514</b>	
Private Fire Protection Service (462)	25		18,324	7
Public Fire Protection Service (463)	1		214,538	8
Other Sales to Public Authorities (464)	47	11,447	50,658	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	1,350	151	12
<b>Total Sales of Water</b>	<b>1,587</b>	<b>136,854</b>	<b>837,185</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	1,462	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,462</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	5,918	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,918</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)	19,496	18,439	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	37,222	33,554	17
Pumping Labor and Expenses (624)	4,234	2,394	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)	32,168	7,850	25
<b>Total Pumping Expenses</b>	<b>93,120</b>	<b>62,237</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	26,220	29,638	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)	59,025	28,506	<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)	4,272	2,274	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>89,517</b>	<b>60,418</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	21,852	26,639	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	12,530	12,572	<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)		0	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	37,006	21,231	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	4,280	1,764	<b>46</b>
Maintenance of Meters (676)	2,856	542	<b>47</b>
Maintenance of Hydrants (677)	1,483	2,385	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>80,007</b>	<b>65,133</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	5,813	6,030	<b>51</b>
Customer Records and Collection Expenses (903)	30,363	28,929	<b>52</b>
Uncollectible Accounts (904)	811	0	<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>36,987</b>	<b>34,959</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)	25,343	17,123	56
Office Supplies and Expenses (921)	7,636	10,673	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	8,051	6,938	59
Property Insurance (924)	2,079	2,005	60
Injuries and Damages (925)	9,709	8,720	61
Employee Pensions and Benefits (926)	74,150	66,212	62
Regulatory Commission Expenses (928)		78	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	6,990	9,476	65
Rents (931)		0	66
Maintenance of General Plant (932)	12,780	7,614	67
<b>Total Administrative and General Expenses</b>	<b>146,738</b>	<b>128,839</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>446,369</b>	<b>351,586</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		97,189	89,543	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,311	1,049	2
<b>Net property tax equivalent</b>		<b>95,878</b>	<b>88,494</b>	
Social Security		11,308	9,942	3
PSC Remainder Assessment		951	550	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>108,137</b>	<b>98,986</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		0.242174				3
County tax rate	mills		9.313021				4
Local tax rate	mills		10.120504				5
School tax rate	mills		10.108833				6
Voc. school tax rate	mills		2.731397				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>32.515929</b>				<b>10</b>
Less: state credit	mills		1.525000				11
<b>Net tax rate</b>	mills		<b>30.990929</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.120504</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.840230</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>22.960734</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.515929</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706138</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.990929</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.883874</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,550,254</b>	6,550,254				22
Materials & Supplies	\$	<b>30,887</b>	30,887				23
<b>Subtotal</b>	\$	<b>6,581,141</b>	<b>6,581,141</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>243,946</b>	243,946				25
<b>Taxable Assets</b>	\$	<b>6,337,195</b>	<b>6,337,195</b>				<b>26</b>
Assessment Ratio	dec.		0.700800				27
<b>Assessed Value</b>	\$	<b>4,441,106</b>	<b>4,441,106</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.883874</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>97,189</b>	<b>97,189</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>97,189</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)	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>323,199</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	87,910	3,425	12
Structures and Improvements (321)	1,084,533	52,521	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	65,362		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	255,762	4,184	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>1,493,567</b>	<b>60,130</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	26,604	23
<b>Total Water Treatment Plant</b>	<b>252,066</b>	<b>26,604</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)			91,335 12
Structures and Improvements (321)			1,137,054 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)	49,300		16,062 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	1,894		258,052 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>51,194</b>	<b>0</b>	<b>1,502,503</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		273,204 23
<b>Total Water Treatment Plant</b>	<b>5,466</b>	<b>0</b>	<b>273,204</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)	2,130,237	37,849	27
Fire Mains (344)	0		28
Services (345)	353,243	8,132	29
Meters (346)	169,717	29,929	30
Hydrants (348)	282,555	11,248	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,022,569</b>	<b>87,158</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>345,765</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,437,166</b>	<b>173,892</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,437,166</b>	<b>173,892</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)	364		2,167,722 27
Fire Mains (344)			0 28
Services (345)	199		361,176 29
Meters (346)	5,193		194,453 30
Hydrants (348)	368		293,435 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>6,124</b>	<b>0</b>	<b>3,103,603</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>62,784</b>	<b>0</b>	<b>5,548,274</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>62,784</b>	<b>0</b>	<b>5,548,274</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)	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>307,830</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)			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>0</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>3,074,855</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,074,855</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>0</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>0</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)	77,331	2.90%	8,679	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,380	1.80%	430	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>81,711</b>		<b>9,109</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	94,710	3.20%	35,545	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	(2,385)	4.40%	1,792	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	42,909	4.40%	11,304	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>135,234</b>		<b>48,641</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	21,079	3.30%	8,667	17
<b>Total Water Treatment Plant</b>	<b>21,079</b>		<b>8,667</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	54,282	1.90%	1,643	19
Transmission and Distribution Mains (343)	321,444	1.30%	27,937	20
Fire Mains (344)	0			21
Services (345)	86,274	2.90%	10,359	22
Meters (346)	83,514	5.50%	10,014	23
Hydrants (348)	34,421	2.20%	6,336	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					86,010	4
315					0	5
316					4,810	6
317					0	7
	0	0	0	0	90,820	
321					130,255	8
322					0	9
323	49,300				(49,893)	10
324					0	11
325	1,894				52,319	12
326					0	13
327					0	14
328					0	15
	51,194	0	0	0	132,681	
331					0	16
332	5,466				24,280	17
	5,466	0	0	0	24,280	
341					0	18
342					55,925	19
343	364				349,017	20
344					0	21
345	199				96,434	22
346	5,193		312		88,647	23
348	368	1,499			38,890	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>579,935</b>		<b>56,289</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	21,261	2.90%	2,513	26
Office Furniture and Equipment (391)	2,453	5.80%	305	27
Computer Equipment (391.1)	8,769	26.67%	4,145	28
Transportation Equipment (392)	27,947	10.50%	5,138	29
Stores Equipment (393)	21	5.80%		30
Tools, Shop and Garage Equipment (394)	17,394	5.80%	1,422	31
Laboratory Equipment (395)	4,476	5.80%	1,010	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,974	15.00%		34
SCADA Equipment (397.1)	6,998	9.20%	13,997	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>92,293</b>		<b>28,530</b>	
<b>Total accum. prov. directly assignable</b>	<b>910,252</b>		<b>151,236</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>910,252</b>		<b>151,236</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349					0 25
	6,124	1,499	312	0	628,913
390					23,774 26
391					2,758 27
391.1					12,914 28
392					33,085 29
393					21 30
394					18,816 31
395					5,486 32
396					0 33
397					2,974 34
397.1					20,995 35
398					0 36
399					0 37
	0	0	0	0	120,823
	62,784	1,499	312	0	997,517
					0 38
	62,784	1,499	312	0	997,517

## 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)	83,762	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>83,762</b>		<b>7,773</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	87,053	3.20%	8,630	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	(4,238)	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	16,470	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>99,285</b>		<b>10,308</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	2,877	3.30%	180	17
<b>Total Water Treatment Plant</b>	<b>2,877</b>		<b>180</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	132,994	1.90%	4,026	19
Transmission and Distribution Mains (343)	185,800	1.30%	20,663	20
Fire Mains (344)	0			21
Services (345)	96,875	2.09%	13,059	22
Meters (346)	0			23
Hydrants (348)	26,581	2.20%	4,926	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					91,535 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	91,535
321					95,683 8
322					0 9
323					(4,238) 10
324					0 11
325					18,148 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	109,593
331					0 16
332					3,057 17
	0	0	0	0	3,057
341					0 18
342					137,020 19
343					206,463 20
344					0 21
345					109,934 22
346					0 23
348					31,507 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>442,250</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)	33,081	26.70%	4,796	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>33,081</b>		<b>4,796</b>	
<b>Total accum. prov. directly assignable</b>	<b>661,255</b>		<b>65,731</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>661,255</b>		<b>65,731</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 25
	0	0	0	0	484,924
390					0 26
391					0 27
391.1					37,877 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
	0	0	0	0	37,877
	0	0	0	0	726,986
					0 38
	0	0	0	0	726,986

## 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			16,985	<b>16,985</b>	1
February			16,280	<b>16,280</b>	2
March			14,741	<b>14,741</b>	3
April			13,351	<b>13,351</b>	4
May			13,511	<b>13,511</b>	5
June			15,278	<b>15,278</b>	6
July			18,205	<b>18,205</b>	7
August			15,813	<b>15,813</b>	8
September			13,167	<b>13,167</b>	9
October			12,598	<b>12,598</b>	10
November			10,948	<b>10,948</b>	11
December			11,655	<b>11,655</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>172,532</b>	<b>172,532</b>	
Less: Water sold				136,854	13
Volume pumped but not sold				<b>35,678</b>	14
Volume sold as a percent of volume pumped				<b>79%</b>	15
Volume used for water production, water quality and system maintenance				6,095	16
Volume related to equipment/system malfunction				20,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>26,095</b>	19
Volume pumped but unaccounted for				<b>9,583</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				785	24
Date of maximum: 8/3/2007					25
Cause of maximum:					26
Dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				279	27
Date of minimum: 12/3/2007					28
Total KWH used for pumping for the year				522	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
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	1
M	D	1.000	747	0	0	0	747	2
M	D	1.500	5,624	0	0	0	5,624	3
M	D	2.000	9,643	0	0	0	9,643	4
M	D	4.000	4,925	37	200	0	4,762	5
P	D	4.000	300	0	0	0	300	6
M	D	6.000	64,288	82	0	0	64,370	7
P	D	6.000	3,195	0	0	0	3,195	8
M	D	8.000	42,827	740	0	0	43,567	9
M	S	8.000	2,701	0	0	0	2,701	10
M	D	10.000	9,871	0	0	0	9,871	11
M	D	12.000	21,529	0	0	0	21,529	12
M	S	12.000	0	0	0	0	0	13
M	T	12.000	1,464	0	0	0	1,464	14
<b>Total Within Municipality</b>			<b>172,394</b>	<b>859</b>	<b>200</b>	<b>0</b>	<b>173,053</b>	
M	D	12.000	5,530	0	0	0	5,530	15
M	S	12.000	0	0	0	0	0	16
<b>Total Outside of Municipality</b>			<b>5,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,530</b>	
<b>Total Utility</b>			<b>177,924</b>	<b>859</b>	<b>200</b>	<b>0</b>	<b>178,583</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	806	0	3	0	803		1
M	1.000	708	1	0	0	709		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	45	4	0	0	49		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	2	0	0	0	2		9
M	4.000	8	0	1	0	7		10
M	6.000	19	0	0	0	19		11
M	8.000	6	0	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>1,679</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>1,680</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	1,566	130	40	(199)	1,457	136	1
0.750	150	26	3	(54)	119	2	2
1.000	72	10	0	(11)	71	2	3
1.250	4	0	1	0	3	0	4
1.500	30	6	1	(6)	29	1	5
2.000	31	5	0	(8)	28	4	6
3.000	11	3	1	(1)	12	12	7
4.000	8	1	1	(2)	6	3	8
<b>Total:</b>	<b>1,872</b>	<b>181</b>	<b>47</b>	<b>(281)</b>	<b>1,725</b>	<b>160</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	1,216	153	7	16	0	65	1,457	1
0.750	81	12	3	3	0	20	119	2
1.000	10	34	8	11	0	8	71	3
1.250	1	2	0	0	0	0	3	4
1.500	0	17	0	6	0	6	29	5
2.000	0	10	3	9	0	6	28	6
3.000	0	8	1	3	0	0	12	7
4.000	0	3	1	2	0	0	6	8
<b>Total:</b>	<b>1,308</b>	<b>239</b>	<b>23</b>	<b>50</b>	<b>0</b>	<b>105</b>	<b>1,725</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	261	4	1		264	2
<b>Total Fire Hydrants</b>	<b>269</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>272</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:	272
Number of distribution system valves end of year:	462
Number of distribution valves operated during year:	231

## WATER OPERATING SECTION FOOTNOTES

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

**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 Utility purchases power from a Rural Cooperative for 2 wells and their rate is .096 with a PCAC. The other 2 wells are from our electric utility at a rate of \$.664 with a PCAC running over \$.02. The Electric Utility's whole sale rate increased approximately 16%.

**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.**

Acct 633 Maintenance of Pumping Equipment: Increased in 2007 due to rehabilitation of well #4.

Account 642 Operation Labor and Expenses: 2007 expenses include \$26,000 for backwashing the filters. The Water Utility also had a wage increase of 3%. In 2006, the employees had been working on painting on the addition to the filter plant and now labor is comparable to prior years.

Account 673 Maintenance of Transmission and Distribution Mains: The Utility had 6 main breaks during 2007. One break was under a creek that was capped off and another had many breaks and filling.

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

**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 Council has exempted all new major improvements fro 10 years from property tax equivalent. The exempt amount as of 1/1/07 is \$1,989,746.

### 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: Negative accumulated depreciation balance is due to \$49,300 sale of a portable generator in 2007. In 2008 a new on will be purchased and depreciation will be taken on that to offset the negative balance.

**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: This was overdepreciated in a prior year. No depreciation is taken in 2007.

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

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

Account 323 is negative due to disposal recorded in 2006.

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

Acct 391.1 is overdepreciated. The utility review this and stop depreciation going forward if necessary.

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

On 2 of the wells we purchase power through the rural cooperative at a higher rate.

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### 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.

Additions were utility financed.

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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.

Additions are utility financed.

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

All services owned by the Utility are in service.

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### Meters (Page W-23)

#### General footnotes

The Water Utility is in the process of installing Remote Itron meters. The Utility did not put on all meters in stock. The utility plans to install them in 2008.

#### Explain all reported adjustments.

The Water Utility employees did not give a full list of all the retired maters. They will be retired in 2008.

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 of our station meters are tested every 2 years. The Utility replaced two of them this last year.

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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)	4,925,465	4,288,305	1
<b>Total Sales of Electricity</b>	<b>4,925,465</b>	<b>4,288,305</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	8,931	9,136	2
Miscellaneous Service Revenues (451)	1,455	1,670	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	34,141	26,793	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,896	(1,781)	7
<b>Total Other Operating Revenues</b>	<b>47,423</b>	<b>35,818</b>	
<b>Total Operating Revenues</b>	<b>4,972,888</b>	<b>4,324,123</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	3,817,385	3,507,452	8
Transmission Expenses (560-573)	16,380	(132)	9
Distribution Expenses (580-598)	268,749	204,726	10
Customer Accounts Expenses (901-905)	94,863	107,713	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	311,749	315,071	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,509,126</b>	<b>4,134,830</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	218,419	210,262	14
Amortization Expense (404-407)	6,113	6,113	15
Taxes (408)	187,204	178,614	16
<b>Total Other Expenses</b>	<b>411,736</b>	<b>394,989</b>	
<b>Total Operating Expenses</b>	<b>4,920,862</b>	<b>4,529,819</b>	
<b>NET OPERATING INCOME</b>	<b>52,026</b>	<b>(205,696)</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	8,931	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,931</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS REVENUES	1,455	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,455</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	22,141	5
CELL TOWER RENTAL	12,000	6
<b>Total Rent from Electric Property (454)</b>	<b>34,141</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER REVENUES	155	8
CLEARING SALES TAX	2,741	9
<b>Total Other Electric Revenues (456)</b>	<b>2,896</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)	119,273	113,774	14
Water for Power (536)	0		15
Hydraulic Expenses (537)	9,958	8,550	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)	5,433	257,462	22
Maintenance of Electric Plant (544)	0		23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
<b>Total Hydraulic Power Generation Expenses</b>	<b>134,664</b>	<b>379,786</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)	3,681,894	3,127,486	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	827	180	36
<b>Total Other Power Supply Expenses</b>	<b>3,682,721</b>	<b>3,127,666</b>	
<b>Total Power Production Expenses</b>	<b>3,817,385</b>	<b>3,507,452</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	4,841	1,091	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)	11,539	(1,223)	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>16,380</b>	<b>(132)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	80,869	36,391	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)	41,460	43,741	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	5,650	10,503	55
Meter Expenses (586)	45,492	41,224	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)		995	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		90	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	92,419	67,439	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	(1,062)	1,210	65
Maintenance of Street Lighting and Signal Systems (596)	2,704	2,510	66
Maintenance of Meters (597)	1,217	623	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>268,749</b>	<b>204,726</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	38,012	37,774	70
Customer Records and Collection Expenses (903)	56,160	68,829	71
Uncollectible Accounts (904)	691	1,110	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>94,863</b>	<b>107,713</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)	32,488	18,493	78
Office Supplies and Expenses (921)	12,846	15,612	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	14,413	11,406	81
Property Insurance (924)	848	(1,895)	82
Injuries and Damages (925)	22,034	15,047	83
Employee Pensions and Benefits (926)	172,414	200,825	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	15,852	31,365	87
Rents (931)		0	88
Maintenance of General Plant (932)	40,854	24,218	89
<b>Total Administrative and General Expenses</b>	<b>311,749</b>	<b>315,071</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,509,126</b>	<b>4,134,830</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		121,693	120,011	1
Social Security		37,917	30,394	2
Wisconsin Gross Receipts Tax		22,644	24,325	3
PSC Remainder Assessment		4,950	3,884	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>187,204</u></b>	<b><u>178,614</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (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>							2
State tax rate	mills		0.242174				3
County tax rate	mills		9.313021				4
Local tax rate	mills		10.120504				5
School tax rate	mills		10.108833				6
Voc. school tax rate	mills		2.731397				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>32.515929</b>				10
Less: state credit	mills		1.525000				11
<b>Net tax rate</b>	mills		<b>30.990929</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.120504</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.840230</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.960734</b>				17
<b>Total Tax Rate</b>	mills		<b>32.515929</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706138</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.990929</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.883874</b>				21
Utility Plant, Jan. 1	\$	8,796,171	8,796,171				22
Materials & Supplies	\$	228,175	228,175				23
<b>Subtotal</b>	\$	<b>9,024,346</b>	<b>9,024,346</b>				24
Less: Plant Outside Limits	\$	1,089,362	1,089,362				25
<b>Taxable Assets</b>	\$	<b>7,934,984</b>	<b>7,934,984</b>				26
Assessment Ratio	dec.		0.700800				27
<b>Assessed Value</b>	\$	<b>5,560,837</b>	<b>5,560,837</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.883874</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>121,693</b>	<b>121,693</b>				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>121,693</b>					34

## 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)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>186,404</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)			0	20
Prime Movers (343)			0	21
Generators (344)			0	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>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)	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>257,560</b>	<b>0</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)	670,783	84,537	38
Overhead Conductors and Devices (365)	933,132	49,219	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	172,158	86,896	41
Line Transformers (368)	781,148	91,102	42
Services (369)	320,441	10,870	43
Meters (370)	217,455	34,147	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	107,674	20,829	47
<b>Total Distribution Plant</b>	<b>4,284,439</b>	<b>377,600</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	10,354	50
Computer Equipment (391.1)	21,742	2,161	51
Transportation Equipment (392)	274,839	11,145	52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	40,946	7,057	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)			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>0</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)	10,486		744,834 38
Overhead Conductors and Devices (365)	13,230		969,121 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	7,055	(4,385)	247,614 41
Line Transformers (368)			872,250 42
Services (369)	3,217	4,385	332,479 43
Meters (370)	6,211		245,391 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	6,442		122,061 47
<b>Total Distribution Plant</b>	<b>46,641</b>	<b>0</b>	<b>4,615,398</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			12,222 48
Structures and Improvements (390)	72,595		119,754 49
Office Furniture and Equipment (391)			33,428 50
Computer Equipment (391.1)			23,903 51
Transportation Equipment (392)			285,984 52
Stores Equipment (393)			3,532 53
Tools, Shop and Garage Equipment (394)			48,003 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>651,753</b>	<b>30,717</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,245,568</b>	<b>408,317</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>7,245,568</b>	<b>408,317</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>72,595</b>	<b>0</b>	<b>609,875</b>
<b>Total utility plant in service directly assignable</b>	<b>119,236</b>	<b>0</b>	<b>7,534,649</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>119,236</b>	<b>0</b>	<b>7,534,649</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>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			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>0</b>	<b>0</b>	<b>118,824</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>	<b>0</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>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)	188,452	1,121	38
Overhead Conductors and Devices (365)	93,713		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	636,870	71,638	41
Line Transformers (368)	300		42
Services (369)	149,118	4,370	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>1,153,963</b>	<b>77,129</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)			189,573 38
Overhead Conductors and Devices (365)			93,713 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		1,466	709,974 41
Line Transformers (368)			300 42
Services (369)		(1,466)	152,022 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>1,231,092</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>1,361,800</b>	<b>77,129</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>1,361,800</b>	<b>77,129</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>1,438,929</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,438,929</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%	0	7
Reservoirs, Dams and Waterways (332)	193,480	2.10%	12,552	8
Water Wheels, Turbines and Generators (333)	92,610	2.10%	6,260	9
Accessory Electric Equipment (334)	479,475	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>825,753</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)	(2,110)	3.50%		14
Prime Movers (343)	415	3.50%		15
Generators (344)	(36,658)	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>148,051</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)	93,742	3.30%	4,070	22
Overhead Conductors and Devices (356)	82,355	3.00%	3,920	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
	0	0	0	0	0
331				(8,246)	51,942 7
332				1,987	208,019 8
333				6,260	105,130 9
334					502,300 10
335					0 11
336					0 12
	0	0	0	1	867,391
341					145,226 13
342					(2,110) 14
343					415 15
344					(36,658) 16
345					41,178 17
346					0 18
	0	0	0	0	148,051
352					0 19
353					0 20
354					0 21
355					97,812 22
356					86,275 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>176,097</b>		<b>7,990</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	508,294	3.10%	32,461	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	265,557	3.90%	27,604	30
Overhead Conductors and Devices (365)	322,471	3.20%	30,436	31
Underground Conduit (366)	0	10.00%		32
Underground Conductors and Devices (367)	20,864	3.30%	6,854	33
Line Transformers (368)	363,787	3.20%	26,454	34
Services (369)	133,470	4.40%	14,461	35
Meters (370)	93,201	3.60%	8,331	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	4,817	4.10%	4,709	39
<b>Total Distribution Plant</b>	<b>1,712,461</b>		<b>151,310</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	148,884	2.50%	3,901	40
Office Furniture and Equipment (391)	7,392	5.40%	1,526	41
Computer Equipment (391.1)	14,028	14.30%	3,262	42
Transportation Equipment (392)	252,733	11.00%	27,607	43
Stores Equipment (393)	3,532	4.00%		44
Tools, Shop and Garage Equipment (394)	27,107	5.00%	2,224	45
Laboratory Equipment (395)	16,481	5.00%	1,652	46
Power Operated Equipment (396)	37,217	15.00%	4,348	47
Communication Equipment (397)	2,437	6.70%	568	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>509,811</b>		<b>45,088</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,372,173</b>		<b>246,025</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,087</b>
361					0 27
362					540,755 28
363					0 29
364	10,486	9,378	576	266	274,139 30
365	13,230	6,310	1,967	106	335,440 31
366					0 32
367	7,055	804	3,734	(293)	23,300 33
368				43	390,284 34
369	3,217	328	650	0	145,036 35
370	6,211				95,321 36
371					0 37
372					0 38
373	6,442	2,031	1,537		2,590 39
	<b>46,641</b>	<b>18,851</b>	<b>8,464</b>	<b>122</b>	<b>1,806,865</b>
390	72,595				80,190 40
391					8,918 41
391.1					17,290 42
392					280,340 43
393					3,532 44
394			200		29,531 45
395					18,133 46
396					41,565 47
397					3,005 48
398					0 49
399					0 50
	<b>72,595</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>482,504</b>
	<b>119,236</b>	<b>18,851</b>	<b>8,664</b>	<b>123</b>	<b>3,488,898</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>3,372,173</u></u>		<u><u>246,025</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
	119,236	18,851	8,664	123	3,488,898

## 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%	0	7
Reservoirs, Dams and Waterways (332)	71,735	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>73,687</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)	2,330	3.30%	666	22
Overhead Conductors and Devices (356)	3,945	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
	0	0	0	0	0
331					1,952 7
332					74,189 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	76,141
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					2,996 22
356					5,072 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>6,275</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)	50,468	3.90%	7,371	30
Overhead Conductors and Devices (365)	40,570	3.20%	2,999	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	142,348	3.30%	22,247	33
Line Transformers (368)	220	3.20%	10	34
Services (369)	78,524	4.40%	6,593	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)	20,584	4.10%	3,506	39
<b>Total Distribution Plant</b>	<b>332,714</b>		<b>42,726</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	17,884	14.30%	4,471	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>17,884</b>		<b>4,471</b>	
<b>Total accum. prov. directly assignable</b>	<b>430,560</b>		<b>51,444</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	8,068
361					0 27
362					0 28
363					0 29
364					57,839 30
365					43,569 31
366					0 32
367					164,595 33
368					230 34
369					85,117 35
370					0 36
371					0 37
372					0 38
373					24,090 39
	0	0	0	0	375,440
390					0 40
391					0 41
391.1					22,355 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	22,355
	0	0	0	0	482,004

**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>430,560</u></u>		<u><u>51,444</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>482,004</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				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				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	4				4	17
69 kV					0	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> 4
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> 9
Customers served at other than rural rates:	10
Farm	2 11
Nonfarm	15 12
<b>Total</b>	<b>17</b> 13
<b>Total customers on rural lines at end of year</b>	<b>17</b> 14

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,789	Wednesday	01/31/2007	08:00	5,887	1
February	02	11,628	Tuesday	02/06/2007	08:00	5,981	2
March	03	10,368	Tuesday	03/06/2007	10:00	5,242	3
April	04	9,001	Wednesday	04/04/2007	09:00	4,471	4
May	05	9,175	Wednesday	05/30/2007	14:00	4,408	5
June	06	12,138	Tuesday	06/26/2007	15:00	5,026	6
July	07	12,238	Thursday	07/26/2007	16:00	5,861	7
August	08	11,924	Wednesday	08/01/2007	16:00	5,592	8
September	09	11,502	Wednesday	09/05/2007	16:00	4,747	9
October	10	8,702	Monday	10/08/2007	11:00	4,561	10
November	11	9,994	Thursday	11/29/2007	08:00	5,120	11
December	12	10,914	Thursday	12/06/2007	09:00	6,082	12
<b>Total</b>		<b>128,373</b>				<b>62,978</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	3,575	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>3,575</b>	<b>7</b>
Purchases	62,890	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>66,465</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	62,920	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	2,742	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>2,742</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>65,662</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	803	27
<b>Total Energy Losses</b>	<b>803</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.2082%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>66,465</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)
<b>Residential Sales</b>				
RURAL	RG-1	90	1,240	1
URBAN	RG-1	2,080	19,844	2
<b>Total Sales for Residential Sales</b>		<b>2,170</b>	<b>21,084</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	478	15,634	3
LARGE POWER	CP-1	21	8,906	4
LARGE POWER TIME OF DAY	CP-2	11	16,883	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>510</b>	<b>41,423</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	10	413	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>10</b>	<b>413</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>2,690</b>	<b>62,920</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>	
		81,019	18,984	<b>100,003</b>	<b>1</b>
		1,337,521	305,733	<b>1,643,254</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,418,540</b>	<b>324,717</b>	<b>1,743,257</b>	
		1,078,794	244,591	<b>1,323,385</b>	<b>3</b>
2,485		489,839	133,381	<b>623,220</b>	<b>4</b>
4,065		887,271	274,387	<b>1,161,658</b>	<b>5</b>
<b>6,550</b>	<b>0</b>	<b>2,455,904</b>	<b>652,359</b>	<b>3,108,263</b>	
		67,541	6,404	<b>73,945</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>67,541</b>	<b>6,404</b>	<b>73,945</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6,550</b>	<b>0</b>	<b>3,941,985</b>	<b>983,480</b>	<b>4,925,465</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	128,373				6
Average load factor	<b>67.1097%</b>				7
Total Cost of Purchased Power	3,685,074				8
Average cost per kWh	<b>0.0586</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	2,796	3,091			12
February	2,724	3,167			13
March	2,496	2,746			14
April	2,149	2,322			15
May	2,232	2,176			16
June	2,460	2,566			17
July	2,769	3,092			18
August	2,895	2,698			19
September	2,133	2,615			20
October	2,319	2,242			21
November	2,457	2,663			22
December	2,607	3,475			23
<b>Total kWh (000)</b>	<b>30,037</b>	<b>32,853</b>			24

					(d)	(e)	
							25
							26
							27
							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)	3,265	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	700	7
Date and Hour of Such Maximum Demand	1/3/2007 0	8
<b>Load Factor</b>	<b>0.5325</b>	<b>9</b>
Maximum Net Generation in Any One Day	21,200	10
Date of Such Maximum	8/30/2007	11
Number of Hours Generators Operated	8,730	12
Maximum Continuous or Dependable Capacity--kW	8,730	13
Is Plant Owned or Leased?		14
Total Production Expenses	134,664	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>41</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	316	17
February	0	18
March	210	19
April	484	20
May	482	21
June	364	22
July	49	23
August	195	24
September	204	25
October	540	26
November	252	27
December	169	28
<b>Total kWh (000)</b>	<b>3,265</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	BRF MUN UT	BRF MUN UT		1
Unit Identification	2	1		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	1,393	1,872		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.)	600	700		7
Date and Hour of Such Maximum Demand	1/3/2007 7	1/2/2007 15		8
<b>Load Factor</b>	<b>0.2650</b>	<b>0.3053</b>		9
Maximum Net Generation in Any One Day	9,100	13,500		10
Date of Such Maximum	05/08/2007	09/26/2007		11
Number of Hours Generators Operated	6,294	2,039		12
Maximum Continuous or Dependable Capacity--kW	8,400	330		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	59,535	75,129		15
<b>Cost per kWh of Net Generation (\$)</b>	<b>42.7387</b>	<b>40.1330</b>		16
Monthly Net Generation --- kWh (000):				
January	89	227		17
February				18
March	95	115		19
April	215	269		20
May	202	280		21
June	165	199		22
July	49			23
August	96	99		24
September	107	97		25
October	203	337		26
November	64	188		27
December	108	61		28
<b>Total kWh (000)</b>	<b>1,393</b>	<b>1,872</b>		29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

### STEAM PRODUCTION PLANTS

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

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

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	<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>

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated 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	4,333	5,221	2,270	3,267		7
Dt and Hr of Such Maximum Demand	02/04/2007 18:00	02/05/2007 09:00	07/25/2007 18:00	06/26/2007 14:00		8 9
Kwh Output	14,846	18,474	11,482	18,089		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	2,804	874	50,248	1
Acquired during year	576	27	2,275	2
<b>Total</b>	<b>3,380</b>	<b>901</b>	<b>52,523</b>	<b>3</b>
Retired during year	224			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,156</b>	<b>901</b>	<b>52,523</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,692	740	39,410	8
In utility's use	9	5	128	9
				10
Locked meters on customers' premises				11
In stock	455	156	12,985	12
<b>Total end of year</b>	<b>3,156</b>	<b>901</b>	<b>52,523</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	190,346	1
Sodium Vapor	150	20	123	2
Sodium Vapor	250	145	201,245	3
<b>Total</b>		<b>535</b>	<b>391,714</b>	
<b>Ornamental</b>				
Sodium Vapor	70	52	14,970	4
Sodium Vapor	400	11	5,580	5
<b>Total</b>		<b>63</b>	<b>20,550</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)

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.

Acct 543 Maintenance of Reservoirs, Dams and Waterways: 2006 was unusually high due to a major repair project on one of the hydros.

Acct 555 Purchased Power: Increase in 2007 is due to increase of power costs and increased usage by customers.

Acct 571 Maintenance of Overhead Lines: The utility had an outage with German Hill substation. The Utility hired an outside party to assist with the repair.

Acct 580 Operation Supervision and Engineering and Acct 571 Maintenance of Overhead Lines: Wage distribution changed in 2007 with the creation of a superintendent position and various wage increases. An additional lineman was also hired.

Acct 920 Administrative and General Salaries: The utility experienced turnover in the manager position in early 2006, leaving the position open for several months. Also see Acct 580 above.

Acct 930 Miscellaneous General Expenses: This account was higher than usual in 2006.

Acct 932 Maintenance of General Plant: The increase in 2007 is due largely due to repairs to the trencher and cost of snow removal.

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

If Adjustments for any account are nonzero, please explain.

Acct 367 and 369 adjustments are to adjust the PSC report to match utility financial records.

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

If Adjustments for any account are nonzero, please explain.

Acct 367: Reclassification made adjust PSC report to utility records.

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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.

Acct 342 and 344 are negative due to retirements in 2006.

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 343 balance relates to removal cost from a prior year when the assets were disposed of.

Acct 396 was overdepreciated by \$9 in 2007. The utility will monitor and stop depreciation if necessary in 2008.

If Adjustments for any account are nonzero, please explain.

Adjustments were made to adjust PSC report 12/31/06 balances to utility financial records.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

#### General footnotes

The utility has dismantled their 4 diesel units and are no longer in service.

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### Electric Distribution Meters & Line Transformers (Page E-28)

#### General footnotes

The Electric Utility is in the process of replacing the meters they have to Iron electronic readers.

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