



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, 2000

**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

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
RICE LAKE, WI 54868

Telephone:

Fax Number:

E-mail Address: www.RiceLakeUtilities.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: THOMAS MOULETTE

Title: COMMISSION PRESIDENT

Office Address:

P.O. BOX 149
RICE LAKE, WI 54868

Telephone: (715) 234 - 2528

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

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

Name: TRACEY & THOLE

Title:

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/27/2001

Period covered by most recent audit: CALENDAR YEAR ENDING 12/31/2000

Names and titles of utility management including manager or superintendent:

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 MANAGER

Office Address:

320 W COLEMAN
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 234 - 7934

E-mail Address: rlu@chibardun

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone: () -

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

- MR MARK HERMAN, COMMISSIONER
- MR GREGORY LEACH, COMMISSIONER
- MR RICHARD MOE, SECRETARY
- MR THOMAS MOULETTE, PRESIDENT
- MR GEORGE RICHTER, JR, COMMISSIONER

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? 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: 5/1/2000 2/28/2002

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)	7,638,128	7,705,146	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,217,052	6,415,161	2
Depreciation Expense (403)	444,546	440,649	3
Amortization Expense (404-407)	0	77,475	4
Taxes (408)	368,531	298,423	5
Total Operating Expenses	7,030,129	7,231,708	
Net Operating Income	607,999	473,438	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	607,999	473,438	
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)	88,473	92,652	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	88,473	92,652	
Total Income	696,472	566,090	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,963	1,557	13
Total Miscellaneous Income Deductions	1,963	1,557	
Income Before Interest Charges	694,509	564,533	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,000	51,459	14
Amortization of Debt Discount and Expense (428)		8,542	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	266	380	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	15,266	60,381	
Net Income	679,243	504,152	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,969,407	7,446,570	20
Balance Transferred from Income (433)	679,243	504,152	21
Miscellaneous Credits to Surplus (434)	12,695	18,685	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)	8,661,345	7,969,407	

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	40,723	5
WATER INTEREST ON INVESTMENTS	40,250	6
WATER INTEREST ON ADVANCE	7,500	7
Total (Acct. 419):	88,473	
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 ACTIVITES	1,963	10
Total (Acct. 426):	1,963	
Miscellaneous Credits to Surplus (434):		
SALE OF BUCKET TRUCK	12,001	11
SALE OF VAN	694	12
Total (Acct. 434):	12,695	
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):					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	746,912	6,891,216	0	0	7,638,128	1
Less: interdepartmental sales	396	45,767	0	0	46,163	2
Less: interdepartmental rents	0	33,928		0	33,928	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	130	1,063			1,193	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	746,386	6,810,458	0	0	7,556,844	

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	234,034		234,034	1
Electric operating expenses	417,052		417,052	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	4,067		4,067	8
Electric utility plant accounts	97,491		97,491	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	1,925		1,925	13
Accum. prov. for depreciation of electric plant	29,922		29,922	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	784,491	0	784,491	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,854,135	15,546,523	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,063,207	5,144,326	2
Net Utility Plant	10,790,928	10,402,197	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,790,928	10,402,197	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	585	585	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	585	585	
Investment in Municipality (123)	0	0	7
Other Investments (124)	150,000	300,000	8
Special Funds (125-128)	556,405	438,928	9
Total Other Property and Investments	706,990	739,513	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,557,433	1,308,361	10
Special Deposits (132-134)	7,111	7,575	11
Working Funds (135)	600	592	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	653,369	607,533	15
Other Accounts Receivable (143)	52,522	16,922	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	13,093	14,286	17
Receivables from Municipality (145)	37,521	15,708	18
Materials and Supplies (151-163)	183,932	170,149	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	3,000	7,000	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,482,395	2,119,554	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	33,659	301,355	25
Total Deferred Debits	33,659	301,355	
Total Assets and Other Debits	14,013,972	13,562,619	

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)	779,588	763,638	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	8,661,345	7,969,407	28
Total Proprietary Capital	9,440,933	8,733,045	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	300,000	600,000	31
Total Long-Term Debt	300,000	600,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	521,686	504,484	33
Payables to Municipality (233)	20,220	0	34
Customer Deposits (235)	7,111	7,575	35
Taxes Accrued (236)	317,588	309,244	36
Interest Accrued (237)	6,000	14,000	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	17,567	16,693	40
Miscellaneous Current and Accrued Liabilities (242)		0	41
Total Current and Accrued Liabilities	890,172	851,996	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	415,224	698,242	44
Total Deferred Credits	415,224	698,242	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,967,643	2,679,336	49
Total Liabilities and Other Credits	14,013,972	13,562,619	

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)	5,873,947	0	0	9,886,292	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			42,325	7
Total Utility Plant	5,875,162	0	0	9,978,973	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,313,952	0	0	3,749,255	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	1,313,952	0	0	3,749,255	
Net Utility Plant	4,561,210	0	0	6,229,718	

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	1,205,243	3,939,083			5,144,326	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,407	342,139			444,546	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,153				11,153	6
Accruals charged other						7
accounts (specify):						8
Transportation	2,317	39,832			42,149	9
Salvage	705	8,834			9,539	10
Other credits (specify):						11
					0	12
Total credits	116,582	390,805	0	0	507,387	13
Debits during year						14
Book cost of plant retired	3,991	543,184			547,175	15
Cost of removal	3,882	37,449			41,331	16
Other debits (specify):						17
					0	18
Total debits	7,873	580,633	0	0	588,506	19
Balance End of Year	1,313,952	3,749,255	0	0	5,063,207	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	585			585	2
Total Nonutility Property (121)	585	0	0	585	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	585	0	0	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	0	
Deductions:		
Accounts written off during the year: Utility Customers	1,193	5
Accounts written off during the year: Others		6
Total accounts written off	1,193	
Balance end of year	13,093	

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)			141,635		141,635	128,778	3
Total Electric Utility					141,635	128,778	

Account	Total End of Year	Amount Prior Year	
Electric utility total	141,635	128,778	1
Water utility (154)	42,297	41,371	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	183,932	170,149	

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

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	763,638	1
Changes during year (explain):		
CITY HALL CONSTRUCTION	15,950	2
Balance end of year	<u>779,588</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER ADVANCE TO ELECTRIC	06/01/1999	07/01/2001	4.00%	150,000	1
WASTEWATER ADVANCE TO ELECTRIC	06/01/1999	07/01/2001	4.00%	150,000	2
Total for Account 224				<u>300,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	309,244	1
Accruals:		
Charged water department expense	120,957	2
Charged electric department expense	247,574	3
Charged sewer department expense	4,533	4
Other (explain):		
NONE		5
Total Accruals and other credits	373,064	
Taxes paid during year:		
County, state and local taxes	309,243	6
Social Security taxes	36,959	7
PSC Remainder Assessment	9,519	8
Other (explain):		
Gross Revenue License Fee	8,999	9
Total payments and other debits	364,720	
Balance end of year	317,588	

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	0			0	1
Subtotal	0	0	0	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	0			0	3
WATER ADVANCE TO ELECTRIC	7,000	7,500	11,500	3,000	4
WASTEWATER ADVANCE TO ELECTRIC	7,000	7,500	11,500	3,000	5
Subtotal	14,000	15,000	23,000	6,000	
Notes Payable (231)					
Customer Deposits	0	266	266	0	6
Interest on Customer Refunds	0			0	7
Subtotal	0	266	266	0	
Total	14,000	15,266	23,266	6,000	

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	2,098,122	581,214	0	0	0	2,679,336	1
Add credits during year:							
For Services	40,581	9,873				50,454	2
For Mains	190,345					190,345	3
Other (specify):							
STRUCTURES		28,361				28,361	4
HYDRANTS	19,147					19,147	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,348,195	619,448	0	0	0	2,967,643	
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	150,000	2
Total (Acct. 124):	150,000	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REPLACEMENT ACCOUNT WATER	556,405	4
Total (Acct. 126):	556,405	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
CUSTOMER DEPOSITS	7,111	6
Total (Acct. 132):	7,111	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	60,996	9
Electric	592,373	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	653,369	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELEC MISC CHARGES (CITY HALL \$5,950, CTC \$3354, CHARTER \$2,780, OTHER \$9,902)	21,986	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 (BIRCHWOOD \$28674, OTHER \$1862)	30,536	16
Total (Acct. 143):	52,522	
Receivables from Municipality (145):		
ELECTRIC (LOAN TO CITY BUCKET TRUCK \$16,734, TAX ROLL \$18,001, SALES TAX \$33)	34,768	17
WATER (TAX ROLL)	2,753	18
Total (Acct. 145):	37,521	
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):		
WATER STANDPIPE PAINTING	33,659	24
Total (Acct. 186):	33,659	
Payables to Municipality (233):		
ELECTRIC (INS BILL)	7,878	25
WATER (INS BILL \$3,039 PAYABLE ON CONSTRUCT PROJECTS \$9303)	12,342	26
Total (Acct. 233):	20,220	
Other Deferred Credits (253):		
ELECTRIC PENSION AND BENEFITS RESERVE	64,967	27
ELECTRIC PUBLIC BENEFITS	1,174	28
ELECTRIC DSM	299,721	29
WATER PENSION AND BENEFITS RESERVE	49,362	30
Total (Acct. 253):	415,224	

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	5,699,162	9,907,566	0	0	15,606,728	1
Materials and Supplies	41,834	135,206	0	0	177,040	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,259,597	3,844,169	0	0	5,103,766	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,223,158	600,331	0	0	2,823,489	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,258,241	5,598,272	0	0	7,856,513	
Net Operating Income	75,153	532,846	0	0	607,999	8
Net Operating Income as a percent of Average Net Rate Base						
	3.33%	9.52%	N/A	N/A	7.74%	

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	771,613	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,315,376	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	9,086,989	
Net Income		
Net Income	679,243	5
 Percent Return on Proprietary Capital	 7.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Rice Lake Utilities extended contract to purchase power from wholesale energy supplier Xcel Energy through April 30, 2005.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

Rice Lake Utilities was instructed by the Public Service Commission of Wisconsin to include social security taxes and medi-care tax to the tax account(408) and health and pension benefits to the benefit account (926) instead of applied to the home labor account as used in prior years.

Rice Lake Utilities started collecting public benefits for revenue generated in October of 2000 and started a Commitmment to Community program to apply these benefits.

FINANCIAL SECTION FOOTNOTES

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

Amortization of Deferred Debit: Amortization over ten years of Electric DSA credit was authorized by the 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)

September 11, 2001

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

2000 Analytical Review DWCCA-5050-ELE

Dear Ms. Nelson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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:

During our review, we noted the percent of water losses for your water utility was 25 percent in 1999 and 18 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 15percent for Class AB water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is

FINANCIAL SECTION FOOTNOTES

convenient for you to 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

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Enclosure

received plan on 9/19/01 ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	726,702	1
Total Sales of Water	726,702	
Other Operating Revenues		
Forfeited Discounts (470)	2,140	2
Miscellaneous Service Revenues (471)	99	3
Rents from Water Property (472)	5,738	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,233	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,210	
Total Operating Revenues	746,912	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	3,659	8
Pumping Expenses (620-633)	42,521	9
Water Treatment Expenses (640-652)	14,533	10
Transmission and Distribution Expenses (660-678)	203,453	11
Customer Accounts Expenses (901-905)	63,213	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	121,016	14
Total Operation and Maintenance Expenses	448,395	
Other Operating Expenses		
Depreciation Expense (403)	102,407	15
Amortization Expense (404-407)		16
Taxes (408)	120,957	17
Total Other Operating Expenses	223,364	
Total Operating Expenses	671,759	
NET OPERATING INCOME	75,153	

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	5	77	132	1
Commercial	16	338	788	2
Industrial	3	345	386	3
Total Unmetered Sales to General Customers (460)	24	760	1,306	
Metered Sales to General Customers (461)				
Residential	2,916	146,561	309,751	4
Commercial	428	87,165	86,563	5
Industrial	92	125,709	79,130	6
Total Metered Sales to General Customers (461)	3,436	359,435	475,444	
Private Fire Protection Service (462)	26		12,802	7
Public Fire Protection Service (463)	3,398		215,389	8
Other Sales to Public Authorities (464)	31	20,731	21,365	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	248	396	12
Total Sales of Water	6,918	381,174	726,702	

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)	215,389	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)	215,389	
Forfeited Discounts (470):		
Customer late payment charges	2,140	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,140	
Miscellaneous Service Revenues (471):		
HANDLING CHARGE	99	7
Total Miscellaneous Service Revenues (471)	99	
Rents from Water Property (472):		
RENTAL OF STANDPIPE TOWER	5,738	8
Total Rents from Water Property (472)	5,738	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,233	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	12,233	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	3,659	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	3,659	
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)	37,021	17
Pumping Labor and Expenses (624)	4,935	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)	565	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	0	25
Total Pumping Expenses	42,521	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	14,335	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)	198	28
Miscellaneous Expenses (643)	0	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	14,533	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	35,655	34
Storage Facilities Expenses (661)	307	35
Transmission and Distribution Lines Expenses (662)	97,959	36
Meter Expenses (663)	12,523	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)	22,440	43
Maintenance of Transmission and Distribution Mains (673)	4,655	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	26,828	46
Maintenance of Meters (676)	254	47
Maintenance of Hydrants (677)	1,194	48
Maintenance of Miscellaneous Plant (678)	1,638	49
Total Transmission and Distribution Expenses	203,453	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	14,589	50
Meter Reading Labor (902)	10,012	51
Customer Records and Collection Expenses (903)	38,612	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	63,213	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,614	56
Office Supplies and Expenses (921)	9,005	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	2,639	59
Property Insurance (924)	2,648	60
Injuries and Damages (925)	14,619	61
Employee Pensions and Benefits (926)	39,845	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	2,718	65
Rents (931)	33,928	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	121,016	
 Total Operation and Maintenance Expenses	448,395	

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		112,264	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,533	2
Net property tax equivalent		107,731	
Social Security		12,369	3
PSC Remainder Assessment		857	4
Other (specify): NONE			5
Total tax expense		<u>120,957</u>	

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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246053				3
County tax rate	mills		6.219683				4
Local tax rate	mills		14.352601				5
School tax rate	mills		10.163060				6
Voc. school tax rate	mills		1.677196				7
Other tax rate - Local	mills		0.170331				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.828924				10
Less: state credit	mills		1.475261				11
Net tax rate	mills		31.353663				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.352601				14
Combined School Tax Rate	mills		11.840256				15
Other Tax Rate - Local	mills		0.170331				16
Total Local & School Tax	mills		26.363188				17
Total Tax Rate	mills		32.828924				18
Ratio of Local and School Tax to Total	dec.		0.803048				19
Total tax net of state credit	mills		31.353663				20
Net Local and School Tax Rate	mills		25.178483				21
Utility Plant, Jan. 1	\$	5,525,594	5,525,594				22
Materials & Supplies	\$	41,371	41,371				23
Subtotal	\$	5,566,965	5,566,965				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	5,492,196	5,492,196				26
Assessment Ratio	dec.		0.811829				27
Assessed Value	\$	4,458,724	4,458,724				28
Net Local & School Rate	mills		25.178483				29
Tax Equiv. Computed for Current Year	\$	112,264	112,264				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)	\$	112,264					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)	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)	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	282,791	0	
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	14,338	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)			156,362	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	845		22,483	20
Total Pumping Plant	845	0	281,946	
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)			23,165	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)	2,958,437	251,192	27
Fire Mains (344)	2,787		28
Services (345)	561,619	46,914	29
Meters (346)	443,499	5,705	30
Hydrants (348)	590,892	33,929	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,768,762	352,078	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	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	1,482	39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,651		41
Communication Equipment (397)	110,637		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	261,016	1,482	
Total utility plant in service directly assignable	5,524,378	353,560	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,524,378	353,560	

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)	1,466		3,208,163 27
Fire Mains (344)			2,787 28
Services (345)	275		608,258 29
Meters (346)	475		448,729 30
Hydrants (348)	930		623,891 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,146	0	5,117,694
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,142 34
Office Furniture and Equipment (391)			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)			21,690 39
Laboratory Equipment (395)			2,376 40
Power Operated Equipment (396)			39,651 41
Communication Equipment (397)			110,637 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,761 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	262,498
Total utility plant in service directly assignable	3,991	0	5,873,947
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,991	0	5,873,947

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)	64,497	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	64,497		4,772	
PUMPING PLANT				
Structures and Improvements (321)	59,970	2.70%	2,784	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)	56,481	4.42%	6,911	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	8,115	4.29%	983	15
Total Pumping Plant	124,566		10,678	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	9,396	6.00%	2,554	17
Total Water Treatment Plant	9,396		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	105	2.22%	70	18
Distribution Reservoirs and Standpipes (342)	88,223	1.86%	3,711	19
Transmission and Distribution Mains (343)	384,048	0.93%	28,675	20
Fire Mains (344)	299	1.00%	28	21
Services (345)	150,944	2.09%	12,225	22
Meters (346)	147,026	5.00%	22,306	23
Hydrants (348)	81,263	1.59%	9,658	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	851,908		76,673	

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					69,269	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	69,269	
321					62,754	8
322					0	9
323					0	10
324					0	11
325					63,392	12
326					0	13
327					0	14
328	845				8,253	15
	845	0	0	0	134,399	
331					0	16
332					11,950	17
	0	0	0	0	11,950	
341					175	18
342					91,934	19
343	1,466	3,032			408,225	20
344					327	21
345	275	625			162,269	22
346	475		705		169,562	23
348	930	225			89,766	24
349					0	25
	3,146	3,882	705	0	922,258	

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)	9,345	4.00%	646	26
Office Furniture and Equipment (391)	9,586	6.25%	1,158	27
Computer Equipment (391.1)	1,888	25.00%	1,231	28
Transportation Equipment (392)	34,873	14.25%	2,317	29
Stores Equipment (393)	1,314	5.88%	127	30
Tools, Shop and Garage Equipment (394)	15,431	6.67%	1,397	31
Laboratory Equipment (395)	1,575	5.88%	140	32
Power Operated Equipment (396)	26,739	10.00%	3,965	33
Communication Equipment (397)	52,980	9.00%	10,057	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,145	5.88%	162	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	<u>154,876</u>		<u>21,200</u>	
Total accum. prov. directly assignable	1,205,243		115,877	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>1,205,243</u></u>		 <u><u>115,877</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					9,991	26
391					10,744	27
391.1					3,119	28
392					37,190	29
393					1,441	30
394					16,828	31
395					1,715	32
396					30,704	33
397					63,037	34
397.1					0	35
398					1,307	36
399					0	37
	0	0	0	0	176,076	
	3,991	3,882	705	0	1,313,952	
					0	38
	3,991	3,882	705	0	1,313,952	

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			37,239	37,239	1
February			36,942	36,942	2
March			41,193	41,193	3
April			42,169	42,169	4
May			44,751	44,751	5
June			43,392	43,392	6
July			47,095	47,095	7
August			47,381	47,381	8
September			38,487	38,487	9
October			40,028	40,028	10
November			41,442	41,442	11
December			36,354	36,354	12
Total for year	0	0	496,473	496,473	
Less: Measured or estimated water used in main flushing and water treatment during year				4,589	13
Less: Other utility use				27,034	14
Other utility use explanation:					15
Service leaks (repaired) 21,426 , Water Main breaks repaired (repaired) 216, watertowers overflowing 3,285 , Fire Dept usage 1,853, Street Dept usage 146, Parks Dept usage 108.					
Water pumped into distribution system				464,850	16
Less: Water sold				381,174	17
Losses and unaccounted for				83,676	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Rice Lake Utilities will continue to repair main and service leaks when found and will also continue to do leak studies.					
Maximum gallons pumped by all methods in any one day during reporting year				2,327	21
Date of maximum: 8/25/2000					22
Cause of maximum:					23
There was extensive hydrant flushing in an area where there was construction. A lot of heavy equipment and vibrations stirred water up a bit so all hydrants in area were flushed that day.					
Minimum gallons pumped by all methods in any one day during reporting year				838	24
Date of minimum: 12/12/2000					25
Total KWH used for pumping for the year				675,780	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	369	0	0	0	369	1	
M	D	1.000	648	1	0	0	649	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	601	0	35,568	5	
M	D	6.000	85,749	1,778	0	0	87,527	6	
P	D	6.000	5,986	0	0	0	5,986	7	
M	D	8.000	55,599	1,733	0	0	57,332	8	
P	D	8.000	9,604	0	0	0	9,604	9	
M	D	10.000	67,483	3,423	0	0	70,906	10	
P	D	10.000	1,272	0	0	0	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			292,380	6,935	601	0	298,714		
Total Utility			292,380	6,935	601	0	298,714		

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	2,684	12	12	0	2,684	8	1
M	1.000	581	33	0	0	614		2
M	1.250	41	0	0	0	41		3
M	1.500	47	0	0	0	47		4
M	2.000	81	2	0	0	83		5
M	4.000	31	0	0	0	31		6
M	6.000	15	5	0	0	20		7
M	8.000	3	0	0	0	3		8
Total Utility		3,483	52	12	0	3,523	8	

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	3,253	6	3		3,256	206	1
0.750	82	0	1		81	11	2
1.000	97	3	0		100	11	3
1.500	53	2	0		55	8	4
2.000	52	7	1		58	15	5
3.000	19	0	0		19	5	6
4.000	6	0	0	0	6	0	7
6.000	3	0	0	0	3	3	8
8.000	1	0	0	0	1	1	9
Total:	3,566	18	5	0	3,579	260	

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	2,927	282	11	5	1	30	3,256	1
0.750	30	32	9	2	0	8	81	2
1.000	5	58	17	6	0	14	100	3
1.500	2	29	18	3	1	2	55	4
2.000	0	22	29	5	2	0	58	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:	2,964	435	93	28	5	54	3,579	

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	503	12	3		512	2
Total Fire Hydrants	503	12	3	0	512	
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:	512
Number of distribution system valves end of year:	785
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Supervision and Engineering (660): This account increased significantly because the account used for the water/wastewater manager was allocated 35%/65% between the water utility and the wastewater utility in prior year. This year the time was allocated 50%/50% between the two utilities to reflect the appropriate time.

Transmission and Distribution lines expense (662): This account did not fluctuate a lot in dollars but it is important to note that there was an extra large expense this year with the completion of a water system study for approx \$14,000 and that also this account decreased this year by approx. \$16,000 due to FICA being moved to the tax account and health insurance and retirement pension being moved to the benefit account as recommended by PSC.

Maintenance of distribution reservoirs and standpipes (672): During prior year standpipes were cleaned and inspected at a cost of \$9650. This procedure was not performed in 2000.

Customer Records and Collections Expense (903): This account decreased almost \$12,600 from prior year. FICA tax and employee benefits (health insurance and retirement pension) totaling near \$11,500 were moved to tax account and benefit account in 2000 per PSC recommendation. In prior year those expenses were included in the expense account where incurred.

Administrative and General Salaries (920): This account decreased by almost \$15,000 from prior year. This was due to the transfer of FICA and employee benefits to proper count per PSC recommendation (approx \$2800) and the general manager who was charged to this account left mid-year decreasing the labor charged to this account significantly.

Employee pensions and benefits 926): In past year health insurance and employee pensions were charged to the accounts where the labor was charged. In 2000 per PSC recommendation these expenses are charged directly to the benefit account.

Meter Expenses (663): The FICA tax and employee benefits totaling approx. \$6400 was moved to appropriate tax and benefit accounts according to PSC recommendation. This is a change from prior year.

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

Tax charged to the sewer department is based on the property value of meters and the assumption that 1/2 value is charged to the wastewater utility as one meter is shared for both readings.

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

Other tax rate is for sp. Dist. 8030 lake rehabilitation.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Summary of Water Units Installed:

(343)Mains:

1" Ductile Iron	1'	\$656
6" Ductile Iron	1,778'	\$28,504
8" Ductile Iron	1,733'	\$73,973
10" Ductile Iron	3,423'	\$148,059
Total		\$251,192

(345) Services:

1" copper	32	\$30,065
2' copper	2	\$1,123
1" ductile Iron	1	\$3,835
3/4 " copper	12	\$3,328
6" ductile iron	5	\$8,563
total		\$46,914

(348) Hydrants:

6" waterous	12	\$33,929
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Water Mains (Page W-17)

New water mains were financed by developers and main replacement was paid for in cash by Rice Lake Utilities.

Water Services (Page W-18)

Rice Lake Utilties paid for replacement of services, new customers paid \$450 for each new service and developers paid for 34 new services at their cost.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,792,237	1
Total Sales of Electricity	6,792,237	
Other Operating Revenues		
Forfeited Discounts (450)	12,167	2
Miscellaneous Service Revenues (451)	3,176	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	48,444	5
Interdepartmental Rents (455)	33,928	6
Other Electric Revenues (456)	1,264	7
Total Other Operating Revenues	98,979	
Total Operating Revenues	6,891,216	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,162,744	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	288,527	10
Customer Accounts Expenses (901-905)	96,764	11
Sales Expenses (911-916)	25,000	12
Administrative and General Expenses (920-932)	195,622	13
Total Operation and Maintenance Expenses	5,768,657	
Other Expenses		
Depreciation Expense (403)	342,139	14
Amortization Expense (404-407)		15
Taxes (408)	247,574	16
Total Other Expenses	589,713	
Total Operating Expenses	6,358,370	
NET OPERATING INCOME	532,846	

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	12,167	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,167	
Miscellaneous Service Revenues (451):		
RECONNECT FEES, PERMITS, NSF CHARGES	3,176	3
Total Miscellaneous Service Revenues (451)	3,176	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM EQUIPMENT WASTEWATER	5,672	5
RENT FROM BUILDING WASTEWATER	19,385	6
POLE CONTACTS	23,387	7
Total Rent from Electric Property (454)	48,444	
Interdepartmental Rents (455):		
RENT FROM EQUIPMENT WATER	5,672	8
RENT FROM BUILDING WATER	28,256	9
Total Interdepartmental Rents (455)	33,928	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,264	10
Total Other Electric Revenues (456)	1,264	

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)	5,087,139	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	75,605	36
Total Other Power Supply Expenses	5,162,744	
Total Power Production Expenses	5,162,744	
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)	44,640	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)	3,101	52
Overhead Line Expenses (583)	62,296	53
Underground Line Expenses (584)	44,041	54
Street Lighting and Signal System Expenses (585)	3,223	55
Meter Expenses (586)	19,897	56
Customer Installations Expenses (587)	0	57
Miscellaneous Distribution Expenses (588)	19,552	58
Rents (589)	413	59
Maintenance Supervision and Engineering (590)	0	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	17,920	62
Maintenance of Overhead Lines (593)	58,275	63
Maintenance of Underground Lines (594)	9,442	64
Maintenance of Line Transformers (595)	1,545	65
Maintenance of Street Lighting and Signal Systems (596)	3,830	66
Maintenance of Meters (597)	352	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	288,527	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	16,069	69
Meter Reading Expenses (902)	20,910	70
Customer Records and Collection Expenses (903)	59,785	71
Uncollectible Accounts (904)	0	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	96,764	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	25,000	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	25,000	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	48,717	78
Office Supplies and Expenses (921)	11,527	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	9,506	81
Property Insurance (924)	7,416	82
Injuries and Damages (925)	18,652	83
Employee Pensions and Benefits (926)	82,853	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	16,081	87
Rents (931)	0	88
Maintenance of General Plant (932)	870	89
Total Administrative and General Expenses	195,622	
 Total Operation and Maintenance Expenses	5,768,657	

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		24,589	2
Wisconsin Gross Receipts Tax		8,999	3
PSC Remainder Assessment		8,662	4
Other (specify): NONE			5
Total tax expense		<u>247,574</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246053				3
County tax rate	mills		6.219683				4
Local tax rate	mills		14.352601				5
School tax rate	mills		10.163060				6
Voc. school tax rate	mills		1.677196				7
Other tax rate - Local	mills		0.170331				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.828924				10
Less: state credit	mills		1.475261				11
Net tax rate	mills		31.353663				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.352601				14
Combined School Tax Rate	mills		11.840256				15
Other Tax Rate - Local	mills		0.170331				16
Total Local & School Tax	mills		26.363188				17
Total Tax Rate	mills		32.828924				18
Ratio of Local and School Tax to Total	dec.		0.803048				19
Total tax net of state credit	mills		31.353663				20
Net Local and School Tax Rate	mills		25.178483				21
Utility Plant, Jan. 1	\$	10,020,930	10,020,930				22
Materials & Supplies	\$	128,779	128,779				23
Subtotal	\$	10,149,709	10,149,709				24
Less: Plant Outside Limits	\$	599,154	599,154				25
Taxable Assets	\$	9,550,555	9,550,555				26
Assessment Ratio	dec.		0.811829				27
Assessed Value	\$	7,753,418	7,753,418				28
Net Local & School Rate	mills		25.178483				29
Tax Equiv. Computed for Current Year	\$	195,219	195,219				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)	1,445,532	30,039	38
Overhead Conductors and Devices (365)	1,694,350	38,799	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,002,247	146,610	41
Line Transformers (368)	1,569,077	73,823	42
Services (369)	929,182	44,315	43
Meters (370)	531,128	35,439	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	488,099	61,297	47
Total Distribution Plant	8,674,539	430,322	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	584,692	13,984	49
Office Furniture and Equipment (391)	44,267		50
Computer Equipment (391.1)	125,443	2,354	51
Transportation Equipment (392)	391,096	52,598	52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	37,446	1,378	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 (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)	20,364		1,455,207 38
Overhead Conductors and Devices (365)	34,051	(74,899)	1,624,199 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	231,853		917,004 41
Line Transformers (368)	60,666		1,582,234 42
Services (369)	25,146		948,351 43
Meters (370)	34,336		532,231 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	36,331	74,899	587,964 47
Total Distribution Plant	442,747	0	8,662,114
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			598,676 49
Office Furniture and Equipment (391)			44,267 50
Computer Equipment (391.1)	2,930		124,867 51
Transportation Equipment (392)	85,500		358,194 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)	10,517		28,307 54
Laboratory Equipment (395)	1,490		44,622 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	1,254,301	70,314	
Total utility plant in service directly assignable	9,928,840	500,636	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	9,928,840	500,636	

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	100,437	0	1,224,178
Total utility plant in service directly assignable	543,184	0	9,886,292
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	543,184	0	9,886,292

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)	876,182	3.33%	33,741	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	398,500	4.07%	59,030	30
Overhead Conductors and Devices (365)	470,196	3.03%	50,276	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	408,645	3.33%	31,956	33
Line Transformers (368)	347,697	2.88%	45,379	34
Services (369)	514,313	4.20%	39,428	35
Meters (370)	167,710	3.33%	17,705	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)	155,263	4.20%	22,597	39
Total Distribution Plant	3,338,506		300,112	
GENERAL PLANT				
Structures and Improvements (390)	204,730	2.78%	16,449	40
Office Furniture and Equipment (391)	18,127	5.88%	2,603	41
Computer Equipment (391.1)	81,313	14.29%	17,885	42
Transportation Equipment (392)	227,858	10.32%	39,832	43
Stores Equipment (393)	788	4.00%	70	44
Tools, Shop and Garage Equipment (394)	37,445	9.09%	1,291	45
Laboratory Equipment (395)	18,703	5.56%	2,522	46
Power Operated Equipment (396)	2,951	10.00%	0	47
Communication Equipment (397)	8,027	6.67%	1,097	48
Miscellaneous Equipment (398)	635	10.00%	110	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	600,577		81,859	
Total accum. prov. directly assignable	3,939,083		381,971	

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					909,923	28
363					0	29
364	20,364	12,240	56		424,982	30
365	34,051	7,850	395	(74,899)	404,067	31
366					0	32
367	231,853	6,196			202,552	33
368	60,666		2,664		335,074	34
369	25,146	6,039			522,556	35
370	34,336		303		151,382	36
371					0	37
372					0	38
373	36,331	5,124		74,899	211,304	39
	442,747	37,449	3,418	0	3,161,840	
390					221,179	40
391					20,730	41
391.1	2,930		474		96,742	42
392	85,500		4,855		187,045	43
393					858	44
394	10,517		87		28,306	45
395	1,490				19,735	46
396					2,951	47
397					9,124	48
398					745	49
399					0	50
	100,437	0	5,416	0	587,415	
	543,184	37,449	8,834	0	3,749,255	

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>3,939,083</u></u>		<u><u>381,971</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
	543,184	37,449	8,834	0	3,749,255

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)	1.50	119.50	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	2
Total	4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	425
Total	432
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0
Total customers on rural lines at end of year	432

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	24,797	Wednesday	01/26/2000	09:00	12,304	1
February	02	23,544	Wednesday	02/02/2000	10:00	12,012	2
March	03	22,395	Monday	03/20/2000	10:30	13,153	3
April	04	22,274	Tuesday	04/11/2000	10:15	10,062	4
May	05	23,190	Friday	05/05/2000	10:45	11,543	5
June	06	23,976	Tuesday	06/20/2000	13:15	11,053	6
July	07	25,756	Thursday	07/13/2000	13:45	12,679	7
August	08	27,251	Thursday	08/31/2000	14:15	13,002	8
September	09	23,052	Monday	09/11/2000	12:30	11,894	9
October	10	21,540	Tuesday	10/10/2000	10:00	10,887	10
November	11	23,138	Monday	11/27/2000	17:15	12,053	11
December	12	26,248	Tuesday	12/12/2000	08:45	13,883	12
Total		287,161				144,525	

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	144,525	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	144,525	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	139,005	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	139,005	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,520	27
Total Energy Losses	5,520	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8194%	29
Total Disposition of Energy	144,525	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	41	33	1	
TYPE R & S	RG-1	4,041	36,994	2	
TYPE R & S	RG-2	34	325	3	
Total Sales for Residential Sales		4,116	37,352		
Commercial & Industrial					
TYPE C,D,I,U &P	CG-1	677	17,720	4	
TYPE C,D,I,U &P	CG-2	6	68	5	
TYPE C,D,I,U &P	CP-1	100	26,119	6	
TYPE C,D,I,U &P	CP-2	46	39,616	7	
TYPE C,D,I,U &P	CP-3	8	16,509	8	
TYPE C,D,I,U &P	MS-1	87	148	9	
Total Sales for Commercial & Industrial		924	100,180		
Public Street & Highway Lighting					
TYPE L	CG-1	8	163	10	
TYPE L	MS-1	14	1,310	11	
Total Sales for Public Street & Highway Lighting		22	1,473		
Sales for Resale					
NONE				12	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		5,062	139,005		

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)	
		3,076	(5)	3,071	1
		2,062,372	(5,005)	2,057,367	2
		15,419	(98)	15,321	3
0	0	2,080,867	(5,108)	2,075,759	
		1,013,852	(1,381)	1,012,471	4
		3,412	(7)	3,405	5
82,109		1,187,846	(3,297)	1,184,549	6
102,241	116,335	1,673,591	307	1,673,898	7
40,633	54,289	704,011	648	704,659	8
		11,282	(18)	11,264	9
224,983	170,624	4,593,994	(3,748)	4,590,246	
		9,361	(7)	9,354	10
		117,056	(178)	116,878	11
0	0	126,417	(185)	126,232	
				0	12
0	0	0	0	0	
224,983	170,624	6,801,278	(9,041)	6,792,237	

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	287,161				6
Average load factor	68.9437%				7
Total Cost of Purchased Power	5,087,139				8
Average cost per kWh	0.0352				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,282	7,021			12
February	5,230	6,782			13
March	5,728	7,425			14
April	4,235	5,827			15
May	5,200	6,343			16
June	5,085	5,968			17
July	5,375	7,304			18
August	6,152	6,851			19
September	5,018	6,876			20
October	4,930	5,957			21
November	5,245	6,808			22
December	5,485	8,398			23
Total kWh (000)	62,965	81,560			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	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	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?	█	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?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

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							<u>0</u>
							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						<u>0</u>
						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	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	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			(f)
			(d)	(e)		

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	4,945	1,179	93,292	1
Acquired during year	307	46	3,182	2
Total	5,252	1,225	96,474	3
Retired during year	269	22	5,892	4
Sales, transfers or adjustments increase (decrease)		(1)	306	5
Number end of year	4,983	1,202	90,888	6
Number end of year accounted for as follows:				7
In customers' use	4,876	1,113	84,038	8
In utility's use	3	1	150	9
Inactive transformers on system		6	1,500	10
Locked meters on customers' premises				11
In stock	104	82	5,200	12
Total end of year	4,983	1,202	90,888	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	3	19,260	1
Mercury Vapor	175	278	236,578	2
Sodium Vapor	150	696	527,568	3
Sodium Vapor	250	415	544,480	4
Sodium Vapor	400	28	54,152	5
Total		1,420	1,382,038	
Ornamental				
Sodium Vapor	100	25	12,325	6
Sodium Vapor	150	12	9,096	7
Sodium Vapor	210	36	40,356	8
Total		73	61,777	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Other Expenses: (557)

Other power supply expenses increased significantly in 2000 compared to 1999 because an extension of the power supply contract with wholesale energy supplier Xcel Energy was being negotiated.

Operation and Distribution Expenses (580): This account decreased by approx. \$17,800 from 1999 to 2000. This was because in 2000 approx. \$17,400 was moved from this account into taxes and employee benefits (926) per PSC recommendation. In prior year FICA and health Insurance and retirement was included in the labor account where particular employee was charged.

Overhead Line Expense (583): This account decreased by over \$72,000 from 1999 to 2000. This was partly due to more jobs being capital additions in 2000 compared to large operational and maintenance jobs being performed in 1999. Also over \$21,000 was moved from this account to taxes(408) and employee benefits (926) for FICA and health and retirement benefits. Past practice during 1999 and prior was charging these expenses to the labor account where labor for particular employee was charged.

Underground Line Expense (584): This account decreased by over \$9,200 from 1999 to 2000. Over \$5,200 was moved from this account for FICA and employee such as health insurance and retirement to the proper accounts per PSC recommendation. This account included allocation of these expenses in 1999 and prior years.

Meter Expenses (586): This account decreased by over \$13,000 from 1999 to 2000. Over \$6,500 of this decrease was a result of allocating FICA and health Insurance and retirement to proper accounts (408) and (926) in 2000 while in 1999 and prior these expenses were allocated to the direct labor account. Also the person who was assigned to this account in the past is now a journey lineman and is only charged to this account when he is doing actual meter work.

Miscellaneous Distribution Expenses (588): Expenses in this account decreased by over \$11,700 from 1999 to 2000. Over \$2,300 was due to FICA and employee benefits being charged to the proper account in 2000 compared with being charged to the labor account in 1999 and prior. Also there was less miscellaneous expenses in 2000 such as callouts and mapping costs for new mapping system which was installed 1999.

Maintenance of Station Equipment (592): Station Expense increased significantly in 2000 because relay testing was performed.

Maintenance of overhead lines (593): Maintenance of overhead lines decreased by approx. \$11,000. Over \$5,200 of this decrease was due to FICA and employee benefits (health ins and retirement) being charged to tax account

ELECTRIC OPERATING SECTION FOOTNOTES

(408) and employee benefit account (926) instead of being charged to the labor account as in previous years.

Meter reading expense (902): Meter reading expense increased from 1999 to 2000 because there was more training of an extra meter reader for the large power route and the person who was meter reading is now also a journey lineman and receives a higher wage.

Customer Collections and Expenses (903): Customer Collections and Expenses decreased by over \$15,000 from 1999 to 2000. FICA and employee benefits which were transferred to the proper accounts (408) & (926) in 2000 per PSC recommendation totaled over \$20,000. These costs were included in this account during prior year.

Advertising Expense(913): Advertising expense decreased from prior year as a result of the change in the public benefit program. Starting in October collections for energy conservation were made and spent through the commitment to community program (using acct 253) rather than expensed through the advertising account.

Administrative and General Salaries (920): Administrative and General Salaries decreased by near \$41,000 from 1999 and 2000. Almost \$10,000 of the decrease was contributed to FICA and employee benefits being charged to the proper tax (408) and employee benefit accounts (926) per PSC recommendation. The rest of the decrease is a result of the general manager leaving the company mid-year.

Office Supplies and Expense (921): Office supplies and expense decreased from 1999 and 2000. The main reason for the decrease was a new computer system was implemented in 1999 and there was a lot more trouble shooting in 1999 as well as Y2K preparation costs.

Outside services employed (923): This account increased significantly in 2000 compared to 1999 because a pole attachment study was being performed by the law firm of Boardman, Surry and Field during 2000.

Injuries and Damages (925): Injuries and damages increased in 2000 compared to 1999 because in 2000 there was an extra charge for Worker's Compensation Insurance for experience instead of the dividend back as in prior year 1999.

Employee Pension and Benefits (926): This account increased by over \$80,000 from 1999 to 2000 because per PSC recommendation all employee health insurance and pension costs were correctly allocated to this account instead of various charged labor accounts as used in 1999 and prior years.

Property Tax Equivalent (Electric) (Page E-05)

Other tax rate is for sp. district 8030 Lake Rehabilitation.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Overhead Conductors and Devices (365) and Street Lighting and Signal Systems (373): There was an adjustment of \$74,899 out of overhead conductors and devices (365) and into street lighting (373) for street light wiring that in the past was incorrectly recorded in the overhead wires when it should have been included with the street lighting category. The same amount was adjusted in the accumulated depreciation accounts.

Underground conductors and Devices (367): The underground conductors and devices increased by \$146,610 in 2000. Of this amount, almost \$108,000 was for 29,777 ft. of 15 kv primary wire installed for a rapid year of development around the City of Rice Lake with the majority being the new development on the west side of town.

Retirement (367) underground conductors and devices: There were \$231,853 of retirements in the underground conductors and devices in 2000. Rice Lake Utilities just finished up implementing a mapping/workorder software and during this process reconciled items between the maps and CPR records. It was discovered that there was 90,420 ft of 500 MCM underground wire at a value of \$192,541 on the CPR records that simply did not exist. The PSC was consulted on this matter and it was recommended that the proper way to deal with the non-existing wire was to retire it.

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

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

Account (392) Accumulated Depreciation Transportation: All transportation items are depreciated with a 5% salvage value accounted for. Each item is depreciated on a per unit basis. The retirement reported on Rice Lake Utilities books was:

1.131 cash	72,305
1.111.392	80644.43
1.101.392	85,000
1.454 Misc.cr	12,695

This program automatically put in a retirement of \$85,000 on the accumulated depreciation to match the retirement of \$85,000 on asset.

In order to arrive at the correct accumulated Depreciation balance while having the retirement balance of \$85,000 instead of \$80645 in the retirement column the difference of \$4,855 was inserted in the salvage column.

Substation Equipment (Page E-23)

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

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Distribution Meters & Line Transformers (Page E-24)

Adjustment to Transformers: A new new sofeware for keeping track of all transformer's was recently installed. Transformers on system were reconciled with transformer in field and ajustment represents difference.
