



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

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

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICE LAKE UTILITIES
Utility Address: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

When was utility organized? 12/31/1904
Report any change in name:
Effective Date:
Utility Web Site:

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

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

Name: NONE
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

Name: MR THOMAS MOULETTE
Title: COMMISSION PRESIDENT

Office Address:
P.O. BOX 149
RICE LAKE, WI 54868

Telephone: (715) 234 - 2528
Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: TRACEY & THOLE

Title:

Office Address: TRACEY & THOLE
502 SECOND STEET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/20/2000

Period covered by most recent audit: 01/01/99-12/31/99

Names and titles of utility management including manager or superintendent:

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

Name: MR SCOTT O REIMER

Title: ELECTRIC SUPERINTENDENT

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

Name: MR WALLY THOM

Title: WATER/WASTEWATER SUPERINTENDENT

Office Address:
320 W COLEMAN
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 234 - 7934

E-mail Address: rlu@chibardun

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

MRS SUSAN DIETZ, COMMISSIONER
MR MARK HERMAN, COMMISSIONER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR GREGORY LEACH, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: SM & P
1722 WESTGATE ROAD
EAU CLAIRE, WI 54703

Contact Person: MEL CLEGG

Title:

Telephone: (715) 831 - 2260

Fax Number: (715) 831 - 2263

E-mail Address:

Contract/Agreement beginning-ending dates: 3/1/1999 2/29/2000

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

Provides locating and marking of underground utility facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,705,146	7,628,987	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,415,161	6,289,621	2
Depreciation Expense (403)	440,649	426,576	3
Amortization Expense (404-407)	77,475	96,936	4
Taxes (408)	298,423	321,958	5
Total Operating Expenses	7,231,708	7,135,091	
Net Operating Income	473,438	493,896	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	473,438	493,896	
OTHER INCOME			
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)	92,652	114,164	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	92,652	114,164	
Total Income	566,090	608,060	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,557	1,844	13
Total Miscellaneous Income Deductions	1,557	1,844	
Income Before Interest Charges	564,533	606,216	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	51,459	100,500	14
Amortization of Debt Discount and Expense (428)	8,542	3,310	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	1,402	17
Other Interest Expense (431)	380	436	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	60,381	105,648	
Net Income	504,152	500,568	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,446,570	6,946,002	20
Balance Transferred from Income (433)	504,152	500,568	21
Miscellaneous Credits to Surplus (434)	18,685	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,969,407	7,446,570	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INTEREST ON INVESTMENTS	50,440	5
WATER INTEREST ON INVESTMENTS	33,020	6
WATER INTEREST ON ADVANCE	9,192	7
Total (Acct. 419):	92,652	
Miscellaneous Nonoperating Income (421):		
NONE	0	8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	9
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE ACTIVITIES	1,557	10
Total (Acct. 426):	1,557	
Miscellaneous Credits to Surplus (434):		
SALE OF MACAULEY PROPERTY	15,460	11
SALE OF TRUCK	3,225	12
Total (Acct. 434):	18,685	
Miscellaneous Debits to Surplus (435):		
NONE	0	13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	15
Total (Acct. 439)--Debit:	0	

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

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

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	721,422	6,983,724	0	0	7,705,146	1
Less: interdepartmental sales	390	45,239	0	0	45,629	2
Less: interdepartmental rents	0	33,399		0	33,399	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	721,032	6,905,086	0	0	7,626,118	

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	243,892		243,892	1
Electric operating expenses	481,709		481,709	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	2,718		2,718	8
Electric utility plant accounts	70,977		70,977	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	1,521		1,521	13
Accum. prov. for depreciation of electric plant	15,827		15,827	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
Total Payroll	816,644	0	816,644	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,546,523	15,146,762	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,144,326	4,879,434	2
Net Utility Plant	10,402,197	10,267,328	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	10,402,197	10,267,328	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	585	1,325	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	585	1,325	
Investment in Municipality (123)	0	0	7
Other Investments (124)	300,000	70,000	8
Special Funds (125-128)	438,928	632,890	9
Total Other Property and Investments	739,513	704,215	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,308,361	1,565,423	10
Special Deposits (132-134)	7,575	7,676	11
Working Funds (135)	592	600	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	607,533	598,191	15
Other Accounts Receivable (143)	16,922	44,307	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,286	14,286	17
Receivables from Municipality (145)	15,708	16,195	18
Materials and Supplies (151-163)	170,149	178,398	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	7,000	1,585	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	2,119,554	2,398,089	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	8,542	24
Other Deferred Debits (182-186)	301,355	334,155	25
Total Deferred Debits	301,355	342,697	
Total Assets and Other Debits	13,562,619	13,712,329	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	763,638	762,667	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	7,969,407	7,446,570	28
Total Proprietary Capital	8,733,045	8,209,237	
LONG-TERM DEBT			
Bonds (221-222)	0	1,320,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	600,000	70,000	31
Total Long-Term Debt	600,000	1,390,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	504,484	583,951	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	7,575	7,676	35
Taxes Accrued (236)	309,244	309,244	36
Interest Accrued (237)	14,000	8,638	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	16,693	15,602	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	851,996	925,111	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	698,242	628,300	44
Total Deferred Credits	698,242	628,300	
OPERATING RESERVES			
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
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,679,336	2,559,681	49
Total Liabilities and Other Credits	13,562,619	13,712,329	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,524,378	0	0	9,928,840	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				50,356	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,215			41,734	7
Total Utility Plant	5,525,593	0	0	10,020,930	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,205,243	0	0	3,939,083	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,205,243	0	0	3,939,083	
Net Utility Plant	4,320,350	0	0	6,081,847	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,104,563	3,774,871			4,879,434	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,247	341,402			440,649	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,007				11,007	6
Accruals charged other						7
accounts (specify):						8
transportation	3,998	20,665			24,663	9
Salvage	1,227	822			2,049	10
Other credits (specify):						11
					0	12
Total credits	115,479	362,889	0	0	478,368	13
Debits during year						14
Book cost of plant retired	8,942	178,496			187,438	15
Cost of removal	5,857	20,181			26,038	16
Other debits (specify):						17
					0	18
Total debits	14,799	198,677	0	0	213,476	19
Balance End of Year	1,205,243	3,939,083	0	0	5,144,326	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
ANN STREET	1,325		740	585	2
Total Nonutility Property (121)	1,325	0	740	585	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,325	0	740	585	

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

Particulars (a)	Amount (b)	
Balance first of year	14,286	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>14,286</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			128,778		128,778	145,975	3
Total Electric Utility					128,778	145,975	

Account	Total End of Year	Amount Prior Year	
Electric utility total	128,778	145,975	1
Water utility (154)	41,371	32,423	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	170,149	178,398	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Electric 8/15/91	8,542	181	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	251	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	762,667	1
Changes during year (explain):		
WHITETAIL	550	2
STREET LIGHTS	421	3
Balance end of year	<u><u>763,638</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	6.00%	0	1
Total Bonds (Account 221):				0	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				0	

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)	
Advances (223)					
Corporate Purpose Note	06/01/1993	10/01/1998	5.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
Water Advance to Electric	06/30/1993	06/01/1999	5.00%	0	2
Water Advance to Electric	10/31/1994	11/01/1999	6.00%	0	3
WATER ADVANCE TO ELECTRIC	06/01/1999	07/01/2001	4.00%	300,000	4
WASTEWATER ADVANCE TO ELECTRIC	06/01/1999	07/01/2001	4.00%	300,000	5
Total for Account 224				600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	309,244	1
Accruals:		
Charged water department expense	93,336	2
Charged electric department expense	205,087	3
Charged sewer department expense	4,048	4
Other (explain):		
NONE		5
Total Accruals and other credits	302,471	
Taxes paid during year:		
County, state and local taxes	284,969	6
Social Security taxes		7
PSC Remainder Assessment	9,113	8
Other (explain):		
Gross Revenue License Fee	8,389	9
Total payments and other debits	302,471	
Balance end of year	309,244	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	7,053	35,267	42,320	0	1
Subtotal	7,053	35,267	42,320	0	
Advances from Municipality (223)					
GO Debt	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Water Advance to Electric Southside Project	1,227	1,174	2,401	0	3
Water Advance to Electric	358	1,018	1,376	0	4
WATER ADVANCE TO ELECTRIC		7,000	0	7,000	5
WASTEWATER ADVANCE TO ELECTRIC		7,000	0	7,000	6
Subtotal	1,585	16,192	3,777	14,000	
Notes Payable (231)					
Customer Deposits	0	380	380	0	7
Interest on Customer Refunds	0			0	8
Subtotal	0	380	380	0	
Total	8,638	51,839	46,477	14,000	

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	2,004,192	555,489	0	0	0	2,559,681	1
Add credits during year:							
For Services	15,893	2,687				18,580	2
For Mains	63,637					63,637	3
Other (specify):							
STRUCTURES		23,038				23,038	4
HYDRANTS	14,400					14,400	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,098,122	581,214	0	0	0	2,679,336	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	75,317					75,317	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER ADVANCE TO ELECTRIC	300,000	2
Total (Acct. 124):	300,000	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
RELACEMENT ACCOUNT WATER	438,928	4
Total (Acct. 126):	438,928	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
CUSTOMER DEPOSITS	7,575	6
Total (Acct. 132):	7,575	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	57,949	9
Electric	549,584	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	607,533	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELECTRIC MISCELLANEOUS CHARGES	16,217	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
WATER MISCELLANEOUS CHARGES	705	16
Total (Acct. 143):	16,922	
Receivables from Municipality (145):		
ELECTRIC (TAX ROLL \$12,158 , SALES TAX \$39	12,197	17
WATER (TAX ROLL \$1671 , ASSESSMENT \$1840	3,511	18
Total (Acct. 145):	15,708	
Prepayments (165):		
NONE	0	19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ELECTRIC DSM EXPENDITURES	245,256	24
WATER STANDPIPE PAINTING	56,099	25
Total (Acct. 186):	301,355	
Payables to Municipality (233):		
NONE	0	26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ELECTRIC PENSION & BENEFIT RESERVE	71,005	27
WATER PENSION & BENEFIT RESERVE	44,737	28
ELECTRIC DSM	582,500	29
Total (Acct. 253):	698,242	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,455,861	9,813,584	0	0	15,269,445	1
Materials and Supplies	36,897	137,376	0	0	174,273	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,154,903	3,856,977	0	0	5,011,880	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,051,157	568,351	0	0	2,619,508	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,286,698	5,525,632	0	0	7,812,330	
Net Operating Income	89,709	383,729	0	0	473,438	8
Net Operating Income as a percent of Average Net Rate Base						
	3.92%	6.94%	N/A	N/A	6.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	763,152	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,707,988	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,471,140	
Net Income		
Net Income	504,152	5
 Percent Return on Proprietary Capital	 5.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

The Electric Utility borrowed \$300,000 from the Water Utility and \$300,000 from the Wastewater Utility to pay off the mortgage revenue bond which was due 12/01/2003.

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

Rice Lake Utilities changed software for the billing, financial, payroll and accounts receivable systems. The workorder system is also in the process of change.

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-14)

Maturity date of 12/1/03. Bond was called in June of 1999 with the total principle being paid off. Balance is now 0.

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

Amortization of Deferred Debit: Amortization over ten years of Electric DSM credit was authorized by Public service Commission on February 14, 2000. The amortization over eight years for the painting of the standpipes was authorized by the Public service Commission on January 27, 1995.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

Ms. Kristi M. Nelson, Office Manager
Rice Lake Municipal Water & Electric Utility
320 West Coleman Street
Rice Lake, WI 54868-2400

1999 Analytical Review DWCCA-5050-ELE

Dear Ms. Nelson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408, pages W-6 and E-4. Please furnish an explanation. If the utility is participating in an allowable alternative deferred compensation program, please indicate that in your response, and footnote the Account 408 - Taxes schedule to that effect in the future.

2. We noted \$16,217 reported in Account 143, Other Accounts Receivable, Page F-19, described as "Electric Miscellaneous Charges." The head note to this schedule indicates that amounts greater than \$10,000 in aggregate should be fully explained. In the future, please provide a brief description of these electric charges.

3. We noted amounts reported for Account 332, Water Treatment Equipment, Page W-8, and Account 641, Chemicals, Page W-5. However, the water treatment statistics are not completed on Page W-16. Please provide this information and follow this procedure in the future.

4. We noted that the 6-inch meters reported on Page W-19 were not tested. Wis. Admin. Code § PSC 185.76, requires that 6-inch and larger meters in use are to be tested annually. Please make every effort to test your 6-inch and larger meters in use annually.

5. We noted an addition of \$109,150 reported to Account 392, Transportation Equipment, Page E-6. Please furnish an explanation.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

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) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5050.doc

cc: Mr. Thomas Moulette, President

response received 12/20/00:

1. wrote again. allocate taxes and pensions/benefits back to a/c 408 and 926 and submit corrected schedule. confirm that 2000 will be allocated to a/c 408 and 926 per USOA.

Talked to Kristi, 10/10. Will correctly charge a/c 408 and a/c 926 in 2000 report and future. Wondered if she needed to go to all the work to correct 1999 and I told her it would be okay if she didn't.

2. noted

3. noted. Treat water with fluoride

4. meters on wells (ok if occasionally traded out with customer 6inch meters, otherwise should be account 325). will include in test counts in future.

5. Altec bucket truck

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	699,585	1
Total Sales of Water	699,585	
Other Operating Revenues		
Forfeited Discounts (470)	2,297	2
Miscellaneous Service Revenues (471)	152	3
Rents from Water Property (472)	6,466	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,922	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,837	
Total Operating Revenues	721,422	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	3,979	8
Pumping Expenses (620-633)	41,648	9
Water Treatment Expenses (640-652)	23,122	10
Transmission and Distribution Expenses (660-678)	198,717	11
Customer Accounts Expenses (901-905)	75,186	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	96,478	14
Total Operation and Maintenance Expenses	439,130	
Other Operating Expenses		
Depreciation Expense (403)	99,247	15
Amortization Expense (404-407)		16
Taxes (408)	93,336	17
Total Other Operating Expenses	192,583	
Total Operating Expenses	631,713	
NET OPERATING INCOME	89,709	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	7	90	226	1
Commercial	18	487	1,264	2
Industrial	3	6	15	3
Total Unmetered Sales to General Customers (460)	28	583	1,505	
Metered Sales to General Customers (461)				
Residential	2,889	144,772	306,323	4
Commercial	423	51,901	84,163	5
Industrial	91	118,180	76,225	6
Total Metered Sales to General Customers (461)	3,403	314,853	466,711	
Private Fire Protection Service (462)	26		12,940	7
Public Fire Protection Service (463)	3,385		199,910	8
Other Sales to Public Authorities (464)	29	15,869	18,129	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	2	100	390	12
Total Sales of Water	6,873	331,405	699,585	

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			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	199,910	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	199,910	
Forfeited Discounts (470):		
Customer late payment charges	2,297	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,297	
Miscellaneous Service Revenues (471):		
HANDLING CHARGE	152	7
Total Miscellaneous Service Revenues (471)	152	
Rents from Water Property (472):		
RENTAL OF STANDPIPE TOWER	5,850	8
RENTAL OF EQUIPMENT	616	9
Total Rents from Water Property (472)	6,466	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,922	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	12,922	
Amortization of Construction Grants (475):		
NONE	0	13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	3,979	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	3,979	
PUMPING EXPENSES		
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)	36,215	17
Pumping Labor and Expenses (624)	5,433	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	0	25
Total Pumping Expenses	41,648	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	17,880	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	4,840	28
Miscellaneous Expenses (643)	402	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	0	33
Total Water Treatment Expenses	23,122	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	18,513	34
Storage Facilities Expenses (661)	592	35
Transmission and Distribution Lines Expenses (662)	96,592	36
Meter Expenses (663)	18,237	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	32,090	43
Maintenance of Transmission and Distribution Mains (673)	5,090	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	20,025	46
Maintenance of Meters (676)	72	47
Maintenance of Hydrants (677)	5,988	48
Maintenance of Miscellaneous Plant (678)	1,518	49
Total Transmission and Distribution Expenses	198,717	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	14,348	50
Meter Reading Labor (902)	9,683	51
Customer Records and Collection Expenses (903)	51,155	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	<u>75,186</u>	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,098	56
Office Supplies and Expenses (921)	12,159	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	2,970	59
Property Insurance (924)	1,396	60
Injuries and Damages (925)	10,777	61
Employee Pensions and Benefits (926)	1,500	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	3,179	65
Rents (931)	33,399	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	<u>96,478</u>	
Total Operation and Maintenance Expenses	<u><u>439,130</u></u>	

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		4,047	2
Net property tax equivalent		99,872	
Social Security			3
PSC Remainder Assessment		911	4
Other (specify):			
PRIOR YEAR TAX EQUIVALENT	OVER PAYMENT PRIOR YEAR	(7,447)	5
Total tax expense		93,336	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230637				3
County tax rate	mills		5.995211				4
Local tax rate	mills		10.884358				5
School tax rate	mills		9.945708				6
Voc. school tax rate	mills		1.662648				7
Other tax rate - Local	mills		0.213207				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.931769				10
Less: state credit	mills		1.404311				11
Net tax rate	mills		27.527458				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.884358				14
Combined School Tax Rate	mills		11.608356				15
Other Tax Rate - Local	mills		0.213207				16
Total Local & School Tax	mills		22.705921				17
Total Tax Rate	mills		28.931769				18
Ratio of Local and School Tax to Total	dec.		0.784809				19
Total tax net of state credit	mills		27.527458				20
Net Local and School Tax Rate	mills		21.603805				21
Utility Plant, Jan. 1	\$	5,388,561	5,388,561				22
Materials & Supplies	\$	32,423	32,423				23
Subtotal	\$	5,420,984	5,420,984				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	5,346,215	5,346,215				26
Assessment Ratio	dec.		0.867180				27
Assessed Value	\$	4,636,131	4,636,131				28
Net Local & School Rate	mills		21.603805				29
Tax Equiv. Computed for Current Year	\$	100,158	100,158				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	103,919					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,289		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	155,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	169,248	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,335	3,766	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,598	17,764	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,328		20
Total Pumping Plant	266,261	21,530	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,561		23
Total Water Treatment Plant	42,561	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,827		24
Structures and Improvements (341)	3,165		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	169,248	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			103,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		156,362	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,328	20
Total Pumping Plant	5,000	0	282,791	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,561	23
Total Water Treatment Plant	0	0	42,561	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,827	24
Structures and Improvements (341)			3,165	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	199,536		26
Transmission and Distribution Mains (343)	2,894,801	63,636	27
Fire Mains (344)	2,787		28
Services (345)	546,676	15,126	29
Meters (346)	437,050	8,080	30
Hydrants (348)	555,713	36,779	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,648,555	123,621	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	18,780		35
Computer Equipment (391.1)	4,925		36
Transportation Equipment (392)	43,618		37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	19,384	824	39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,651		41
Communication Equipment (397)	110,915		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	260,720	824	
Total utility plant in service directly assignable	5,387,345	145,975	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,387,345	145,975	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			199,536 26
Transmission and Distribution Mains (343)			2,958,437 27
Fire Mains (344)			2,787 28
Services (345)	183		561,619 29
Meters (346)	1,631		443,499 30
Hydrants (348)	1,600		590,892 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,414	0	4,768,762
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,142 34
Office Furniture and Equipment (391)	250		18,530 35
Computer Equipment (391.1)			4,925 36
Transportation Equipment (392)			43,618 37
Stores Equipment (393)			2,168 38
Tools, Shop and Garage Equipment (394)			20,208 39
Laboratory Equipment (395)			2,376 40
Power Operated Equipment (396)			39,651 41
Communication Equipment (397)	278		110,637 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,761 44
Other Tangible Property (399)			0 45
Total General Plant	528	0	261,016
Total utility plant in service directly assignable	8,942	0	5,524,378
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,942	0	5,524,378

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	59,725	3.06%	4,772	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	59,725		4,772	
PUMPING PLANT				
Structures and Improvements (321)	57,237	2.70%	2,733	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	54,852	4.42%	6,629	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	7,114	4.29%	1,001	15
Total Pumping Plant	119,203		10,363	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	6,843	6.00%	2,553	17
Total Water Treatment Plant	6,843		2,553	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	35	2.22%	70	18
Distribution Reservoirs and Standpipes (342)	84,511	1.86%	3,712	19
Transmission and Distribution Mains (343)	356,831	0.93%	27,217	20
Fire Mains (344)	271	1.00%	28	21
Services (345)	144,843	2.09%	11,582	22
Meters (346)	125,427	5.00%	22,014	23
Hydrants (348)	74,296	1.59%	9,116	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	786,214		73,739	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					64,497	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	64,497	
321					59,970	8
322					0	9
323					0	10
324					0	11
325	5,000				56,481	12
326					0	13
327					0	14
328					8,115	15
	5,000	0	0	0	124,566	
331					0	16
332					9,396	17
	0	0	0	0	9,396	
341					105	18
342					88,223	19
343					384,048	20
344					299	21
345	183	5,298			150,944	22
346	1,631		1,216		147,026	23
348	1,600	559	10		81,263	24
349					0	25
	3,414	5,857	1,226	0	851,908	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	8,699	4.00%	646	26
Office Furniture and Equipment (391)	8,669	6.25%	1,166	27
Computer Equipment (391.1)	657	25.00%	1,231	28
Transportation Equipment (392)	30,876	14.25%	3,997	29
Stores Equipment (393)	1,186	5.88%	128	30
Tools, Shop and Garage Equipment (394)	14,111	6.67%	1,320	31
Laboratory Equipment (395)	1,435	5.88%	140	32
Power Operated Equipment (396)	22,774	10.00%	3,965	33
Communication Equipment (397)	43,188	9.00%	10,070	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	983	5.88%	162	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	<u>132,578</u>		<u>22,825</u>	
Total accum. prov. directly assignable	1,104,563		114,252	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>1,104,563</u></u>		 <u><u>114,252</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					9,345	26
391	250		1		9,586	27
391.1					1,888	28
392					34,873	29
393					1,314	30
394					15,431	31
395					1,575	32
396					26,739	33
397	278				52,980	34
397.1					0	35
398					1,145	36
399					0	37
	528	0	1	0	154,876	
	8,942	5,857	1,227	0	1,205,243	
					0	38
	8,942	5,857	1,227	0	1,205,243	

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	0	0	40,165	40,165	1
February	0	0	34,960	34,960	2
March	0	0	43,260	43,260	3
April	0	0	37,718	37,718	4
May	0	0	47,481	47,481	5
June	0	0	41,022	41,022	6
July	0	0	53,846	53,846	7
August	0	0	42,760	42,760	8
September	0	0	39,812	39,812	9
October	0	0	39,102	39,102	10
November	0	0	36,514	36,514	11
December	0	0	38,357	38,357	12
Total for year	0	0	494,997	494,997	
Less: Measured or estimated water used in main flushing and water treatment during year				2,225	13
Less: Other utility use				52,894	14
Other utility use explanation:					15
service leaks (repaired) 34,302, service leaks(to be repaired) 8,410,Main leaks or breaks (repaired) 8,074, Fire Dept usage ,1829, running water to prevent customer freeze up 279					
Water pumped into distribution system				439,878	16
Less: Water sold				331,405	17
Losses and unaccounted for				108,473	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Repairing mains and services where leaks are found. Leak studies will be continued.					
Maximum gallons pumped by all methods in any one day during reporting year				1,844	21
Date of maximum: 7/20/1999					22
Cause of maximum:					23
Flushing hydrants in new addition					
Minimum gallons pumped by all methods in any one day during reporting year				712	24
Date of minimum: 2/18/1999					25
Total KWH used for pumping for the year				669,623	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER STREET	1	400	16	1,152,000	Yes	1
MAIN STREET	2	400	12	1,080,000	Yes	2
NARROWS PARK	4	450	24	800,000	Yes	3
ALLEN STREET	5	309	16	840,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	WATER STREET	MAIN STREET	NARROWS	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE/BLS	5
Year Installed	1926	1974	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	575	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	10
Year Installed	1962	1974	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER		14
Location	ALLEN STREET	HILLTOP		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING		18
Year Installed	1990	1994		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	900	500		21
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR		23
Year Installed	1990	1994		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?	Y			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	0	0	0	369	1	
M	D	1.000	648	0	0	0	648	2	
M	D	1.250	7,510	0	0	0	7,510	3	
M	D	2.000	1,143	0	0	0	1,143	4	
M	D	4.000	36,169	0	0	0	36,169	5	
M	D	6.000	85,749	0	0	0	85,749	6	
P	D	6.000	5,986	0	0	0	5,986	7	
M	D	8.000	55,599	0	0	0	55,599	8	
P	D	8.000	8,588	1,016	0	0	9,604	9	
M	D	10.000	67,483	0	0	0	67,483	10	
P	D	10.000	0	1,272			1,272	11	
M	D	12.000	20,527	0	0	0	20,527	12	
P	D	12.000	321	0	0	0	321	13	
Total Within Municipality			290,092	2,288	0	0	292,380		
Total Utility			290,092	2,288	0	0	292,380		

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	2,689	0	5	0	2,684	12	1
M	1.000	551	30	0	0	581		2
M	1.250	41	0	0	0	41		3
M	1.500	43	4	0	0	47		4
M	2.000	79	3	1	0	81		5
M	4.000	31	0	0	0	31		6
M	6.000	15	0	0	0	15		7
M	8.000	3	0	0	0	3		8
Total Utility		3,452	37	6	0	3,483	12	

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	3,262	0	9	0	3,253	186	1
0.750	75	8	1	0	82	14	2
1.000	92	8	3	0	97	25	3
1.500	49	4	0	0	53	19	4
2.000	46	7	1	0	52	25	5
3.000	20	0	1	0	19	4	6
4.000	6	0	0	0	6	1	7
6.000	3	0	0	0	3	0	8
8.000	1	0	0	0	1	0	9
Total:	3,554	27	15	0	3,566	274	

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	2,901	288	10	5	1	48	3,253	1
0.750	26	29	11	0	0	16	82	2
1.000	5	54	18	6	0	14	97	3
1.500	2	31	17	2	0	1	53	4
2.000	0	17	28	5	1	1	52	5
3.000	0	5	7	7	0	0	19	6
4.000	0	4	2	0	0	0	6	7
6.000	0	3	0	0	0	0	3	8
8.000	0	0	0	0	1	0	1	9
Total:	2,934	431	93	25	3	80	3,566	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	496	16	9		503	2
Total Fire Hydrants	496	16	9	0	503	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	428
Number of distribution system valves end of year:	774
Number of distribution valves operated during year:	390

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Schedule W5 Operations Supervision & Engineering (660): This account decreased significantly because the labor for the water and wastewater operations superintendent was distributed at 35% water and 65% wastewater verses 50/50 in prior year. This distribution better reflected actual time spent in each operation.

Schedule W5 Maintenance of Distr Reservoirs and Standpipes (672): Reservoirs were inspected (\$4850) and cleaned (\$4,800) during 1999.

Schedule W5 Maintenance of Services(5675): Maintenance of services increased this year because there were a lot more patching of services. Last year patching of services was down compared to 1997. This years expense is more in line with previous years.

Schedule W5 Customers and Collections Expense (903): This account increased this year because there is now a lot more cost in sending out bills. Rice Lake Utilities changed from a postcard bill to a statement bill and now has more costs for supplies and postage for billing. Also there was more cost incurred in the transition of changing all software systems.

Schedule W5 Administrative and General Salaries (920): This account decreased this year because the salary of the general manager and CEO was distributed differently than last year. In prior year 30% of the salary was distributed to the water operations and in 1999 15% is being distributed to the water operation more accurately reflect time spent in the area.

Schedule W5 Office and Supplies Expense (921): The expense in this account went up due the transition of all computers and software.

Taxes (Acct. 408 - Water) (Page W-06)

Social Security and pensions/benefits were allocated to labor accounts in 1999 (they've been done that way for about 10 years per utility). Beginning in the 2000 report, they will correctly charge a/c 408 and a/c 926. ele

Water Utility Plant in Service (Page W-08)

per review response: a/c 392 addition is Altec bucket truck
ele

Water Mains (Page W-17)

The total cost of the water mains was paid by the developer.

Water Services (Page W-18)

Palmquist development installed 22 services at their cost. Other services were installed by Rice Lake Utilities and customers paid \$450 for each service.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,887,939	1
Total Sales of Electricity	6,887,939	
Other Operating Revenues		
Forfeited Discounts (450)	10,875	2
Miscellaneous Service Revenues (451)	4,312	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	45,872	5
Interdepartmental Rents (455)	33,399	6
Other Electric Revenues (456)	1,327	7
Total Other Operating Revenues	95,785	
Total Operating Revenues	6,983,724	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,242,464	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	413,569	10
Customer Accounts Expenses (901-905)	106,200	11
Sales Expenses (911-916)	64,000	12
Administrative and General Expenses (920-932)	149,798	13
Total Operation and Maintenance Expenses	5,976,031	
Other Expenses		
Depreciation Expense (403)	341,402	14
Amortization Expense (404-407)	77,475	15
Taxes (408)	205,087	16
Total Other Expenses	623,964	
Total Operating Expenses	6,599,995	
NET OPERATING INCOME	383,729	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,875	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,875	
Miscellaneous Service Revenues (451):		
RECONNECT FEES	2,238	3
NSF	417	4
PERMITS	249	5
OTHER	1,408	6
Total Miscellaneous Service Revenues (451)	4,312	
Sales of Water and Water Power (453):		
NONE	0	7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM EQUIPMENT WASTEWATER	5,965	8
RENT FROM BUILDING WASTEWATER	18,821	9
POLE CONTACTS	21,086	10
Total Rent from Electric Property (454)	45,872	
Interdepartmental Rents (455):		
RENT FROM EQUIPMENT WATER	5,965	11
BUILDING RENT WATER	27,434	12
Total Interdepartmental Rents (455)	33,399	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,327	13
Total Other Electric Revenues (456)	1,327	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,190,756	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	51,708	36
Total Other Power Supply Expenses	5,242,464	
Total Power Production Expenses	5,242,464	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	62,456	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	693	52
Overhead Line Expenses (583)	134,687	53
Underground Line Expenses (584)	53,324	54
Street Lighting and Signal System Expenses (585)	4,636	55
Meter Expenses (586)	32,995	56
Customer Installations Expenses (587)	0	57
Miscellaneous Distribution Expenses (588)	31,275	58
Rents (589)	413	59
Maintenance Supervision and Engineering (590)	0	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	9,759	62
Maintenance of Overhead Lines (593)	69,445	63
Maintenance of Underground Lines (594)	8,247	64
Maintenance of Line Transformers (595)	12	65
Maintenance of Street Lighting and Signal Systems (596)	5,627	66
Maintenance of Meters (597)	0	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	413,569	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,995	69
Meter Reading Expenses (902)	12,221	70
Customer Records and Collection Expenses (903)	74,984	71
Uncollectible Accounts (904)	0	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	106,200	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	64,000	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.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	64,000	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	89,777	78
Office Supplies and Expenses (921)	17,424	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	5,394	81
Property Insurance (924)	6,637	82
Injuries and Damages (925)	10,814	83
Employee Pensions and Benefits (926)	2,018	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	17,734	87
Rents (931)	0	88
Maintenance of General Plant (932)	0	89
Total Administrative and General Expenses	149,798	
 Total Operation and Maintenance Expenses	 5,976,031	

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		8,389	3
PSC Remainder Assessment		8,201	4
Other (specify): TAX EQUIVALENT OVERPAY	OVER PAYMENT PREVIOUS YEAR	(16,827)	5
Total tax expense		<u>205,087</u>	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230637				3
County tax rate	mills		5.995211				4
Local tax rate	mills		10.884358				5
School tax rate	mills		9.945708				6
Voc. school tax rate	mills		1.662648				7
Other tax rate - Local	mills		0.213207				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.931769				10
Less: state credit	mills		1.404311				11
Net tax rate	mills		27.527458				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.884358				14
Combined School Tax Rate	mills		11.608356				15
Other Tax Rate - Local	mills		0.213207				16
Total Local & School Tax	mills		22.705921				17
Total Tax Rate	mills		28.931769				18
Ratio of Local and School Tax to Total	dec.		0.784809				19
Total tax net of state credit	mills		27.527458				20
Net Local and School Tax Rate	mills		21.603805				21
Utility Plant, Jan. 1	\$	9,758,203	9,758,203				22
Materials & Supplies	\$	145,975	145,975				23
Subtotal	\$	9,904,178	9,904,178				24
Less: Plant Outside Limits	\$	583,190	583,190				25
Taxable Assets	\$	9,320,988	9,320,988				26
Assessment Ratio	dec.		0.867180				27
Assessed Value	\$	8,082,974	8,082,974				28
Net Local & School Rate	mills		21.603805				29
Tax Equiv. Computed for Current Year	\$	174,623	174,623				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			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)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,013,257		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,426,721	29,310	38
Overhead Conductors and Devices (365)	1,677,472	24,772	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	977,631	36,645	41
Line Transformers (368)	1,528,235	40,842	42
Services (369)	907,845	40,150	43
Meters (370)	488,107	76,948	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	480,599	17,534	47
Total Distribution Plant	8,501,534	266,201	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	580,546	4,146	49
Office Furniture and Equipment (391)	35,772	8,495	50
Computer Equipment (391.1)	188,255	16,988	51
Transportation Equipment (392)	287,446	109,150	52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	37,446		54
Laboratory Equipment (395)	46,112		55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	12,423	4,028	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,667 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,013,257 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	10,499		1,445,532 38
Overhead Conductors and Devices (365)	7,894		1,694,350 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	12,029		1,002,247 41
Line Transformers (368)			1,569,077 42
Services (369)	18,813		929,182 43
Meters (370)	33,927		531,128 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	10,034		488,099 47
Total Distribution Plant	93,196	0	8,674,539
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			584,692 49
Office Furniture and Equipment (391)			44,267 50
Computer Equipment (391.1)	79,800		125,443 51
Transportation Equipment (392)	5,500		391,096 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)			37,446 54
Laboratory Equipment (395)			46,112 55
Power Operated Equipment (396)			2,950 56
Communication Equipment (397)			16,451 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,196,794	142,807	
Total utility plant in service directly assignable	9,698,328	409,008	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	9,698,328	409,008	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	85,300	0	1,254,301
Total utility plant in service directly assignable	178,496	0	9,928,840
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	178,496	0	9,928,840

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	842,441	3.33%	33,741	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	357,225	4.07%	58,450	30
Overhead Conductors and Devices (365)	428,810	3.03%	51,083	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	390,538	3.33%	32,965	33
Line Transformers (368)	303,096	2.88%	44,601	34
Services (369)	500,404	4.20%	38,578	35
Meters (370)	184,667	3.33%	16,970	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	147,424	4.20%	20,343	39
Total Distribution Plant	3,154,605		296,731	
GENERAL PLANT				
Structures and Improvements (390)	188,532	2.78%	16,198	40
Office Furniture and Equipment (391)	15,774	5.88%	2,353	41
Computer Equipment (391.1)	138,700	14.29%	22,413	42
Transportation Equipment (392)	212,417	10.32%	20,666	43
Stores Equipment (393)	718	4.00%	70	44
Tools, Shop and Garage Equipment (394)	37,445	9.09%	0	45
Laboratory Equipment (395)	16,138	5.56%	2,565	46
Power Operated Equipment (396)	2,951	10.00%	0	47
Communication Equipment (397)	7,065	6.67%	962	48
Miscellaneous Equipment (398)	526	10.00%	109	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	620,266		65,336	
Total accum. prov. directly assignable	3,774,871		362,067	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					876,182	28
363					0	29
364	10,499	6,693	17		398,500	30
365	7,894	2,333	530		470,196	31
366					0	32
367	12,029	2,829			408,645	33
368					347,697	34
369	18,813	5,856			514,313	35
370	33,927				167,710	36
371					0	37
372					0	38
373	10,034	2,470			155,263	39
	93,196	20,181	547	0	3,338,506	
390					204,730	40
391					18,127	41
391.1	79,800				81,313	42
392	5,500		275		227,858	43
393					788	44
394					37,445	45
395					18,703	46
396					2,951	47
397					8,027	48
398					635	49
399					0	50
	85,300	0	275	0	600,577	
	178,496	20,181	822	0	3,939,083	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,774,871</u></u>		<u><u>362,067</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	178,496	20,181	822	0	3,939,083

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	1.00	118.00	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		23.00	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	5	3
Total	5	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	7	7
Nonfarm	423	8
Total	430	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	430	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	26,110	Monday	01/11/1999	10:30	12,512	1
February	02	24,166	Thursday	02/18/1999	09:00	11,353	2
March	03	23,916	Monday	03/08/1999	10:30	12,664	3
April	04	22,870	Tuesday	04/06/1999	10:30	11,233	4
May	05	22,421	Monday	05/17/1999	10:45	11,335	5
June	06	25,911	Friday	06/25/1999	13:30	11,979	6
July	07	28,927	Friday	07/30/1999	13:00	13,539	7
August	08	26,819	Friday	08/27/1999	13:00	12,686	8
September	09	27,233	Friday	09/03/1999	12:45	11,839	9
October	10	21,781	Thursday	10/14/1999	10:15	11,538	10
November	11	23,449	Tuesday	11/30/1999	10:15	11,364	11
December	12	24,780	Monday	12/20/1999	17:30	13,898	12
Total		298,383				145,940	

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	145,939	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	145,939	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	140,128	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	140,128	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,811	27
Total Energy Losses	5,811	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9818%	29
Total Disposition of Energy	145,939	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
TYPE R & S	MS-1	39	31		1
TYPE R & S	RG-1	4,037	36,209		2
TYPE R & S	RG-2	32	289		3
Total Sales for Residential Sales		4,108	36,529		
Commercial & Industrial					
TYPE C,D,I,U & P	CG-1	696	16,960		4
TYPE C,D,I,U & P	CG-2	7	96		5
TYPE C,D,I,U & P	CP-1	100	25,069		6
TYPE C,D,I,U & P	CP-2	24	39,109		7
TYPE C,D,I,U & P	CP-3	4	20,693		8
TYPE C,D,I,U & P	MS-1	86	164		9
Total Sales for Commercial & Industrial		917	102,091		
Public Street & Highway Lighting					
TYPE L	CG-1	8	176		10
TYPE L	MS-1	13	1,332		11
Total Sales for Public Street & Highway Lighting		21	1,508		
Sales for Resale					
NONE					12
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		5,046	140,128		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,868	11	2,879	1
		2,023,179	13,542	2,036,721	2
		13,589	58	13,647	3
0	0	2,039,636	13,611	2,053,247	
		936,621	7,226	943,847	4
		4,463	13	4,476	5
78,420		1,162,899	12,311	1,175,210	6
186,527	109,245	1,608,777	18,610	1,627,387	7
104,211	62,458	934,026	10,699	944,725	8
		11,576	117	11,693	9
369,158	171,703	4,658,362	48,976	4,707,338	
		10,098	57	10,155	10
		116,700	499	117,199	11
0	0	126,798	556	127,354	
				0	12
0	0	0	0	0	
369,158	171,703	6,824,796	63,143	6,887,939	

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	298,383				6
Average load factor	66.9999%				7
Total Cost of Purchased Power	5,190,756				8
Average cost per kWh	0.0356				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,472	7,039			12
February	4,903	6,451			13
March	5,725	6,940			14
April	4,961	6,272			15
May	4,787	6,548			16
June	5,576	6,403			17
July	5,903	7,636			18
August	5,781	6,905			19
September	5,288	6,551			20
October	4,941	6,597			21
November	4,974	6,389			22
December	5,536	8,361			23
Total kWh (000)	63,847	82,092			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

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							
Total							0
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						
Total						0
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.

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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
Total							<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)			
Total					0	0	0	0	0

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.

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

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	4,932	1,170	91,986	1
Acquired during year	155	9	1,306	2
Total	5,087	1,179	93,292	3
Retired during year	142	0	0	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,945	1,179	93,292	6
Number end of year accounted for as follows:				7
In customers' use	4,657	1,110	87,591	8
In utility's use	3	1	150	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	285	68	5,551	12
Total end of year	4,945	1,179	93,292	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	999	4	25,680	1
Mercury Vapor	175	377	320,827	2
Mercury Vapor	250	2	2,450	3
Sodium Vapor	150	622	471,476	4
Sodium Vapor	250	391	512,992	5
Sodium Vapor	400	28	55,972	6
Total		1,424	1,389,397	
Ornamental				
Sodium Vapor	100	4	1,972	7
Sodium Vapor	150	12	9,096	8
Sodium Vapor	210	36	40,392	9
Total		52	51,460	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Schedule E3 Other Expenses Power Supply (557): 20% of General Manager & CEO salary was put into this account for working on power supply. Also approx. \$21,000 was put into this account for attorney's work on power supply and transmission issues. This is the first year that this account has been used.

Schedule E3 Operation Supervision and Engineering (580): The expense in this account decreased this year. The electric utility recently installed a new workorder mapping system. In this system a percentage of general labor is added to the workorder to reflect the superintendents time in planning, designing, mapping and closing workorders. This year that amount was about \$8,500. This is the first year that Rice Lake Utilities used this practice when closing workorders.

Schedule E3 Office Supplies and Expenses (921): The expense in this account increased due to the change in all office computer hardware and software systems. Outside computer assistance was needed in many situations during transition and for working with Y2K compliance.

Schedule E3 Administrative and General Salaries (920): The expense in this account increased due to the increase and redistribution of general manager and CEO salary. The distribution was 40% in prior year and is now 50% of total salary. The change in benefits reserve which is expensed to this account was also distributed at 50% which increased this account.

Schedule E3 Advertising Expense (913): The expense in this account decreased due to the amortization of near \$38,000 (authorized by Public Service Commission) of the large deferred credit balance in account 253.

Schedule E3 Customer Records and Collection Expenses (903): The expense in this area increased due to a change the bills. In past year the bills were postcards, in 1999 they were changed to statements which cost more for postage and supplies. There were also some increased cost due to the transition of the change in all software systems.

Schedule E3 Meter Reading Expense (902): The expense in this category decreased because an office person with office wages now reads meters instead of an electric lineman with electric crew wages.

Schedule E3 Miscellaneous Distribution Expense (588): The expense in this account decreased in 1999. In prior year Rice Lake Utilities was deep in the process of changing mapping system and all the maps were changed. Approximately \$8,500 was spent in this process in 1998. The process was finishing up in 1999 with approximately \$4,000 being spent in this area.

Schedule E3 Meter Expenses (586): The expense in this area decreased this year because the person who performed these duties in the past is now a journey

ELECTRIC OPERATING SECTION FOOTNOTES

lineman. Most of the metering duties were hired out in 1999 so there was still a significant expense in this area but it is lower than the prior year for the reasons explained above.

Schedule E3 overhead line expense (583): Overhead line expense increased significantly in 1999. In the past Rice Lake Utilites had 4 journey linemen, in 1999 5 journey lineman were employed. Also there was a large operational project this year replacing defective arrestors.

Schedule E3 Maintenance of Overhead Lines (593): The expense in this account increased partly because of the new lineperson and mostly because of the large arrestor maintenance project (changing out a faulty peice on all arrestors).

Schedule E3 Miscellaneous General Expenses (930): The expense in this account increased due to the joining of the WPPI service program.

Schedule E3 Outside services employed (923): The expense to outside service account decreased in part because services for dealing with power supply and transmission are now accounted for in other expense power supply account 557. Also all union contracts were settled prior to 1999 so there was not alot of attorney expense dealing in union negotiations as in prior years.

Electric Utility Plant in Service (Page E-06)

Schedule E6 Meters(370): purchased new Y2K compliant meters for all industrial size customers.

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

Account 396 accumulated depreciation of power operated equipment: The beginning balance of the accumulated depreciation of power operated equipment is \$1 more than the power operated equipment due to rounding.

Substation Equipment (Page E-23)

The substation used by Rice Lake Utilities is owned by NSP.
