



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: RICE LAKE MUNICIPAL WATER AND ELECTRIC UTILITIES

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Principal Office: 320 WEST COLEMAN STREET  
RICE LAKE, WI 54868

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For the Year Ended: DECEMBER 31, 1997

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

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

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

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
Rice Lake Municipal Water and Electric Utilities , 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) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** RICE LAKE MUNICIPAL WATER AND ELECTRIC UTILITIES

**Utility Address:** 320 WEST COLEMAN STREET  
RICE LAKE, WI 54868

**When was utility organized?** 12/31/1904

**Report any change in name:** WATER UTILITY ORGANIZED 1904 ELECTRIC UTILITY ORGANIZED 1920

**Effective Date:** 12/31/1920

**Utility Web Site:**

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

**Name:** MR SCOTT O REIMER  
**Title:** ELECTRICAL SUPERINTENDENT

**Office Address:**  
320 WEST COLEMAN STREET  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (415) 236 - 7934

**E-mail Address:** rlu@chibardun.net

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

**Name:** MR WALLY H THOM  
**Title:** WATER, WASTEWATER SUPERINTENDENT

**Office Address:**  
320 WEST COLEMAN STREET  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (715) 236 - 7934

**E-mail Address:** rlu@chibardun.net

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

**Name:** MS KRISTI MARIE NELSON  
**Title:** OFFICE MANAGER

**Office Address:**  
320 W. COLEMAN ST.  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (715) 236 - 7934

**E-mail Address:** rlu@chibardun.net

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

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

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

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**Name:** TRACEY AND THOLE

**Title:**

**Office Address:** TRACEY AND THOLE  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 3/20/1998

**Period covered by most recent audit:** Year Ending December 31,1997

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

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**Name:** MR DANIEL H. RODAMAKER

**Title:** GENERAL MANAGER AND CEO

**Office Address:**  
320 WEST COLEMAN STREET  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (715) 236 - 7934

**E-mail Address:** rlutil@win.bright.net

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**Name of utility commission/committee:** Rice Lake Utilities Commission

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

- MRS SUSAN DIETZ, COMMISSIONER
- MR MARK HERMAN, COMMISSIONER
- MR RICHARD MOE, SECRETARY
- MR THOMAS MOULETTE, PRESIDENT
- MR RICHARD SANDSTROM, COMMISSIONER

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

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

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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### IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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Contract/Agreement beginning-ending dates:

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,460,018	7,816,818	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,187,476	6,491,691	2
Depreciation Expense (403)	408,551	386,711	3
Amortization Expense (404-407)	96,936	30,859	4
Taxes (408)	323,776	351,678	5
<b>Total Operating Expenses</b>	<b>7,016,739</b>	<b>7,260,939</b>	
<b>Net Operating Income</b>	<b>443,279</b>	<b>555,879</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>443,279</b>	<b>555,879</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	96,406	86,573	10
Miscellaneous Nonoperating Income (421)	0	1	11
<b>Total Other Income</b>	<b>96,406</b>	<b>86,574</b>	
<b>Total Income</b>	<b>539,685</b>	<b>642,453</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,811	1,201	13
<b>Total Miscellaneous Income Deductions</b>	<b>1,811</b>	<b>1,201</b>	
<b>Income Before Interest Charges</b>	<b>537,874</b>	<b>641,252</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	114,066	126,887	14
Amortization of Debt Discount and Expense (428)	3,889	4,426	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,149	4,912	17
Other Interest Expense (431)	23,954	581	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>145,058</b>	<b>136,806</b>	
<b>Net Income</b>	<b>392,816</b>	<b>504,446</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,548,999	6,042,896	20
Balance Transferred from Income (433)	392,816	504,446	21
Miscellaneous Credits to Surplus (434)	4,187	1,767	22
Miscellaneous Debits to Surplus--Debit (435)	0	110	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,946,002</b>	<b>6,548,999</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Electric	65,423	5
Water	30,983	6
<b>Total (Acct. 419):</b>	<b>96,406</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW Legislative Activities	1,811	9
<b>Total (Acct. 426):</b>	<b>1,811</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
Gain on Sale of Property	4,187	10
<b>Total (Acct. 434):</b>	<b>4,187</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	711,772	6,748,246	0	0	7,460,018	1
Less: interdepartmental sales	424	43,980	0	0	44,404	2
Less: interdepartmental rents	0	27,247		0	27,247	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					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>711,348</b>	<b>6,677,019</b>	<b>0</b>	<b>0</b>	<b>7,388,367</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	206,782		<b>206,782</b>	1
Electric operating expenses	389,774		<b>389,774</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,119		<b>6,119</b>	8
Electric utility plant accounts	89,299		<b>89,299</b>	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	1,171		<b>1,171</b>	13
Accum. prov. for depreciation of electric plant	21,127		<b>21,127</b>	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>714,272</b>	<b>0</b>	<b>714,272</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,213,044	13,901,819	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,550,501	4,300,488	2
<b>Net Utility Plant</b>	<b>9,662,543</b>	<b>9,601,331</b>	
Utility Plant Acquisition Adjustments (117-118)	19,462	38,923	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>9,682,005</b>	<b>9,640,254</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,325	1,325	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>1,325</b>	<b>1,325</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	140,000	210,000	8
Special Funds (125-128)	513,326	427,385	9
<b>Total Other Property and Investments</b>	<b>654,651</b>	<b>638,710</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,380,247	1,085,969	10
Special Deposits (132-134)	8,948	7,791	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	638,437	647,679	15
Other Accounts Receivable (143)	26,048	11,248	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,479	14,479	17
Receivables from Municipality (145)	17,172	20,357	18
Materials and Supplies (151-163)	146,584	171,491	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	(1,090)	1,559	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>2,202,467</b>	<b>1,932,215</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,851	15,740	24
Other Deferred Debits (182-186)	339,789	355,843	25
<b>Total Deferred Debits</b>	<b>351,640</b>	<b>371,583</b>	
<b>Total Assets and Other Debits</b>	<b>12,890,763</b>	<b>12,582,762</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)	687,498	687,498	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,946,002	6,548,999	28
<b>Total Proprietary Capital</b>	<b>7,633,500</b>	<b>7,236,497</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,495,000	1,655,000	29
Advances from Municipality (223)	44,760	89,520	30
Other Long-Term Debt (224)	140,000	210,000	31
<b>Total Long-Term Debt</b>	<b>1,679,760</b>	<b>1,954,520</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	502,669	497,516	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	8,948	7,705	35
Taxes Accrued (236)	309,244	333,517	36
Interest Accrued (237)	7,319	11,242	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	16,259	16,896	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
<b>Total Current and Accrued Liabilities</b>	<b>844,439</b>	<b>866,876</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	548,587	436,868	44
<b>Total Deferred Credits</b>	<b>548,587</b>	<b>436,868</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,184,477	2,088,001	49
<b>Total Liabilities and Other Credits</b>	<b>12,890,763</b>	<b>12,582,762</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,673,009	0	0	9,489,179	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	50,356	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	500	0	0	0	7
<b>Total Utility Plant</b>	<b>4,673,509</b>	<b>0</b>	<b>0</b>	<b>9,539,535</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,025,409	0	0	3,525,092	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,025,409</b>	<b>0</b>	<b>0</b>	<b>3,525,092</b>	
<b>Net Utility Plant</b>	<b>3,648,100</b>	<b>0</b>	<b>0</b>	<b>6,014,443</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	952,089	3,348,399			<b>4,300,488</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	83,796	324,755			<b>408,551</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,227				<b>10,227</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transporation Equipment	6,906	29,536			<b>36,442</b>	<b>9</b>
Salvage	1,061	2,090			<b>3,151</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>101,990</b>	<b>356,381</b>	<b>0</b>	<b>0</b>	<b>458,371</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	26,400	158,461			<b>184,861</b>	<b>15</b>
Cost of removal	2,270	21,227			<b>23,497</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>28,670</b>	<b>179,688</b>	<b>0</b>	<b>0</b>	<b>208,358</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,025,409</b>	<b>3,525,092</b>	<b>0</b>	<b>0</b>	<b>4,550,501</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
Substation	1,325			1,325	2
<b>Total Nonutility Property (121)</b>	<b>1,325</b>	<b>0</b>	<b>0</b>	<b>1,325</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>1,325</b>	<b>0</b>	<b>0</b>	<b>1,325</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	14,479	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>14,479</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			113,728		113,728	133,306	3
<b>Total Electric Utility</b>					<b>113,728</b>	<b>133,306</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	113,728	133,306	1
Water utility (154)	32,856	38,185	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<b>146,584</b>	<b>171,491</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Electric 6/1/93	469	181	206	1
Electric 8/15/91	3,420	181	11,645	2
<b>Total</b>			<b>11,851</b>	
<b>Unamortized premium on debt (251)</b>				
				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	687,498	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>687,498</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue	08/15/1991	12/01/2003	7.00%	1,495,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,495,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>
<b>Net amount of bonds outstanding December 31:</b>				<u><u>1,495,000</u></u>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Corporate Purpose Note	06/01/1993	10/01/1998	5.00%	44,760	1
<b>Total for Account 223</b>				<b>44,760</b>	
<b>Other Long-Term Debt (224)</b>					
Water Advance to Electric	10/31/1994	11/01/1999	6.00%	100,000	2
Water Advance to Electric	06/30/1993	06/01/1999	5.00%	40,000	3
<b>Total for Account 224</b>				<b>140,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	333,517	1
<b>Accruals:</b>		
Charged water department expense	100,471	2
Charged electric department expense	223,305	3
Charged sewer department expense	4,345	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>328,121</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	333,517	6
Social Security taxes		7
PSC Remainder Assessment	9,967	8
<b>Other (explain):</b>		
License Fee Assessment	8,910	9
<b>Total payments and other debits</b>	<u>352,394</u>	
<b>Balance end of year</b>	<u><u>309,244</u></u>	

### 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>					
Mortgage Revenue Bonds	8,743	104,115	104,915	7,943	1
<b>Subtotal</b>	<b>8,743</b>	<b>104,115</b>	<b>104,915</b>	<b>7,943</b>	
<b>Advances from Municipality (223)</b>					
GO Debt	940	3,149	3,623	466	2
<b>Subtotal</b>	<b>940</b>	<b>3,149</b>	<b>3,623</b>	<b>466</b>	
<b>Other Long-Term Debt (224)</b>					
Water Advance to Electric Southside Project	865	6,515	9,000	(1,620)	3
Water Advance to Electric	694	3,436	3,600	530	4
<b>Subtotal</b>	<b>1,559</b>	<b>9,951</b>	<b>12,600</b>	<b>(1,090)</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	540	540	0	5
Interest on Customer Refunds		23,414	23,414	0	6
<b>Subtotal</b>	<b>0</b>	<b>23,954</b>	<b>23,954</b>	<b>0</b>	
<b>Total</b>	<b>11,242</b>	<b>141,169</b>	<b>145,092</b>	<b>7,319</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,606,747	481,254				<b>2,088,001</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	14,692	1,951				<b>16,643</b>	<b>2</b>
For Mains	26,523					<b>26,523</b>	<b>3</b>
<b>Other (specify):</b>							
Structures		47,331				<b>47,331</b>	<b>4</b>
Hydrants	5,979					<b>5,979</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>1,653,941</b>	<b>530,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,184,477</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	75,317					<b>75,317</b>	<b>7</b>

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Water Advance to Electric Southside Pproject	100,000	2
Water Advance to Electric Street Light Purchase	40,000	3
<b>Total (Acct. 124):</b>	<b>140,000</b>	
<b>Sinking Funds (125):</b>		
NONE	0	4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
Replacement Account Water	228,400	5
<b>Total (Acct. 126):</b>	<b>228,400</b>	
<b>Other Special Funds (128):</b>		
Special Fund Reserve for 1991 Bond Issue	284,926	6
<b>Total (Acct. 128):</b>	<b>284,926</b>	
<b>Interest Special Deposits (132):</b>		
Customer Deposits	8,948	7
<b>Total (Acct. 132):</b>	<b>8,948</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	58,190	10
Electric	580,247	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>638,437</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
Electric Miscellaneous Charges	23,559	16

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Water Miscellaneous Charges	2,489	17
<b>Total (Acct. 143):</b>	<b>26,048</b>	
<b>Receivables from Municipality (145):</b>		
Electric (Tax Roll \$14752 Sales Tax Due \$8)	14,760	18
Water Tax Roll	2,412	19
<b>Total (Acct. 145):</b>	<b>17,172</b>	
<b>Prepayments (165):</b>		
NONE	0	20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
Electric DSM Expenditures	238,811	25
Water Standpipe Painting	100,978	26
<b>Total (Acct. 186):</b>	<b>339,789</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Electric (DSM \$416,500 Pension/Benefit Reserve \$80660)	497,160	28
Water (Pension and Benefit Reserve)	51,427	29
<b>Total (Acct. 253):</b>	<b>548,587</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 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	4,609,907	9,395,080	0	0	14,004,987	1
Materials and Supplies	35,520	123,517	0	0	159,037	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	988,749	3,436,745	0	0	4,425,494	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,630,344	505,895	0	0	2,136,239	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,026,334</b>	<b>5,575,957</b>	<b>0</b>	<b>0</b>	<b>7,602,291</b>	
Net Operating Income	48,861	394,418	0	0	443,279	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.41%</b>	<b>7.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.83%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	687,498	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,747,500	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>7,434,998</b>	
<b>Net Income</b>		
Net Income	392,816	5
 <b>Percent Return on Proprietary Capital</b>	 <b>5.28%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

None

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**4. Estimated changes in revenues due to rate changes.**

A decrease in electric rates resulting from a decrease in neotiated purchased power from NSP effective 1/1/97 decreased both purchased power expense and electric revenues by approximately \$360,000 or 5% in 1997.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None

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**6. Formal proceedings with the Public Service Commission.**

Rate case as mention in note #4.

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**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Materials and Supplies (Page F-11)

Was not able to enter prior year amounts in correct rows. Of the \$171,491 from prior year \$133,306 was electric inventory, \$37,189 was water inventory and \$996 was prepaid chemicals in the water utility. This problem also effects the rate of return on F-20 because the average inventory for each individual utility is not correct.

Prior year problem corrected by PSC staff 7/9/1998 ele

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### Return on Rate Base Computation (Page F-20)

Was not able to enter prior year material & supplies correctly on schedule F-11. This year's water utility materials balance is \$32,856 while the prior year balance should be \$38,184 making the average materials and supplies for water \$35,521 instead of \$16,428. The rate base for water should be \$2,026,336 and the rate of return should be 2.41%. This year's electric materials balance is \$113,728 while the prior year balance should be \$133,307 making the average materials and supplies \$123,518 instead of \$142,609. The rate base for electric should be \$5,575,957 and the rate of return should be 7.07%.

Materials and supplies problem fixed by PSC staff 7/9/1998 ele

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

November 3, 1998

Ms. Kristi Marie Nelson, Manager  
Rice Lake Municipal Water & Electric Utility  
320 West Coleman Street  
Rice Lake, WI 54868-2406

Re: 1997 Analytical Review File DWCCA-5050-RL

Dear Ms. Nelson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. During our review of the Services schedule, page W-17, we noted the Total First of Year 1997 services does not agree with what was reported for Total End of Year 1996, page W-19. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\5050 Rice Lake

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	692,241	1
<b>Total Sales of Water</b>	<b>692,241</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,552	2
Miscellaneous Service Revenues (471)	107	3
Rents from Water Property (472)	4,950	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,922	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>19,531</b>	
<b>Total Operating Revenues</b>	<b>711,772</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	5,908	8
Pumping Expenses (620-633)	40,858	9
Water Treatment Expenses (640-652)	45,480	10
Transmission and Distribution Expenses (660-678)	224,880	11
Customer Accounts Expenses (901-905)	69,930	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	91,588	14
<b>Total Operation and Maintenance Expenses</b>	<b>478,644</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	83,796	15
Amortization Expense (404-407)	0	16
Taxes (408)	100,471	17
<b>Total Other Operating Expenses</b>	<b>184,267</b>	
<b>Total Operating Expenses</b>	<b>662,911</b>	
<b>NET OPERATING INCOME</b>	<b>48,861</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	17	18	1
Commercial	13	1,243	1,078	2
Industrial	2	4	4	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>16</b>	<b>1,264</b>	<b>1,100</b>	
Metered Sales to General Customers (461)				
Residential	2,847	147,083	307,457	4
Commercial	420	63,613	83,776	5
Industrial	85	107,640	74,475	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,352</b>	<b>318,336</b>	<b>465,708</b>	
Private Fire Protection Service (462)	26		12,830	7
Public Fire Protection Service (463)	3,352		194,602	8
Other Sales to Public Authorities (464)	25	14,590	17,577	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	135	424	12
<b>Total Sales of Water</b>	<b>6,773</b>	<b>334,325</b>	<b>692,241</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None	None	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### 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)	194,602	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>194,602</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,552	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,552</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Handling Charge	107	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>107</b>	
<b>Rents from Water Property (472):</b>		
Rental of Standpipe Tower	4,950	8
<b>Total Rents from Water Property (472)</b>	<b>4,950</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	12,922	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>12,922</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	5,880	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	28	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>5,908</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	37,859	17
Pumping Labor and Expenses (624)	2,699	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	300	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)	0	25
<b>Total Pumping Expenses</b>	<b>40,858</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	34,229	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	11,251	<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)	0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>45,480</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	32,135	<b>34</b>
Storage Facilities Expenses (661)	33,852	<b>35</b>
Transmission and Distribution Lines Expenses (662)	84,167	<b>36</b>
Meter Expenses (663)	11,049	<b>37</b>
Customer Installations Expenses (664)	130	<b>38</b>
Miscellaneous Expenses (665)	243	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	22,440	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	7,263	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	26,601	<b>46</b>
Maintenance of Meters (676)	238	<b>47</b>
Maintenance of Hydrants (677)	5,780	<b>48</b>
Maintenance of Miscellaneous Plant (678)	982	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>224,880</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	13,955	<b>50</b>
Meter Reading Labor (902)	12,404	<b>51</b>
Customer Records and Collection Expenses (903)	43,571	<b>52</b>
Uncollectible Accounts (904)		<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>69,930</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	35,767	<b>56</b>
Office Supplies and Expenses (921)	9,019	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	3,300	<b>59</b>
Property Insurance (924)	1,324	<b>60</b>
Injuries and Damages (925)	10,177	<b>61</b>
Employee Pensions and Benefits (926)	1,160	<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	2,592	<b>65</b>
Rents (931)	28,174	<b>66</b>
Maintenance of General Plant (932)	75	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>91,588</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>478,644</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		103,919	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	Based on Meter Investment	4,345	2
<b>Net property tax equivalent</b>		<b>99,574</b>	
Social Security			3
PSC Remainder Assessment		897	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>100,471</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214230				3
County tax rate	mills		5.653521				4
Local tax rate	mills		10.745432				5
School tax rate	mills		9.997756				6
Voc. school tax rate	mills		1.650028				7
Other tax rate - Local	mills		0.306241				8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>28.567208</b>				10
Less: state credit	mills		1.764015				11
<b>Net tax rate</b>	mills		<b>26.803193</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.745432</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.647784</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.306241</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.699457</b>				17
<b>Total Tax Rate</b>	mills		<b>28.567208</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794598</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.803193</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.297774</b>				21
Utility Plant, Jan. 1	\$	<b>4,547,306</b>	4,547,306				22
Materials & Supplies	\$	<b>38,185</b>	38,185				23
<b>Subtotal</b>	\$	<b>4,585,491</b>	<b>4,585,491</b>				24
Less: Plant Outside Limits	\$	<b>74,769</b>	74,769				25
<b>Taxable Assets</b>	\$	<b>4,510,722</b>	<b>4,510,722</b>				26
Assessment Ratio	dec.		0.933578				27
<b>Assessed Value</b>	\$	<b>4,211,111</b>	<b>4,211,111</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.297774</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>89,687</b>	<b>89,687</b>				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>103,919</b>					34

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	12,789	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	158,459	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>171,248</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	99,335	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	140,482	3,116	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	23,328	0	20
<b>Total Pumping Plant</b>	<b>263,145</b>	<b>3,116</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	11,883	0	23
<b>Total Water Treatment Plant</b>	<b>11,883</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,827	0	24
Structures and Improvements (341)	0	0	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	12,789	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	158,459	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>171,248</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	99,335	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	143,598	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	23,328	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>266,261</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	11,883	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,883</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	8,827	24
Structures and Improvements (341)	0	0	0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	199,536	0	<b>26</b>
Transmission and Distribution Mains (343)	2,287,218	59,522	<b>27</b>
Fire Mains (344)	2,787	0	<b>28</b>
Services (345)	499,872	26,009	<b>29</b>
Meters (346)	393,194	41,968	<b>30</b>
Hydrants (348)	444,936	22,406	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>3,836,370</b>	<b>149,905</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	<b>33</b>
Structures and Improvements (390)	16,142	0	<b>34</b>
Office Furniture and Equipment (391)	18,780	0	<b>35</b>
Computer Equipment (391.1)	0	0	<b>36</b>
Transportation Equipment (392)	51,983	0	<b>37</b>
Stores Equipment (393)	2,168	0	<b>38</b>
Tools, Shop and Garage Equipment (394)	19,384	0	<b>39</b>
Laboratory Equipment (395)	2,376	0	<b>40</b>
Power Operated Equipment (396)	39,651	0	<b>41</b>
Communication Equipment (397)	110,915	0	<b>42</b>
SCADA Equipment (397.1)	0	0	<b>43</b>
Miscellaneous Equipment (398)	2,761	0	<b>44</b>
Other Tangible Property (399)			<b>45</b>
<b>Total General Plant</b>	<b>264,160</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,546,806</b>	<b>153,021</b>	
Common Utility Plant Allocated to Water Department			<b>46</b>
<b>Total utility plant in service</b>	<b>4,546,806</b>	<b>153,021</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0	0	199,536	26
Transmission and Distribution Mains (343)	2,050	0	2,344,690	27
Fire Mains (344)	0	0	2,787	28
Services (345)	716	0	525,165	29
Meters (346)	15,034	0	420,128	30
Hydrants (348)	653	0	466,689	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>18,453</b>	<b>0</b>	<b>3,967,822</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	16,142	34
Office Furniture and Equipment (391)	0	0	18,780	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	8,365	0	43,618	37
Stores Equipment (393)	0	0	2,168	38
Tools, Shop and Garage Equipment (394)	0	0	19,384	39
Laboratory Equipment (395)	0	0	2,376	40
Power Operated Equipment (396)	0	0	39,651	41
Communication Equipment (397)	0	0	110,915	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	2,761	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>8,365</b>	<b>0</b>	<b>255,795</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,818</b>	<b>0</b>	<b>4,673,009</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>26,818</b>	<b>0</b>	<b>4,673,009</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	65,193	2.94%	4,658	4
Infiltration Galleries and Tunnels (315)	0	0.00%	0	5
Supply Mains (316)	0	0.00%	0	6
Other Water Source Plant (317)	0	0.00%	0	7
<b>Total Source of Supply Plant</b>	<b>65,193</b>		<b>4,658</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	52,389	2.44%	2,424	8
Boiler Plant Equipment (322)	0	0.00%	0	9
Other Power Production Equipment (323)	0	0.00%	0	10
Steam Pumping Equipment (324)	0	0.00%	0	11
Electric Pumping Equipment (325)	42,227	4.42%	6,278	12
Diesel Pumping Equipment (326)	0	0.00%	0	13
Hydraulic Pumping Equipment (327)	0	0.00%	0	14
Other Pumping Equipment (328)	5,112	0.00%	1,001	15
<b>Total Pumping Plant</b>	<b>99,728</b>		<b>9,703</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)		0.00%	0	16
Water Treatment Equipment (332)	5,572	3.25%	386	17
<b>Total Water Treatment Plant</b>	<b>5,572</b>		<b>386</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%	0	18
Distribution Reservoirs and Standpipes (342)	77,049	1.87%	3,731	19
Transmission and Distribution Mains (343)	313,037	0.93%	21,538	20
Fire Mains (344)	216	1.00%	27	21
Services (345)	132,301	2.09%	10,712	22
Meters (346)	99,376	5.03%	20,455	23
Hydrants (348)	62,344	1.59%	7,247	24
Other Transmission and Distribution Plant (349)	0	0.00%	0	25
<b>Total Transmission and Distribution Plant</b>	<b>684,323</b>		<b>63,710</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	69,851	4
315	0	0	0	0	0	5
316	0	0	0	0	0	6
317	0	0	0	0	0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,851</b>	
321	0	0	0	0	54,813	8
322	0	0	0	0	0	9
323	0	0	0	0	0	10
324	0	0	0	0	0	11
325	0	0	0	0	48,505	12
326	0	0	0	0	0	13
327	0	0	0	0	0	14
328	0	0	0	0	6,113	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,431</b>	
331	0	0	0	0	0	16
332	0	0	0	0	5,958	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,958</b>	
341	0	0	0	0	0	18
342	0	0	0	0	80,780	19
343	2,050	0	0	0	332,525	20
344	0	0	0	0	243	21
345	716	1,935	0	0	140,362	22
346	15,034	0	1,061	0	105,858	23
348	653	335	0	0	68,603	24
349	0	0	0	0	0	25
	<b>18,453</b>	<b>2,270</b>	<b>1,061</b>	<b>0</b>	<b>728,371</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	7,973	2.25%	363	<b>26</b>
Office Furniture and Equipment (391)	6,478	5.83%	1,096	<b>27</b>
Computer Equipment (391.1)	0	0.00%	0	<b>28</b>
Transportation Equipment (392)	27,357	14.45%	6,907	<b>29</b>
Stores Equipment (393)	933	5.83%	127	<b>30</b>
Tools, Shop and Garage Equipment (394)	11,851	5.83%	1,130	<b>31</b>
Laboratory Equipment (395)	1,158	5.83%	138	<b>32</b>
Power Operated Equipment (396)	18,015	6.00%	2,380	<b>33</b>
Communication Equipment (397)	22,846	9.17%	10,171	<b>34</b>
SCADA Equipment (397.1)	0	0.00%	0	<b>35</b>
Miscellaneous Equipment (398)	662	5.83%	160	<b>36</b>
Other Tangible Property (399)	0	0.00%	0	<b>37</b>
<b>Total General Plant</b>	<b>97,273</b>		<b>22,472</b>	
<b>Total accum. prov. directly assignable</b>	<b>952,089</b>		<b>100,929</b>	
 Common Utility Plant Allocated to Water Department				 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>952,089</b>		 <b>100,929</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390	0	0	0	0	8,336	26
391	0	0	0	0	7,574	27
391.1	0	0	0	0	0	28
392	7,947	0	0	0	26,317	29
393	0	0	0	0	1,060	30
394	0	0	0	0	12,981	31
395	0	0	0	0	1,296	32
396	0	0	0	0	20,395	33
397	0	0	0	0	33,017	34
397.1	0	0	0	0	0	35
398	0	0	0	0	822	36
399	0	0	0	0	0	37
	<b>7,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,798</b>	
	<b>26,400</b>	<b>2,270</b>	<b>1,061</b>	<b>0</b>	<b>1,025,409</b>	
					<b>0</b>	<b>38</b>
	<b>26,400</b>	<b>2,270</b>	<b>1,061</b>	<b>0</b>	<b>1,025,409</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,320	39,320	1
February			36,919	36,919	2
March			40,387	40,387	3
April			38,941	38,941	4
May			43,164	43,164	5
June			47,820	47,820	6
July			46,214	46,214	7
August			45,228	45,228	8
September			41,900	41,900	9
October			42,148	42,148	10
November			37,448	37,448	11
December			37,051	37,051	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>496,540</b>	<b>496,540</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				453	13
Less: Other utility use				98,912	14
Other utility use explanation:					15
Service leaks ( 82,952) Main leaks( 9,511) Towers (225) Hydrant Flush (1,442) Fire Dept (989) Remote/Meter Diff (897) Water running (1,788) Misc (1,108)					
Water pumped into distribution system				397,175	16
Less: Water sold				334,325	17
Losses and unaccounted for				62,850	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Rice Lake Utilities will be conducting more leak studies in 1998.					
Maximum gallons pumped by all methods in any one day during reporting year				1,964	21
Date of maximum: 6/13/1997					22
Cause of maximum:					23
There was a dry spell. The Parks Department was watering ball fields during this time and many residents were probably watering yards. There was also a large fire requiring water usage.					
Minimum gallons pumped by all methods in any one day during reporting year				718	24
Date of minimum: 12/24/1997					25
Total KWH used for pumping for the year				734,620	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WATER STREET	1	400	16	1,152,000	Yes	<b>1</b>
MAIN STREET	2	400	12	1,080,000	Yes	<b>2</b>
ALLEN STREET	3	385	10	1,252,800	No	<b>3</b>
NARROWS PARK	4	450	24	800,000	Yes	<b>4</b>
ALLEN STREET	5	309	16	840,000	Yes	<b>5</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	#1	#2	#3	1
Location	WATER STREET	MAIN STREET	ALLEN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE/BLS	5
Year Installed	1926	1974	1933	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	500	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.		9 10
Year Installed	1962	1974	1910	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6 BOOSTER	14
Location	NARROWS	ALLEN STREET	HILLTOP	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE/BLS	AMERICAN TURB.	CRANE-DEMING	18
Year Installed	1969	1990	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	575	900	500	21
Pump Motor or Standby Engine Mfr	HIGH TH.	LIN.	U.S. MOTOR	22 23
Year Installed	1991	1990	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	20	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	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1967	1925	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	137	137	165	6
Total capacity in gallons	250,000	250,000	150,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				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	369				369
M	D	1.000	648				648
M	D	1.250	7,510				7,510
M	D	2.000	1,143				1,143
M	D	4.000	37,009		840		36,169
M	D	6.000	83,352	2,095			85,447
P	D	6.000	5,986				5,986
M	D	8.000	53,774				53,774
P	D	8.000	8,588				8,588
M	D	10.000	66,588				66,588
M	D	12.000	10,371				10,371
<b>Total Within Municipality</b>			<b>275,338</b>	<b>2,095</b>	<b>840</b>	<b>0</b>	<b>276,593</b>
<b>Total Utility</b>			<b>275,338</b>	<b>2,095</b>	<b>840</b>	<b>0</b>	<b>276,593</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,695	25	27		2,693	12	1
M	1.000	508	24			532		2
M	1.250	39	2			41		3
M	1.500	45				45		4
M	2.000	75	2			77		5
M	4.000	29				29		6
M	6.000	13				13		7
M	8.000	3				3		8
<b>Total Utility</b>		<b>3,407</b>	<b>53</b>	<b>27</b>	<b>0</b>	<b>3,433</b>	<b>12</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,187	315	288		3,214	455	1
0.750	63	8	3		68	20	2
1.000	75	11	2		84	21	3
1.500	45	2			47	32	4
2.000	44	2			46	21	5
3.000	20				20		6
4.000	5				5		7
6.000	0	1			1		8
8.000	1				1		9
<b>Total:</b>	<b>3,440</b>	<b>339</b>	<b>293</b>	<b>0</b>	<b>3,486</b>	<b>549</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	2,873	282	9	4	1	45	3,214	1
0.750	21	28	9	1		9	68	2
1.000	5	51	15	6		7	84	3
1.500	2	27	16	2			47	4
2.000		15	25	5	1		46	5
3.000		5	8	7			20	6
4.000		3	1		1		5	7
6.000		1					1	8
8.000					1		1	9
<b>Total:</b>	<b>2,901</b>	<b>412</b>	<b>83</b>	<b>25</b>	<b>4</b>	<b>61</b>	<b>3,486</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	463	11	4		470	2
<b>Total Fire Hydrants</b>	<b>463</b>	<b>11</b>	<b>4</b>	<b>0</b>	<b>470</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	470
Number of distribution system valves end of year:	735
Number of distribution valves operated during year:	370

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## WATER OPERATING SECTION FOOTNOTES

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

Account 661 storage facilities expense increased significantly due to the refurbishing of a water tank at a cost of over \$32,000.

Account 662 transmission and distribution lines expense decreased by almost \$11,000. The main reason for this decrease is during the prior year an employee was moved out of this department to the wastewater utility. The benefits for this long term employee were adjusted out of this account number lowering the 1997 expense by over \$6,000. The current 1998 expense is more in line with what it had been in other years.

Account 675 maintenance of meters was up this year. There was a lot more work on services this year and more patching up of services already installed.

Account 403 depreciation expense increased over \$15,000 due to an increase in depreciation rates by the Public service Commission.

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

Account 343 Water Mains: 2095 feet of 6" ductile iron water main was installed at a cost of \$59,523. 840 feet of 4" ductile iron water main was retired at a book cost of \$2050.

Account 345 Water Service: 43 copper services were installed at a cost of \$26,009. 27 services were retired at a book cost of \$716.

Account 348 Water Hydrants: 11 water hydrants were installed at a cost of \$22,406. 4 hydrants were retired at a book cost of \$653.

Account 346 Water Meters: 339 meters were installed at a cost of \$41,968. 293 water meters were retired at a book cost of \$15,034. See schedule W-18 for detail.

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

Account 392 Accumulated Provision for Depreciation Transportation: A truck with a book cost of \$8,365 and a 5% salvage value of \$418 was retired. The difference in the plant in service retired (\$8,365) and the accumulated depreciation retired (\$7,947) is the 5% salvage value of \$418.

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### Water Mains (Page W-17)

Over 1200 feet of main was financed by the City of Rice Lake and recorded on the books of Rice Lake Utilities as contribution in aid of construction. Over 800 feet of main was paid in cash by Rice Lake Utilities.

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### Water Services (Page W-18)

Nineteen services were financed by the City of Rice Lake and recorded on the books of Rice Lake Utilities as contribution in aid to construction. New services are provided to customers at a cost \$450. All service upgrades were paid for by Rice lake Utilities.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	6,661,565	1
<b>Total Sales of Electricity</b>	<b>6,661,565</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	15,329	2
Miscellaneous Service Revenues (451)	2,387	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	40,383	5
Interdepartmental Rents (455)	27,247	6
Other Electric Revenues (456)	1,335	7
<b>Total Other Operating Revenues</b>	<b>86,681</b>	
<b>Total Operating Revenues</b>	<b>6,748,246</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	5,022,401	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	364,588	10
Customer Accounts Expenses (901-905)	106,435	11
Sales Expenses (911-916)	102,000	12
Administrative and General Expenses (920-932)	113,408	13
<b>Total Operation and Maintenance Expenses</b>	<b>5,708,832</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	324,755	14
Amortization Expense (404-407)	96,936	15
Taxes (408)	223,305	16
<b>Total Other Expenses</b>	<b>644,996</b>	
<b>Total Operating Expenses</b>	<b>6,353,828</b>	
<b>NET OPERATING INCOME</b>	<b>394,418</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>		
Forfeited Discounts	15,329	1
<b>Total Forfeited Discounts (450)</b>	<b>15,329</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnect Fees	1,058	2
NSF Check Fees	895	3
Electrical Permits	434	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,387</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Rent from Office Equipment Wastewater	2,953	6
Pole Contacts	19,807	7
Building Rent Wastewater	17,623	8
<b>Total Rent from Electric Property (454)</b>	<b>40,383</b>	
<b>Interdepartmental Rents (455):</b>		
Rent from Office Equipment Water	1,560	9
Building Rent from Water	25,687	10
<b>Total Interdepartmental Rents (455)</b>	<b>27,247</b>	
<b>Other Electric Revenues (456):</b>		
Discount on Sales Tax	1,335	11
<b>Total Other Electric Revenues (456)</b>	<b>1,335</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	5,022,401	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>5,022,401</b>	
<b>Total Power Production Expenses</b>	<b>5,022,401</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	68,967	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	3,706	52
Overhead Line Expenses (583)	96,936	53
Underground Line Expenses (584)	50,901	54
Street Lighting and Signal System Expenses (585)	4,847	55
Meter Expenses (586)	61,361	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	30,002	58
Rents (589)	413	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	362	62
Maintenance of Overhead Lines (593)	24,242	63
Maintenance of Underground Lines (594)	9,384	64
Maintenance of Line Transformers (595)	6,042	65
Maintenance of Street Lighting and Signal Systems (596)	6,346	66
Maintenance of Meters (597)	980	67
Maintenance of Miscellaneous Distribution Plant (598)	99	68
<b>Total Distribution Expenses</b>	<b>364,588</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	18,698	69
Meter Reading Expenses (902)	22,405	70
Customer Records and Collection Expenses (903)	65,332	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>106,435</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	102,000	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>102,000</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	53,512	<b>78</b>
Office Supplies and Expenses (921)	12,266	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		<b>80</b>
Outside Services Employed (923)	6,782	<b>81</b>
Property Insurance (924)	6,536	<b>82</b>
Injuries and Damages (925)	17,783	<b>83</b>
Employee Pensions and Benefits (926)	1,566	<b>84</b>
Regulatory Commission Expenses (928)	777	<b>85</b>
Duplicate Charges -- Credit (929)		<b>86</b>
Miscellaneous General Expenses (930)	13,825	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	361	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>113,408</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,708,832</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		205,324	1
Social Security			2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		9,070	4
Other (specify): Gross Revenue License Fee		8,911	5
<b>Total tax expense</b>		<b><u>223,305</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214230				3
County tax rate	mills		5.653521				4
Local tax rate	mills		10.745432				5
School tax rate	mills		9.997756				6
Voc. school tax rate	mills		1.650028				7
Other tax rate - Local	mills		0.306241				8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>28.567208</b>				10
Less: state credit	mills		1.764015				11
<b>Net tax rate</b>	mills		<b>26.803193</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.745432</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.647784</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.306241</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.699457</b>				17
<b>Total Tax Rate</b>	mills		<b>28.567208</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794598</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.803193</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.297774</b>				21
Utility Plant, Jan. 1	\$	<b>9,354,514</b>	9,354,514				22
Materials & Supplies	\$	<b>133,306</b>	133,306				23
<b>Subtotal</b>	\$	<b>9,487,820</b>	<b>9,487,820</b>				24
Less: Plant Outside Limits	\$	<b>562,877</b>	562,877				25
<b>Taxable Assets</b>	\$	<b>8,924,943</b>	<b>8,924,943</b>				26
Assessment Ratio	dec.		0.933578				27
<b>Assessed Value</b>	\$	<b>8,332,130</b>	<b>8,332,130</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.297774</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>177,456</b>	<b>177,456</b>				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>205,324</b>					34

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	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	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0	0	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	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	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)	0	0	0	25

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,667	0	34
Structures and Improvements (361)		0	35
Station Equipment (362)	1,010,749	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	1,396,785	34,863	38
Overhead Conductors and Devices (365)	1,627,687	58,102	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	944,885	53,123	41
Line Transformers (368)	1,481,468	51,569	42
Services (369)	859,522	32,353	43
Meters (370)	459,338	22,138	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	437,444	59,801	47
<b>Total Distribution Plant</b>	<b>8,219,545</b>	<b>311,949</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,000	0	48
Structures and Improvements (390)	571,417	9,390	49
Office Furniture and Equipment (391)	35,687	690	50
Computer Equipment (391.1)	116,355	3,416	51
Transportation Equipment (392)	286,592	14,958	52
Stores Equipment (393)	1,746	0	53
Tools, Shop and Garage Equipment (394)	33,554	5,142	54
Laboratory Equipment (395)	16,614	1,895	55
Power Operated Equipment (396)	2,950	0	56
Communication Equipment (397)	12,423	0	57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)	0	0	1,667	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	1,010,749	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	14,029	0	1,417,619	38
Overhead Conductors and Devices (365)	21,386	0	1,664,403	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	36,144	0	961,864	41
Line Transformers (368)	25,337	0	1,507,700	42
Services (369)	10,120	0	881,755	43
Meters (370)	10,253	0	471,223	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	20,671	0	476,574	47
<b>Total Distribution Plant</b>	<b>137,940</b>	<b>0</b>	<b>8,393,554</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	3,000	48
Structures and Improvements (390)	2,500	0	578,307	49
Office Furniture and Equipment (391)	0	0	36,377	50
Computer Equipment (391.1)	2,873	0	116,898	51
Transportation Equipment (392)	15,629	0	285,921	52
Stores Equipment (393)	0	0	1,746	53
Tools, Shop and Garage Equipment (394)	300	0	38,396	54
Laboratory Equipment (395)	0	0	18,509	55
Power Operated Equipment (396)	0	0	2,950	56
Communication Equipment (397)	0	0	12,423	57

### ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	1,098	0	<b>58</b>
Other Tangible Property (399)	0	0	<b>59</b>
<b>Total General Plant</b>	<b>1,081,436</b>	<b>35,491</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,300,981</b>	<b>347,440</b>	
<u>Common Utility Plant Allocated to Electric Department</u>			<b>60</b>
 <b>Total utility plant in service</b>	<b>9,300,981</b>	<b>347,440</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0	0	1,098 58
Other Tangible Property (399)	0	0	0 59
<b>Total General Plant</b>	<b>21,302</b>	<b>0</b>	<b>1,095,625</b>
<b>Total utility plant in service directly assignable</b>	<b>159,242</b>	<b>0</b>	<b>9,489,179</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>159,242</b>	<b>0</b>	<b>9,489,179</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	1
Boiler Plant Equipment (312)	0	0.00%	0	2
Engines and Engine Driven Generators (313)	0	0.00%	0	3
Turbogenerator Units (314)	0	0.00%	0	4
Accessory Electric Equipment (315)	0	0.00%	0	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	0	6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%	0	7
Reservoirs, Dams and Waterways (332)	0	0.00%	0	8
Water Wheels, Turbines and Generators (333)	0	0.00%	0	9
Accessory Electric Equipment (334)	0	0.00%	0	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	0	11
Roads, Railroads and Bridges (336)	0	0.00%	0	12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%	0	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	0	14
Prime Movers (343)	0	0.00%	0	15
Generators (344)	0	0.00%	0	16
Accessory Electric Equipment (345)	0	0.00%	0	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	0	18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%	0	19
Station Equipment (353)	0	0.00%	0	20
Towers and Fixtures (354)	0	0.00%	0	21
Poles and Fixtures (355)	0	0.00%	0	22
Overhead Conductors and Devices (356)	0	0.00%	0	23
Underground Conduit (357)	0	0.00%	0	24
Underground Conductors and Devices (358)	0	0.00%	0	25

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

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

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0	0.00%	0	26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%	0	27
Station Equipment (362)	777,583	3.33%	33,658	28
Storage Battery Equipment (363)	0	0.00%	0	29
Poles, Towers and Fixtures (364)	269,568	4.07%	57,273	30
Overhead Conductors and Devices (365)	368,971	3.03%	49,875	31
Underground Conduit (366)	0	0.00%	0	32
Underground Conductors and Devices (367)	391,570	3.33%	31,747	33
Line Transformers (368)	253,039	2.88%	43,044	34
Services (369)	451,514	4.20%	36,567	35
Meters (370)	168,676	3.33%	15,494	36
Installations on Customers' Premises (371)	0	0.00%	0	37
Leased Property on Customers' Premises (372)	0	0.00%	0	38
Street Lighting and Signal Systems (373)	162,302	4.20%	19,194	39
<b>Total Distribution Plant</b>	<b>2,843,223</b>		<b>286,852</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	158,943	2.78%	15,981	40
Office Furniture and Equipment (391)	13,109	5.88%	2,119	41
Computer Equipment (391.1)	105,222	14.29%	14,548	42
Transportation Equipment (392)	172,005	10.32%	29,536	43
Stores Equipment (393)	578	4.00%	70	44
Tools, Shop and Garage Equipment (394)	33,289	9.09%	3,270	45
Laboratory Equipment (395)	13,366	5.56%	976	46
Power Operated Equipment (396)	2,951	10.00%	0	47
Communication Equipment (397)	5,407	6.67%	829	48
Miscellaneous Equipment (398)	306	10.00%	110	49
Other Tangible Property (399)	0	0.00%	0	50
<b>Total General Plant</b>	<b>505,176</b>		<b>67,439</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,348,399</b>		<b>354,291</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0	0	0	0	0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361	0	0	0	0	0	27
362	0	0	0	0	811,241	28
363	0	0	0	0	0	29
364	14,029	4,522	30	0	308,320	30
365	21,386	7,102	1,463	0	391,821	31
366	0	0	0	0	0	32
367	36,144	2,568	0	0	384,605	33
368	25,337	0	0	0	270,746	34
369	10,120	2,729	0	0	475,232	35
370	10,253	0	497	0	174,414	36
371	0	0	0	0	0	37
372	0	0	0	0	0	38
373	20,671	4,306	0	0	156,519	39
	<b>137,940</b>	<b>21,227</b>	<b>1,990</b>	<b>0</b>	<b>2,972,898</b>	
390	2,500	0	0	0	172,424	40
391	0	0	0	0	15,228	41
391.1	2,873	0	0	0	116,897	42
392	14,848	0	0	0	186,693	43
393	0	0	0	0	648	44
394	300	0	100	0	36,359	45
395	0	0	0	0	14,342	46
396	0	0	0	0	2,951	47
397	0	0	0	0	6,236	48
398	0	0	0	0	416	49
399	0	0	0	0	0	50
	<b>20,521</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>552,194</b>	
	<b>158,461</b>	<b>21,227</b>	<b>2,090</b>	<b>0</b>	<b>3,525,092</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
<b>Total accum. prov. for depreciation</b>	<u><u>3,348,399</u></u>		<u><u>354,291</u></u>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>158,461</b>	<b>21,227</b>	<b>2,090</b>	<b>0</b>	<b>3,525,092</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	1.00	117.00	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		23.00	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	12	3
<b>Total</b>	<b>12</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	7	7
Nonfarm	408	8
<b>Total</b>	<b>415</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>415</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	24,702	Thursday	01/16/1997	10:30	13,055	<b>1</b>
February	02	24,114	Monday	02/24/1997	10:15	12,502	<b>2</b>
March	03	23,328	Thursday	03/13/1997	10:30	10,703	<b>3</b>
April	04	23,933	Monday	04/07/1997	11:00	10,926	<b>4</b>
May	05	21,704	Friday	05/16/1997	10:15	11,247	<b>5</b>
June	06	25,272	Monday	06/23/1997	14:30	11,241	<b>6</b>
July	07	26,698	Thursday	07/17/1997	14:15	12,363	<b>7</b>
August	08	24,140	Wednesday	08/27/1997	14:15	12,009	<b>8</b>
September	09	22,896	Thursday	09/18/1997	12:45	10,937	<b>9</b>
October	10	22,896	Wednesday	10/08/1997	10:45	11,791	<b>10</b>
November	11	24,434	Wednesday	11/19/1997	10:15	11,587	<b>11</b>
December	12	24,011	Monday	12/08/1997	10:45	13,212	<b>12</b>
<b>Total</b>		<b>288,128</b>				<b>141,573</b>	

**System Name** Rice Lake

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

Type of Reading	Supplier
15 minutes integrated	NSP

## 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
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	141,573	8
Interchanges:		9
In (gross)		9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
<b>Total Source of Energy</b>	<b>141,573</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	134,188	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>134,188</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)	0	26
Distribution Losses	7,385	27
<b>Total Energy Losses</b>	<b>7,385</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.2164%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>141,573</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>				
Ms-1	Ms-1	41	127	1
Type R & S	Rg-1	3,949	36,036	2
Rg-2	Rg-2	33	313	3
<b>Total Sales for Residential Sales</b>		<b>4,023</b>	<b>36,476</b>	
<b>Commercial &amp; Industrial</b>				
Cg-1	Cg-1	674	15,346	4
Cg-2	Cg-2	10	181	5
Type C,D,I,U,& P	Cp-1	98	23,201	6
Cp-2	Cp-2	42	34,399	7
Cp-3	Cp-3	8	22,904	8
Ms-1	Ms-1	75	134	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>907</b>	<b>96,165</b>	
<b>Public Street &amp; Highway Lighting</b>				
Type L	Cg-1	16	184	10
Ms-1	Ms-1	17	1,363	11
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>33</b>	<b>1,547</b>	
<b>Sales for Resale</b>				
NONE				12
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,963</b>	<b>134,188</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		5,094	(94)	5,000	1
		2,051,978	(23,307)	2,028,671	2
		14,317	(380)	13,937	3
<b>0</b>	<b>0</b>	<b>2,071,389</b>	<b>(23,781)</b>	<b>2,047,608</b>	
		887,349	(6,844)	880,505	4
		8,408	(173)	8,235	5
79,004		1,114,289	(6,095)	1,108,194	6
90,476	106,164	1,505,141	1,275	1,506,416	7
59,570	63,312	971,571	888	972,459	8
		9,009	(64)	8,945	9
<b>229,050</b>	<b>169,476</b>	<b>4,495,767</b>	<b>(11,013)</b>	<b>4,484,754</b>	
		11,327	5	11,332	10
		116,904	967	117,871	11
<b>0</b>	<b>0</b>	<b>128,231</b>	<b>972</b>	<b>129,203</b>	
				0	12
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>229,050</b>	<b>169,476</b>	<b>6,695,387</b>	<b>(33,822)</b>	<b>6,661,565</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	NSP				1
Point of Delivery	Rice Lake				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12470/7200 V				4
Point of Metering	12470/7200 V				5
Total of 12 Monthly Maximum Demands -- kW	288,128				6
Average load factor	<b>67.3093%</b>				7
Total Cost of Purchased Power	5,022,401				8
Average cost per kWh	<b>0.0355</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	5,631	7,424			12
February	5,273	7,229			13
March	4,538	6,166			14
April	5,042	5,884			15
May	4,833	6,414			16
June	5,278	5,963			17
July	5,674	6,689			18
August	5,181	6,828			19
September	5,113	5,824			20
October	5,557	6,234			21
November	4,733	6,854			22
December	5,739	7,473			23
<b>Total kWh (000)</b>	<b>62,592</b>	<b>78,982</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### 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							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
<b>Total</b>						<b><u>0</u></b>
						1

### 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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### 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			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	0	0	0			1
						<b>Total</b>	<u><u>0</u></u>

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

### 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.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b>			<b>(f)</b>
			<b>(d)</b>	<b>(e)</b>		

NONE

**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	5,002	1,139	92,538	1
Acquired during year	21	20	2,403	2
<b>Total</b>	<b>5,023</b>	<b>1,159</b>	<b>94,941</b>	<b>3</b>
Retired during year	215	4	2,600	4
Sales, transfers or adjustments increase (decrease)			40	5
<b>Number end of year</b>	<b>4,808</b>	<b>1,155</b>	<b>92,381</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,627	1,100	87,147	8
In utility's use	3	1	150	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	178	54	5,084	12
<b>Total end of year</b>	<b>4,808</b>	<b>1,155</b>	<b>92,381</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>				
Incandescent	999	4	25,680	1
Mercury Vapor	175	504	428,904	2
Mercury Vapor	250	2	2,450	3
Sodium Vapor	100	3	1,479	4
Sodium Vapor	150	537	407,046	5
Sodium Vapor	250	407	533,984	6
Sodium Vapor	400	20	39,980	7
<b>Total</b>		<b>1,477</b>	<b>1,439,523</b>	
<b>Ornamental</b>				
Sodium Vapor	100	1	493	8
Sodium Vapor	150	12	9,096	9
Sodium Vapor	210	36	40,392	10
<b>Total</b>		<b>49</b>	<b>49,981</b>	
<b>Other</b>				
NONE				11
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account 586 meter expenses was up because the meter tech received an increase in pay rate and because there was more training involved in the meter department. Also an engineering firm was hired to help with testing of meter which involved a large customer refund.

Account 593 maintenance of overhead lines decreased because tree trimming was not hired out in 1997 saving approximately \$15,000.

Account 405 Amortization of DSM increased because it was authorized by the PSC to amortize the DSM balance over three years during the rate case in early 1997. The yearly amortization amount is \$77,475.

Account 431 other interest expense increased because there were a few large customer refunds given out during 1997 with interest on the refunds totaling more than \$23,400.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

Account #364 Poles, Towers and Fixtures:

Item	# Installed	Cost	# Retired	Book Cost
30' Poles	2	\$ 563	20	\$2,270
35' Poles	9	\$ 3,162	15	\$3,487
40' Poles	2	\$ 802	11	\$2,526
45' Poles	30	\$12,063	4	\$1,828
50' Poles	1	\$ 432	26	\$1,162
Anchors	41	\$ 3,449	25	\$1,343
Down Guys	49	\$ 5,607	49	\$1,990
Head Guys	2	\$ 288	2	\$ 61
>6' Crossarms	53	\$ 8,497	12	\$1,352
		\$14,029		
\$34,863				

Account #365 Overhead Conductors and Devices:

15KV Deadend	89	\$ 5,924	18	\$ 684
15KV Cutouts	36	\$ 5,672	17	\$3,097
9 KV Arrestors	52	\$ 8,349	28	\$3,107
Driven Grounds	28	\$ 2,869	15	\$1,049
Switch	2	\$ 5,896	4	\$4,876
#6-1/O Duplex	10,104	\$ 7,328	3,000	\$1,184
#2-1/O Triplex	3,133	\$ 4,572	1,840	\$ 930
#2-4/O Quad	730	\$ 1,259	855	\$1,611
#4-1/O ACSR	10,020	\$ 9,017	3,440	\$1,672
2/O-4/O ACSR	9,765	\$ 7,218	1,690	\$ 219
477 MCM ACSR			520	\$ 359
#6 4/O Cu			17,410	\$3,141
\$58,102		\$29,066		

Account #367 Underground Conductors and Devices

#6-1/O Duplex	2,550	\$ 3,978	360	\$ 349
#4-1/O Triplex	285	\$ 403		
4/O Triplex	390	\$ 1,455	100	\$ 339
#6-1/O 15kv	14,575	\$45,625	7,140	\$19,143
Primary Ped	2	\$ 1,663		
SS 600V 500 MCM			12,450	\$16,313
\$53,123		\$36,144		

Account #369 Services:

Tri #2-4/O OH	29	\$ 4,407	36	\$ 4,987
Quad #4-4/O OH	4	\$ 1,808	6	\$ 1,213
Duplex URD	2	\$ 691		
Tri #4-4/O URD	44	\$17,338	4	\$ 1,011
Tri 4/O URD	4	\$ 2,367	3	\$ 1,500
Quad 4/O URD	6	\$ 5,742		
#6-1/O Cu			4	\$ 360
250 MCM Cu/AL			2	\$ 1,048

**ELECTRIC OPERATING SECTION FOOTNOTES**

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	\$32,353		\$10,120	
 Account #373 Street Lighting				
150 HPS	126	\$18,569		48
150 HPS Trad	2	\$ 508		
175 MV				81
250 HPS	78	\$16,526		5
400 HPS	6	\$ 1,244		
400 MV				1
30' Wood Pole	5	\$ 1,077		17
35' Wood Pole	9	\$ 3,126		2
18' Steel Pole				1
30' Steel Pole	16	\$18,753		
30' Concrete Pole				4
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	\$59,802		\$20,671	

Account #372 Transportation: A 1998 Sierra pick-up truck was purchased for \$14,959. A chevy 3/4 ton pick-up with a book value of \$15,629 was retired.

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

Account 392 Accumulated Depreciation Transportation: Plant retired does not match the plant in service retired because a truck with a book value of \$15,629 had a salvage value of 5% or \$781 when it was sold. The accumulated depreciation on the truck at the time of sale was \$14,848.

Account 396 Accumulated Depreciation Power Operated Equipment: The beginning balance of the accumulated depreciation power operating equipment is \$1 more than power operated equipment due to rounding.