



3013 (02-02-05)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

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

For the Year Ended: DECEMBER 31, 2004

**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: kristin@ricelakeutilities.com

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:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR. THOMAS MOULETTE

Title: COMISSION 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

Fax Number:

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

Name: DAN THOLE, CPA

Title:

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

Telephone: (715) 234 - 6156

Fax Number: (715) 234 - 5064

E-mail Address:

Date of most recent audit report: 3/24/2005

Period covered by most recent audit: YEAR ENDING 12/31/2004

Names and titles of utility management including manager or superintendent:

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: wallyt@ricelakeutilities.net

Name: MR. SCOTT REIMER

Title: GENERAL MANAGER/ELECTRIC MANAGER

Office Address:

320 W. COLEMAN STREET
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: scottr@ricelakeutilities.net

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

- MR GARY HORVAT, I, COMMISSIONER
- MR GREGORY LEACH, COMMISSIONER
- MR RICHARD MOE, COMMISSION SECRETARY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

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

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: ASPLUNDH TREE TRIMMING EXPERTS
P.O. BOX 75090
CHARLOTTE, NC 28275

Contact Person: JEFF VINZANT

Title:

Telephone: (215) 784 - 4200

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

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

Provides tree trimming services.

Firm Name: GALVANIZERS, INC.
1202 &TH AVENUE
P.O. BOX 875
WEST FARGO, ND 58078

Contact Person: JOHN KAUTZMAN

Title: PRESIDENT

Telephone: (701) 282 - 3906

Fax Number: (701) 282 - 8692

E-mail Address:

Contract/Agreement beginning-ending dates: 12/3/2003 12/31/2004

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

provide substation steele structures. Contract date work through completion.

IDENTIFICATION AND OWNERSHIP

Firm Name: KULHMAN ELECTRIC
N 4154 MOODY LAKE ROAD
SARONA, WI 54870

Contact Person: CHUCK LAMPERT
Title: DIRECT SALES REPRESENTATIVE
Telephone: (715) 635 - 6622
Fax Number: (715) 635 - 6663

E-mail Address:

Contract/Agreement beginning-ending dates: 9/29/2003 12/31/2004

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

Furnish and delevory of power transformers. Contract through completion.

Firm Name: SHORT ELLIOTT AND HENDRICKSON
521 FRENETTE DRIVE
CHIPPEWA FALLS, WI 54729

Contact Person: DAVID KRAUSE
Title: PROJECT MANAGER
Telephone: (715) 720 - 6200
Fax Number: (715) 720 - 6300

E-mail Address:

Contract/Agreement beginning-ending dates: 2/13/2003 12/31/2004

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

Engineering services for sub station project. Contract authorization through completion of project.

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

Contact Person: KEN SECRAW
Title:
Telephone: (715) 831 - 2260
Fax Number: (715) 831 - 2263

E-mail Address:

Contract/Agreement beginning-ending dates: 3/1/2004 2/28/2005

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

Provides locating and marking of underground utility facilities.

IDENTIFICATION AND OWNERSHIP

Firm Name: SUPERIOR ELECTRIC
1775 E. SHADY LANE
NEENAH, WI 54956

Contact Person: JAY JACK

Title: VP

Telephone: (920) 720 - 5200

Fax Number: (920) 720 - 5214

E-mail Address:

Contract/Agreement beginning-ending dates: 4/3/2003 12/31/2004

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

Sub station project. Contract through completion.

Firm Name: VONASEK & SCHIEFFER
2019 22 1/2 AVENUE
P.O. BOX 557
RICE LAKE, WI 54868

Contact Person: TOM VONASEK

Title: PRESIDENT

Telephone: (715) 234 - 9174

Fax Number: (715) 234 - 2242

E-mail Address:

Contract/Agreement beginning-ending dates: 10/28/2003 12/31/2004

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

sub station work. contract through completion.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,902,200	9,795,722	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,517,875	8,113,636	2
Depreciation Expense (403)	442,235	476,136	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	388,881	377,648	5
Total Operating Expenses	9,348,991	8,967,420	
Net Operating Income	553,209	828,302	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	553,209	828,302	
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)	51,056	65,535	10
Miscellaneous Nonoperating Income (421)	336,175	463,834	11
Total Other Income	387,231	529,369	
Total Income	940,440	1,357,671	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,356)	0	12
Other Income Deductions (426)	82,519	41,888	13
Total Miscellaneous Income Deductions	48,163	41,888	
Income Before Interest Charges	892,277	1,315,783	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	64	304	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	64	304	
Net Income	892,213	1,315,479	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,375,879	10,268,579	20
Balance Transferred from Income (433)	892,213	1,315,479	21
Miscellaneous Credits to Surplus (434)	0	2,791,821	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)	15,268,092	14,375,879	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	9,902,200		9,902,200	1
Total (Acct. 400):	9,902,200	0	9,902,200	
Operation and Maintenance Expense (401-402):				
Derived	8,517,875		8,517,875	2
Total (Acct. 401-402):	8,517,875	0	8,517,875	
Depreciation Expense (403):				
Derived	442,235		442,235	3
Total (Acct. 403):	442,235	0	442,235	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	388,881		388,881	5
Total (Acct. 408):	388,881	0	388,881	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	553,209	0	553,209	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME ELECTRIC	18,917	0	18,917	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME WATER	32,139	0	32,139 12
Total (Acct. 419):	51,056	0	51,056
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	291,486	291,486 13
Contributed Plant - Electric	██████████	44,689	44,689 14
NONE	0	0	0 15
Total (Acct. 421):	0	336,175	336,175
TOTAL OTHER INCOME:	51,056	336,175	387,231

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(34,356)	██████████	(34,356) 16
Total (Acct. 425):	(34,356)	0	(34,356)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	54,769	54,769 17
Depreciation Expense on Contributed Plant - Electric	██████████	25,147	25,147 18
OTHER REGULATORY EXPENSE ELECTRIC	0	2,603	2,603 19
Total (Acct. 426):	0	82,519	82,519
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,356)	82,519	48,163

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	64		64 24
Total (Acct. 431):	64	0	64
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	64	0	64
NET INCOME:	638,557	253,656	892,213
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	11,158,824	3,217,055	14,375,879 26
Total (Acct. 216):	11,158,824	3,217,055	14,375,879
Balance Transferred from Income (433):			
Derived	638,557	253,656	892,213 27
Total (Acct. 433):	638,557	253,656	892,213
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,797,381	3,470,711	15,268,092

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	941,536	8,960,664	0	0	9,902,200	1
Less: interdepartmental sales	513	51,185	0	0	51,698	2
Less: interdepartmental rents	0	39,109		0	39,109	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	595	8,798			9,393	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	940,428	8,861,572	0	0	9,802,000	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	204,644		204,644	1
Electric operating expenses	407,775		407,775	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	3,465		3,465	7
Water utility plant accounts	4,163		4,163	8
Electric utility plant accounts	91,025		91,025	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	133		133	13
Accum. prov. for depreciation of electric plant	6,616		6,616	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	717,821	0	717,821	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	8	1
Electric	5	2
Gas		3
Sewer	7	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,454,591	18,975,929	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,273,071	6,520,321	2
Net Utility Plant	14,181,520	12,455,608	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,181,520	12,455,608	
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)	0	0	8
Special Funds (125-128)	1,300,369	2,085,617	9
Total Other Property and Investments	1,300,954	2,086,202	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,257,070	1,077,340	10
Special Deposits (132-134)	4,190	3,078	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	808,448	731,605	15
Other Accounts Receivable (143)	483,207	89,527	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	9,042	14,135	17
Receivables from Municipality (145)	16,798	15,775	18
Materials and Supplies (151-163)	315,987	213,378	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,877,258	2,117,168	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	18,359,732	16,658,978	

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)	867,332	855,854	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,268,092	14,375,879	28
Total Proprietary Capital	16,135,424	15,231,733	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	870,687	676,078	33
Payables to Municipality (233)	90,944	125,528	34
Customer Deposits (235)	4,190	3,078	35
Taxes Accrued (236)	321,273	321,635	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	44,484	20,915	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,331,578	1,147,234	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	892,730	280,011	44
Total Deferred Credits	892,730	280,011	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	18,359,732	16,658,978	

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)	
First of Year:					
Total Utility Plant - First of Year	6,998,446	0	0	11,977,483	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,840,651	0	0	10,733,412	2
Utility Plant in Service - Contributed Plant (101.2)	3,479,326	0	0	714,993	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)				50,356	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,215			1,634,638	9
Total Utility Plant	7,321,192	0	0	13,133,399	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,316,840	0	0	4,175,697	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	531,464	0	0	249,070	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,848,304	0	0	4,424,767	
Net Utility Plant	5,472,888	0	0	8,708,632	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,677,088	4,133,220			5,810,308	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,782	361,453			442,235	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,604				13,604	6
Accruals charged other						7
accounts (specify):						8
transportation	3,778	47,711			51,489	9
Salvage	2,569	4,362			6,931	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	100,733	413,526	0	0	514,259	16
Debits during year						17
Book cost of plant retired	2,421	121,748			124,169	18
Cost of removal	2,299	18,448			20,747	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	456,261	230,853			687,114	
					0	
					0	23
					0	24
Total debits	460,981	371,049	0	0	832,030	25
Balance end of year (111.1)	1,316,840	4,175,697	0	0	5,492,537	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	477,054	232,959			710,013	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,769	25,147			79,916	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	54,769	25,147	0	0	79,916	16
Debits during year						17
Book cost of plant retired	359	9,036			9,395	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	359	9,036	0	0	9,395	25
Balance end of year (111.1)	531,464	249,070	0	0	780,534	26

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	14,135	1
Additions:		
Provision for uncollectibles during year	4,300	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	4,300	
Deductions:		
Accounts written off during the year: Utility Customers	9,268	5
Accounts written off during the year: Others	125	6
Total accounts written off	9,393	
Balance end of year	9,042	

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)			279,877		279,877	178,480	3
Total Electric Utility					279,877	178,480	

Account	Total End of Year	Amount Prior Year	
Electric utility total	279,877	178,480	1
Water utility (154)	36,110	34,898	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	315,987	213,378	

**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				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	855,854	1
Changes during year (explain):		
ELECTRIC STREET LIGHTING	7,264	2
PRIMARY EXTENSION	3,131	3
SERVICE WORK	1,083	4
Balance end of year	<u>867,332</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: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	321,635	1
Accruals:		
Charged water department expense	127,930	2
Charged electric department expense	260,950	3
Charged sewer department expense	5,290	4
Other (explain):		
NONE		5
Total Accruals and other credits	394,170	
Taxes paid during year:		
County, state and local taxes	321,635	6
Social Security taxes	50,871	7
PSC Remainder Assessment	11,393	8
Other (explain):		
gross revenue and license fee	10,633	9
Total payments and other debits	394,532	
Balance end of year	321,273	

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)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	64	64	0	4
Subtotal	0	64	64	0	
Total	0	64	64	0	

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		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REPLACEMENT ACCOUNT WATER	1,184,724	4
REPLACEMENT ACCOUNT ELECTRIC	60,794	5
Total (Acct. 126):	1,245,518	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT ELECTRIC	54,851	6
Total (Acct. 128):	54,851	
Interest Special Deposits (132):		
CUSTOMER DEPOSITS	4,190	7
Total (Acct. 132):	4,190	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	74,330	10
Electric	734,118	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	808,448	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
ELEC CHARGES(SUB CONSTRUC. \$413,866, EXTENSIONS \$41,620, DAMAGES \$12,743)	481,956	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
WATER MISC. CHARGES	1,251	17
Total (Acct. 143):	483,207	
Receivables from Municipality (145):		
ELECTRIC (TAX ROLL \$14162, SALES TAX \$388)	14,550	18
WATER (TAX ROLL)	2,248	19
Total (Acct. 145):	16,798	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
WATER -(DEVELOPMENT OF NIP \$90,437 , BENEFITS \$217)	90,654	26
ELECTRIC BENEFITS	290	27
Total (Acct. 233):	90,944	
Other Deferred Credits (253):		
Regulatory Liability	652,758	28
ELECTRIC PENSION AND BENEFIT RESERVE	88,194	29
ELECTRIC ENERGY CONSERVATION	88,232	30
ELECTRIC PUBLIC BENEFITS	5,809	31
WATER PENSION AND BENEFIT RESERVE	57,737	32
Total (Acct. 253):	892,730	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,824,363	10,555,538	0	0	14,379,901	1
Materials and Supplies	35,504	229,178	0	0	264,682	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,496,964	4,154,458	0	0	5,651,422	4
Customer Advances for Construction					0	5
Regulatory Liability	216,724	109,655	0	0	326,379	6
NONE					0	7
Average Net Rate Base	2,146,179	6,520,603	0	0	8,666,782	
Net Operating Income	131,665	421,544	0	0	553,209	8
Net Operating Income as a percent of						
Average Net Rate Base	6.13%	6.46%	N/A	N/A	6.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	456,261	230,853	0	0	687,114	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	22,813	11,543			34,356	4
Other (specify):						
NONE					0	5
Balance End of Year	433,448	219,310	0	0	652,758	

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

General footnotes

Construction work in progress 107 Electric: Of the \$1,634,638 construction in progress, \$1,575,785 is for the sub station project which was approved by the public service commission and is estimated to be complete in April of 2005.

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

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

Interest accrued for customer deposits (231) reflects interest that was paid to the customer during the year which is no longer payable. Amount reflected should be zero.

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

General footnotes

Amortization of deferred credit: Amortization over 10 years of electric DSM credit was authorized by the public service commission on February 14,2000.

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

143 Other accounts receivable for Electric Utility: \$413,866 sub station transmission piece to be paid by Xcel Energy, \$41,620 extensions,\$12,743 damages, \$3,717 joint trenching,\$856 service work, \$9,154 other.

233 Explanation done: Water utility owes city \$90,437 for development in North Business Park and \$217 for additional benefits.

145 Receivables from Municipality (\$14,550): Electric utility \$14,162 receivable of tax roll and \$388 sales tax receivable from city.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	915,770	849,893	1
Total Sales of Water	915,770	849,893	
Other Operating Revenues			
Forfeited Discounts (470)	1,779	1,622	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	18,355	17,905	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,632	5,924	6
Total Other Operating Revenues	25,766	25,451	
Total Operating Revenues	941,536	875,344	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,899	41,881	7
Pumping Expenses (620-633)	50,563	52,116	8
Water Treatment Expenses (640-652)	20,875	22,181	9
Transmission and Distribution Expenses (660-678)	254,951	216,257	10
Customer Accounts Expenses (901-905)	85,097	75,553	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	187,774	137,281	13
Total Operation and Maintenance Expenses	601,159	545,269	
Other Operating Expenses			
Depreciation Expense (403)	80,782	118,035	14
Amortization Expense (404-407)		0	15
Taxes (408)	127,930	127,338	16
Total Other Operating Expenses	208,712	245,373	
Total Operating Expenses	809,871	790,642	
NET OPERATING INCOME	131,665	84,702	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	62	312	1
Commercial	20	1,189	2,859	2
Industrial	1	124	144	3
Total Unmetered Sales to General Customers (460)	26	1,375	3,315	
Metered Sales to General Customers (461)				
Residential	3,056	142,884	363,059	4
Commercial	438	124,699	99,548	5
Industrial	112	131,669	107,496	6
Total Metered Sales to General Customers (461)	3,606	399,252	570,103	
Private Fire Protection Service (462)	33		15,231	7
Public Fire Protection Service (463)	3,586		301,224	8
Other Sales to Public Authorities (464)	40	23,630	25,384	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	173	513	12
Total Sales of Water	7,293	424,430	915,770	

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 or Fd-1)	301,224	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)	301,224	
Forfeited Discounts (470):		
Customer late payment charges	1,779	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,779	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT ON TOWERS	18,230	8
RENT ON EQUIPMENT	125	9
Total Rents from Water Property (472)	18,355	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,632	11
Other (specify): NONE		12
Total Other Water Revenues (474)	5,632	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
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)	1,856	4,243	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	43	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)		37,638	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	1,899	41,881	
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)	43,501	43,489	17
Pumping Labor and Expenses (624)	7,062	7,432	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)		1,195	25
Total Pumping Expenses	50,563	52,116	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	20,823	22,181	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	52	0	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	20,875	22,181	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	38,985	34,647	34
Storage Facilities Expenses (661)	593	432	35
Transmission and Distribution Lines Expenses (662)	122,497	118,439	36
Meter Expenses (663)	14,571	16,017	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)	2,980	4,810	43
Maintenance of Transmission and Distribution Mains (673)	11,547	8,910	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	56,410	27,378	46
Maintenance of Meters (676)	335	523	47
Maintenance of Hydrants (677)	3,399	1,283	48
Maintenance of Miscellaneous Plant (678)	3,634	3,818	49
Total Transmission and Distribution Expenses	254,951	216,257	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	20,491	19,020	50
Meter Reading Labor (902)	12,936	10,207	51
Customer Records and Collection Expenses (903)	51,370	46,026	52
Uncollectible Accounts (904)	300	300	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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	85,097	75,553	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	4,979	5,642	56
Office Supplies and Expenses (921)	11,504	12,231	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	2,900	2,934	59
Property Insurance (924)	2,297	2,416	60
Injuries and Damages (925)	8,611	6,901	61
Employee Pensions and Benefits (926)	115,942	66,930	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,432	2,492	65
Rents (931)	39,109	37,660	66
Maintenance of General Plant (932)		75	67
Total Administrative and General Expenses	187,774	137,281	
Total Operation and Maintenance Expenses	601,159	545,269	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		115,949	116,311	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,290	4,290	2
Net property tax equivalent		110,659	112,021	
Social Security		16,245	14,284	3
PSC Remainder Assessment		1,026	1,033	4
Other (specify): NONE			0	5
Total tax expense		127,930	127,338	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211100				3
County tax rate	mills		4.754606				4
Local tax rate	mills		8.901595				5
School tax rate	mills		8.135853				6
Voc. school tax rate	mills		1.148907				7
Other tax rate - Local	mills		0.102083				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.254144				10
Less: state credit	mills		0.988690				11
Net tax rate	mills		22.265454				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.901595				14
Combined School Tax Rate	mills		9.284760				15
Other Tax Rate - Local	mills		0.102083				16
Total Local & School Tax	mills		18.288438				17
Total Tax Rate	mills		23.254144				18
Ratio of Local and School Tax to Total	dec.		0.786459				19
Total tax net of state credit	mills		22.265454				20
Net Local and School Tax Rate	mills		17.510874				21
Utility Plant, Jan. 1	\$	6,998,446	6,998,446				22
Materials & Supplies	\$	34,898	34,898				23
Subtotal	\$	7,033,344	7,033,344				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	6,958,575	6,958,575				26
Assessment Ratio	dec.		0.951567				27
Assessed Value	\$	6,621,550	6,621,550				28
Net Local & School Rate	mills		17.510874				29
Tax Equiv. Computed for Current Year	\$	115,949	115,949				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	115,949					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	162,425		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,483		20
Total Pumping Plant	288,009	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	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)			162,425	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,483	20
Total Pumping Plant	0	0	288,009	
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	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	23,165		24
Structures and Improvements (341)	3,165		25
Distribution Reservoirs and Standpipes (342)	201,649		26
Transmission and Distribution Mains (343)	1,672,390	12,819	27
Fire Mains (344)	2,787		28
Services (345)	324,297		29
Meters (346)	485,815	19,906	30
Hydrants (348)	325,765	2,272	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,039,033	34,997	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	13,648		35
Computer Equipment (391.1)	4,476		36
Transportation Equipment (392)	52,654		37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	19,741		39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	46,121		41
Communication Equipment (397)	109,137		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	269,224	0	
Total utility plant in service directly assignable	3,808,075	34,997	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,808,075	34,997	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			23,165 24
Structures and Improvements (341)			3,165 25
Distribution Reservoirs and Standpipes (342)			201,649 26
Transmission and Distribution Mains (343)	15		1,685,194 27
Fire Mains (344)			2,787 28
Services (345)			324,297 29
Meters (346)	2,127		503,594 30
Hydrants (348)	279		327,758 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,421	0	3,071,609
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,142 34
Office Furniture and Equipment (391)			13,648 35
Computer Equipment (391.1)			4,476 36
Transportation Equipment (392)			52,654 37
Stores Equipment (393)			2,168 38
Tools, Shop and Garage Equipment (394)			19,741 39
Laboratory Equipment (395)			2,376 40
Power Operated Equipment (396)			46,121 41
Communication Equipment (397)			109,137 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,761 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	269,224
Total utility plant in service directly assignable	2,421	0	3,840,651
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,421	0	3,840,651

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		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	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 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	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,298,702	257,110	27
Fire Mains (344)	0		28
Services (345)	454,456	22,919	29
Meters (346)	0		30
Hydrants (348)	435,998	10,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,189,156	290,529	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,189,156	290,529	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,189,156	290,529	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	18		2,555,794 27
Fire Mains (344)			0 28
Services (345)			477,375 29
Meters (346)			0 30
Hydrants (348)	341		446,157 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	359	0	3,479,326
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	359	0	3,479,326
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	359	0	3,479,326

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
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)	82,838	2.90%	4,523	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	82,838		4,523	
PUMPING PLANT				
Structures and Improvements (321)	72,651	3.20%	3,299	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	54,357	4.40%	7,148	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	11,220	4.40%	989	15
Total Pumping Plant	138,228		11,436	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	19,612	6.00%	2,552	17
Total Water Treatment Plant	19,612		2,552	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	478	3.20%	102	18
Distribution Reservoirs and Standpipes (342)	100,467	1.90%	3,832	19
Transmission and Distribution Mains (343)	524,687	1.30%	21,825	20
Fire Mains (344)	411	1.00%	27	21
Services (345)	202,956	2.90%	9,405	22
Meters (346)	244,924	5.50%	27,209	23
Hydrants (348)	128,197	2.20%	7,188	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					87,361	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	87,361	
321					75,950	8
322					0	9
323					0	10
324					0	11
325					61,505	12
326					0	13
327					0	14
328					12,209	15
	0	0	0	0	149,664	
331					0	16
332					22,164	17
	0	0	0	0	22,164	
341					580	18
342					104,299	19
343	15	2,168		(280,776)	263,553	20
344					438	21
345				(109,191)	103,170	22
346	2,127		166		270,172	23
348	279	131	2,403	(66,294)	71,084	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,202,120		69,588	
GENERAL PLANT				
Structures and Improvements (390)	11,395	2.90%	468	26
Office Furniture and Equipment (391)	8,665	5.80%	792	27
Computer Equipment (391.1)	4,476	26.70%		28
Transportation Equipment (392)	36,798	14.25%	3,778	29
Stores Equipment (393)	1,819	5.80%	126	30
Tools, Shop and Garage Equipment (394)	18,484	5.80%	1,145	31
Laboratory Equipment (395)	2,129	5.80%	137	32
Power Operated Equipment (396)	39,599	7.50%	3,459	33
Communication Equipment (397)	109,137	15.00%		34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,788	5.80%	160	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	234,290		10,065	
Total accum. prov. directly assignable	1,677,088		98,164	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,677,088		98,164	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,421	2,299	2,569	(456,261)	813,296
390					11,863 26
391					9,457 27
391.1					4,476 28
392					40,576 29
393					1,945 30
394					19,629 31
395					2,266 32
396					43,058 33
397					109,137 34
397.1					0 35
398					1,948 36
399					0 37
	0	0	0	0	244,355
	2,421	2,299	2,569	(456,261)	1,316,840
					0 38
	2,421	2,299	2,569	(456,261)	1,316,840

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	290,296	1.30%	31,554
Fire Mains (344)	0	1.00%	21
Services (345)	115,668	2.90%	13,511
Meters (346)	0	5.50%	23
Hydrants (348)	71,090	2.20%	9,704

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	18				321,832 20
344					0 21
345					129,179 22
346					0 23
348	341				80,453 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	477,054		54,769
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	477,054		54,769
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	477,054		54,769

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	359	0	0	0	531,464
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	359	0	0	0	531,464
					0 38
	359	0	0	0	531,464

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			43,717	43,717	1
February			49,354	49,354	2
March			51,927	51,927	3
April			48,721	48,721	4
May			49,238	49,238	5
June			51,549	51,549	6
July			56,295	56,295	7
August			51,813	51,813	8
September			49,319	49,319	9
October			46,104	46,104	10
November			44,386	44,386	11
December			46,911	46,911	12
Total annual pumpage	0	0	589,334	589,334	
Less: Water sold				424,430	13
Volume pumped but not sold				164,904	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				8,433	16
Volume related to equipment/system malfunction				93,066	17
Non-utility volume NOT included in water sales				1,146	18
Total volume not sold but accounted for				102,645	19
Volume pumped but unaccounted for				62,259	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,069	23
Date of maximum: 3/2/2004					24
Cause of maximum:					25
Flushed mains in new business park development on this day . At the same time RLU had a request to customers to run a pencil stream of water to help prevent main breaks.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,130	26
Date of minimum: 1/2/2004					27
Total KWH used for pumping for the year				754,834	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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 NORTHWEST	5
Year Installed	1926	1974	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	900	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 (actual)	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	649	0	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	34,418	2	2	0	34,418	5	
M	D	6.000	89,242	411	0	0	89,653	6	
P	D	6.000	5,986		0	0	5,986	7	
M	D	8.000	71,889	3,905	0	0	75,794	8	
P	D	8.000	10,879	0	0	0	10,879	9	
M	D	10.000	71,443	0	0	0	71,443	10	
P	D	10.000	1,773	0	0	0	1,773	11	
M	D	12.000	24,166	970	0	0	25,136	12	
P	D	12.000	321	0	0	0	321	13	
M	D	16.000	0	1,255			1,255	14	
Total Within Municipality			319,788	6,543	2	0	326,329		
Total Utility			319,788	6,543	2	0	326,329		

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	2,664	0	0	0	2,664		1
M	1.000	785	23	0	0	808	95	2
M	1.250	43	0	0	0	43		3
P	1.500	1	0	0	0	1		4
M	1.500	56	0	0	0	56		5
M	2.000	92	1	0	0	93		6
M	4.000	33	0	0	0	33		7
M	6.000	21	1	0	0	22	1	8
M	8.000	4	6	0	0	10		9
Total Utility		3,699	31	0	0	3,730	96	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,319	102	7	0	3,414	280	1
0.750	73	6	1	0	78	13	2
1.000	117	13	3	0	127	22	3
1.500	58	1	3	0	56	9	4
2.000	62	2	2	0	62	12	5
3.000	23	2	0	0	25	7	6
4.000	5	0	0	0	5	1	7
6.000	4	0	0	(1)	3	3	8
8.000	2	0	0	0	2	2	9
Total:	3,663	126	16	(1)	3,772	349	

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	3,036	283	15	5	1	74	3,414	1
0.750	24	34	9	1	0	10	78	2
1.000	23	60	23	9	0	12	127	3
1.500	2	26	19	5	0	4	56	4
2.000	0	18	31	9	1	3	62	5
3.000	0	4	7	6	0	8	25	6
4.000	0	3	2	0	0	0	5	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	2	0	2	9
Total:	3,085	428	106	35	7	111	3,772	

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	556	8	2		562	2
Total Fire Hydrants	556	8	2	0	562	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	423
Number of distribution system valves end of year:	956
Number of distribution valves operated during year:	320

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

There were no sales for resale of water.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Maintenance of well and springs (614): This account decreased significantly because in prior years there were problems with well #4. The problem was resolved in 2003 with no further maintenance necessary in 2004.

Maintenance of services (675): This account more than doubled. There were more service breaks in 2004 and the cost for digging up the streets were significant.

Employee Pension & Benefits (926): This account increased by \$49,000. The City of Rice Lake paid off the unfunded liability to the state of Wisconsin and the water utility's portion was \$48,261.

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

Maintenance of well and springs (614): This account decreased significantly because in prior years there were problems with well #4. The problem was resolved in 2003 with no further maintenance necessary in 2004.

Maintenance of services (675): This account more than doubled. There were more service breaks in 2004 and the cost for digging up the streets were significant.

Employee Pension & Benefits (926): This account increased by \$49,000. The City of Rice Lake paid off the unfunded liability to the state of Wisconsin and the water utility's portion was \$48,261.

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

General footnotes

Tax charged to 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)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate is for special district 8030 lake rehabilitation.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

Transmission and distribution mains (343): Additions to distribution mains were over \$257,000. This was the result 5 major projects which were paid for by developers. The largest project was for main put in the Decker annexation which cost just over \$100,000.

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

General footnotes

If Adjustments for any account are nonzero, please explain.

343 accumulated depreciation on transmission and distribution mains: The adjustments in column f reflects the PSC requested adjustment of accumulated depreciation from contributed plant to be moved to a deferred credit and amortized.

345 accumulated depreciation on services (\$109,191): The adjustments in column f reflects the PSC requested adjustment of accumulated depreciation from contributed plant to be moved to a deferred credit and amortized.

348 accumulated depreciation on Hydrants (\$66,294): The adjustments in column f reflects the PSC requested adjustment of accumulated depreciation from contributed plant to be moved to a deferred credit and amortized.

Water Mains (Page W-21)

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

Two feet of main was replaced and paid for by Rice Lake Utilities. The rest of the mains were financed by developers.

Water Services (Page W-22)

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

There were 31 services installed in 2004. 26 services were contributed by the developer and the remaining 5 were paid by the utility in cash.

Meters (Page W-23)

Explain all reported adjustments.

The 6" meters are for utility use in wells. Confirmed with meter tech that 3 is the correct number of meters of this size.

Explain program for replacing or testing meters 1" or smaller.

Testing of meters: RLU has been attempting to to test all meters at least once every 10 years. There are situations in which the customeres are contacted regarding getting meters tested but appointments to get the tests done have not been accomplished. These meters remain on the list to be tested and the meter tech will continue to test these meters. RLU's meter tester will try to get to the 10% in 2005.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

Station meters testing: Yes they are tested at least every two years. (except for booster station) Rlu has 3 6" meters. These are tested at least every two years. Two of the three were tested in 2004. Rlu has 2 8" meters. One was tested in 2004 the other is for the booster station and is already metered by the time it gets to this meter. Testing on this meter is not necessary.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Operation of valves: According to the Water/Wastewater Manager, 1/3 of the valves were operated during 2004. We are aware that the recommendation of operation is 1/2 however with staff and time constraints 1/3 were operated.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,813,136	8,802,748	1
Total Sales of Electricity	8,813,136	8,802,748	
Other Operating Revenues			
Forfeited Discounts (450)	11,195	10,921	2
Miscellaneous Service Revenues (451)	5,752	5,772	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	64,031	61,477	5
Interdepartmental Rents (455)	39,109	37,660	6
Other Electric Revenues (456)	27,441	1,800	7
Total Other Operating Revenues	147,528	117,630	
Total Operating Revenues	8,960,664	8,920,378	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	7,040,030	6,856,307	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	478,532	420,879	10
Customer Accounts Expenses (901-905)	122,855	107,059	11
Sales Expenses (911-916)	(37,500)	(37,500)	12
Administrative and General Expenses (920-932)	312,799	221,622	13
Total Operation and Maintenance Expenses	7,916,716	7,568,367	
Other Expenses			
Depreciation Expense (403)	361,453	358,101	14
Amortization Expense (404-407)		0	15
Taxes (408)	260,951	250,310	16
Total Other Expenses	622,404	608,411	
Total Operating Expenses	8,539,120	8,176,778	
NET OPERATING INCOME	421,544	743,600	

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	11,195	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,195	
Miscellaneous Service Revenues (451):		
RECONNECTS/PERMITS/NSF FEES/HOME SURGE PROTECTION	5,752	3
Total Miscellaneous Service Revenues (451)	5,752	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM WASTEWATER EQUIPMENT	6,000	5
RENT FROM WASTEWATER BUILDING	21,816	6
POLE CONTACTS	36,215	7
Total Rent from Electric Property (454)	64,031	
Interdepartmental Rents (455):		
RENT FROM WATER EQUIPMENT	6,001	8
RENT FROM WATER BUILDING	33,108	9
Total Interdepartmental Rents (455)	39,109	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX/OVERAGE	1,777	10
MISC. INCOME ADMIN ON CONSTRUCTION AND SALE	25,664	11
Total Other Electric Revenues (456)	27,441	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
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	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	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)	This Year (b)	Last Year (c)	
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	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	7,021,354	6,839,325	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	18,676	16,982	36
Total Other Power Supply Expenses	7,040,030	6,856,307	
Total Power Production Expenses	7,040,030	6,856,307	
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	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	79,791	63,948	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	819	1,213	52
Overhead Line Expenses (583)	141,255	84,308	53
Underground Line Expenses (584)	55,052	64,216	54
Street Lighting and Signal System Expenses (585)	6,663	5,177	55
Meter Expenses (586)	32,499	18,293	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	38,570	58,678	58
Rents (589)	545	552	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	65	294	62
Maintenance of Overhead Lines (593)	108,654	108,380	63
Maintenance of Underground Lines (594)	10,561	11,664	64
Maintenance of Line Transformers (595)	85	0	65
Maintenance of Street Lighting and Signal Systems (596)	3,960	3,747	66
Maintenance of Meters (597)	13	409	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	478,532	420,879	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	24,683	21,254	69
Meter Reading Expenses (902)	15,980	12,701	70
Customer Records and Collection Expenses (903)	78,192	72,104	71
Uncollectible Accounts (904)	4,000	1,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	122,855	107,059	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	(37,500)	(37,500)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	(37,500)	(37,500)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,309	6,519	78
Office Supplies and Expenses (921)	17,207	16,990	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	27,008	7,355	81
Property Insurance (924)	14,217	15,228	82
Injuries and Damages (925)	34,363	29,851	83
Employee Pensions and Benefits (926)	201,760	95,467	84
Regulatory Commission Expenses (928)	443	297	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	11,492	13,554	87
Rents (931)		0	88
Maintenance of General Plant (932)		36,361	89
Total Administrative and General Expenses	312,799	221,622	
Total Operation and Maintenance Expenses	7,916,716	7,568,367	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		205,324	205,324	1
Social Security		34,626	23,782	2
Wisconsin Gross Receipts Tax		10,633	10,761	3
PSC Remainder Assessment		10,368	10,443	4
Other (specify): NONE			0	5
Total tax expense		<u>260,951</u>	<u>250,310</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 (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211100				3
County tax rate	mills		4.754606				4
Local tax rate	mills		8.901595				5
School tax rate	mills		8.135853				6
Voc. school tax rate	mills		1.148907				7
Other tax rate - Local	mills		0.102083				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.254144				10
Less: state credit	mills		0.988690				11
Net tax rate	mills		22.265454				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.901595				14
Combined School Tax Rate	mills		9.284760				15
Other Tax Rate - Local	mills		0.102083				16
Total Local & School Tax	mills		18.288438				17
Total Tax Rate	mills		23.254144				18
Ratio of Local and School Tax to Total	dec.		0.786459				19
Total tax net of state credit	mills		22.265454				20
Net Local and School Tax Rate	mills		17.510874				21
Utility Plant, Jan. 1	\$	11,977,483	11,977,483				22
Materials & Supplies	\$	178,480	178,480				23
Subtotal	\$	12,155,963	12,155,963				24
Less: Plant Outside Limits	\$	673,560	673,560				25
Taxable Assets	\$	11,482,403	11,482,403				26
Assessment Ratio	dec.		0.951567				27
Assessed Value	\$	10,926,276	10,926,276				28
Net Local & School Rate	mills		17.510874				29
Tax Equiv. Computed for Current Year	\$	191,329	191,329				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	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)	1,185,559	15,500	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,286,010	13,222	38
Overhead Conductors and Devices (365)	1,515,401	11,403	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,086,181	177,189	41
Line Transformers (368)	1,828,862	87,606	42
Services (369)	921,704	51,194	43
Meters (370)	575,501	50,876	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	683,151	47,482	47
Total Distribution Plant	9,084,036	454,472	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	600,228		49
Office Furniture and Equipment (391)	38,687	993	50
Computer Equipment (391.1)	137,330	22,030	51
Transportation Equipment (392)	424,403		52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	27,087		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			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)			1,201,059 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,267		1,291,965 38
Overhead Conductors and Devices (365)	7,230		1,519,574 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	23,560		1,239,810 41
Line Transformers (368)	25,260		1,891,208 42
Services (369)	22,388		950,510 43
Meters (370)	3,188		623,189 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	14,876		715,757 47
Total Distribution Plant	103,769	0	9,434,739
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			600,228 49
Office Furniture and Equipment (391)			39,680 50
Computer Equipment (391.1)	17,979		141,381 51
Transportation Equipment (392)			424,403 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)			27,087 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	43,280		55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	13,820		57
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,293,629	23,023	
Total utility plant in service directly assignable	10,377,665	477,495	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	10,377,665	477,495	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			43,280 55
Power Operated Equipment (396)			2,950 56
Communication Equipment (397)			13,820 57
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	17,979	0	1,298,673
Total utility plant in service directly assignable	121,748	0	10,733,412
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	121,748	0	10,733,412

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	176,669	1,260	38
Overhead Conductors and Devices (365)	193,467	403	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	171,538	38,541	41
Line Transformers (368)	0		42
Services (369)	137,666	4,485	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	679,340	44,689	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,086		176,843 38
Overhead Conductors and Devices (365)	1,084		192,786 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	3,521		206,558 41
Line Transformers (368)			0 42
Services (369)	3,345		138,806 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	9,036	0	714,993
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	679,340	44,689
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	679,340	44,689

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>9,036</u>	<u>0</u>	<u>714,993</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u><u>9,036</u></u>	<u><u>0</u></u>	<u><u>714,993</u></u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
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.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					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
--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
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)	866,806	3.33%	39,738	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	530,770	4.07%	52,461	30
Overhead Conductors and Devices (365)	427,596	3.03%	45,980	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	222,147	3.33%	38,727	33
Line Transformers (368)	431,866	2.88%	53,568	34
Services (369)	602,817	4.20%	39,317	35
Meters (370)	109,088	3.33%	19,959	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)	227,637	4.20%	29,377	39
Total Distribution Plant	3,418,727		319,127	
GENERAL PLANT				
Structures and Improvements (390)	271,216	2.78%	16,687	40
Office Furniture and Equipment (391)	10,733	5.88%	2,303	41
Computer Equipment (391.1)	132,777	14.29%	19,914	42
Transportation Equipment (392)	239,676	10.32%	47,712	43
Stores Equipment (393)	1,068	4.00%	70	44
Tools, Shop and Garage Equipment (394)	27,086	9.09%		45
Laboratory Equipment (395)	18,912	5.56%	2,407	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	9,000	6.67%	921	48
Miscellaneous Equipment (398)	1,075	10.00%	23	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	714,493		90,037	
Total accum. prov. directly assignable	4,133,220		409,164	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					906,544	28
363					0	29
364	7,267	2,579	1,690	(66,017)	509,058	30
365	7,230	4,953	1,450	(58,043)	404,800	31
366					0	32
367	23,560	4,752		(29,125)	203,437	33
368	25,260		1,197		461,371	34
369	22,388	4,856		(77,668)	537,222	35
370	3,188		25		125,884	36
371					0	37
372					0	38
373	14,876	1,308			240,830	39
	103,769	18,448	4,362	(230,853)	3,389,146	
390					287,903	40
391					13,036	41
391.1	17,979				134,712	42
392					287,388	43
393					1,138	44
394					27,086	45
395					21,319	46
396					2,950	47
397					9,921	48
398					1,098	49
399					0	50
	17,979	0	0	0	786,551	
	121,748	18,448	4,362	(230,853)	4,175,697	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>4,133,220</u></u>		<u><u>409,164</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	121,748	18,448	4,362	(230,853)	4,175,697

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	66,461	4.07%	7,194	30
Overhead Conductors and Devices (365)	57,448	3.03%	5,851	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	29,455	3.33%	6,297	33
Line Transformers (368)	0			34
Services (369)	79,595	4.20%	5,805	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0	4.20%		39
Total Distribution Plant	232,959		25,147	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	232,959		25,147	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	1,086				72,569 30
365	1,084				62,215 31
366					0 32
367	3,521				32,231 33
368					0 34
369	3,345				82,055 35
370					0 36
371					0 37
372					0 38
373					0 39
	9,036	0	0	0	249,070
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	9,036	0	0	0	249,070

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>232,959</u></u>		<u><u>25,147</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	9,036	0	0	0	249,070

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)						0	1
7.2/12.5 kV (12kV)	123	1	1	45		168	2
14.4/24.9 kV (25kV)						0	3
Other:							
NONE						0	4
Underground Lines							
2.4/4.16 kV (4kV)						0	5
7.2/12.5 kV (12kV)		2	1	44		45	6
14.4/24.9 kV (25kV)						0	7
Other:							
NONE						0	8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)						0	9
7.2/12.5 kV (12kV)				21		21	10
14.4/24.9 kV (25kV)						0	11
Other:							
NONE						0	12
Underground Lines							
2.4/4.16 kV (4kV)						0	13
7.2/12.5 kV (12kV)				2		2	14
14.4/24.9 kV (25kV)						0	15
Other:							
NONE						0	16
Transmission System							
Pole Lines							
34.5 kV						0	17
69 kV						0	18
115 kV						0	19
138 kV						0	20
Other:							
NONE						0	21
Underground Lines							
34.5 kV						0	22
69 kV						0	23
115 kV						0	24
138 kV						0	25
Other:							
NONE						0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	7	3
Total	7	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	444	8
Total	445	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	445	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	29,255	Thursday	01/22/2004	09:30	15,347	1
February	02	28,054	Wednesday	02/04/2004	09:45	13,851	2
March	03	26,698	Thursday	03/11/2004	09:30	14,311	3
April	04	25,030	Monday	04/26/2004	13:30	14,102	4
May	05	26,438	Wednesday	05/12/2004	13:15	11,973	5
June	06	30,447	Tuesday	06/08/2004	13:15	13,542	6
July	07	32,478	Tuesday	07/20/2004	13:45	14,527	7
August	08	29,393	Monday	08/02/2004	14:45	13,897	8
September	09	29,704	Thursday	09/02/2004	13:45	13,680	9
October	10	25,384	Thursday	10/07/2004	13:30	13,420	10
November	11	26,663	Tuesday	11/30/2004	09:15	13,393	11
December	12	28,581	Tuesday	12/14/2004	09:00	15,168	12
Total		338,125				167,211	

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	XCEL ENERGY

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	167,211	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	167,211	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	161,541	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	161,541	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	5,670	25
Total Energy Losses	5,670	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.3909%	27
Total Disposition of Energy	167,211	28

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)
Residential Sales				
SECURITY LIGHTS	MS-1	39	31	1
RESIDENTIAL ELECTRIC	RG-1	4,273	39,720	2
RESIDENTIAL TIME OF USE	RG-2	16	329	3
Total Sales for Residential Sales		4,328	40,080	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	110	29,834	4
LARGE POWER SERVICE	CP-2	25	49,478	5
INDUSTRIAL POWER SERVICE	CP-3	4	21,132	6
GENERAL SERVICE	GS-1	728	19,281	7
GENERAL SERVICE TIME OF USE	GS-2	4	75	8
SECURITY LIGHTS/ATHELETIC LIGHTING	MS-1	92	192	9
Total Sales for Commercial & Industrial		963	119,992	
Public Street & Highway Lighting				
GENERAL SERVICE	GS-1	9	166	10
STREET LIGHTING SERVICE	MS-1	14	1,303	11
Total Sales for Public Street & Highway Lighting		23	1,469	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,314	161,541	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,906	177	3,083	1
		2,213,528	234,639	2,448,167	2
		15,640	1,765	17,405	3
0	0	2,232,074	236,581	2,468,655	
841		1,343,511	183,555	1,527,066	4
10,010	11,634	2,048,189	307,549	2,355,738	5
6,000	6,487	955,766	135,014	1,090,780	6
		1,100,074	117,882	1,217,956	7
		3,895	423	4,318	8
		12,243	1,199	13,442	9
16,851	18,121	5,463,678	745,622	6,209,300	
		9,576	1,002	10,578	10
		117,122	7,481	124,603	11
0	0	126,698	8,483	135,181	
				0	12
0	0	0	0	0	
16,851	18,121	7,822,450	990,686	8,813,136	

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	XCEL ENERGY				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	338,125				6
Average load factor	67.7430%				7
Total Cost of Purchased Power	7,021,354				8
Average cost per kWh	0.0420				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,378	8,969			12
February	5,852	7,999			13
March	6,473	7,838			14
April	5,934	8,168			15
May	5,204	6,769			16
June	6,318	7,224			17
July	6,461	8,066			18
August	6,323	7,574			19
September	6,175	7,505			20
October	5,840	7,580			21
November	5,871	7,522			22
December	6,756	8,412			23
Total kWh (000)	73,585	93,626			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)	
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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	0	0	0			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,190	1,303	98,552	1
Acquired during year	377	62	1,725	2
Total	5,567	1,365	100,277	3
Retired during year	23	18	1,735	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,544	1,347	98,542	6
Number end of year accounted for as follows:				7
In customers' use	5,218	1,178	84,396	8
In utility's use	9	1	150	9
				10
Locked meters on customers' premises				11
In stock	317	168	13,996	12
Total end of year	5,544	1,347	98,542	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	1,500	4	1	1
Mercury Vapor	175	402	343,424	2
Sodium Vapor	150	547	403,374	3
Sodium Vapor	250	355	489,367	4
Total		1,308	1,236,166	
Ornamental				
Sodium Vapor	100	51	17,338	5
Sodium Vapor	150	12	9,024	6
Sodium Vapor	210	36	40,392	7
Total		99	66,754	
Other				
NONE		0		8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Operation and Supervision (4580): This account increased by over \$15,000. Some of the labor in this account gets directed to installations as general overhead. The prior year had around \$9,000 more directed into workorders than this year. This resulted in more expense in this account than in prior year. Also there were 28 pay periods in 2004 compared to the usual 26.

Overhead Line Expense (4583): This account increased by nearly \$60,000. As in the previous entry less labor was directed to workorders this year resulting in over \$17,000 more in 2004 expense. Also because of a timing difference in vacations the expense for vacation accrual increased by over \$7,000 in 2004. As in the previous entry there were 28 payrolls instead of 26 resulting in approx. \$10,000 more in expense in 2004. New contracts were also signed in 2004 with an adjustment to market rate for journey linemen resulting in near \$25,000 in additional wage. Also one lineman was promoted to foreman with increased wage of approx. \$8,500 and OT of \$5,000 for training in new job.

Meter Expenses (4586): This account increased by over \$14,000 in 2004. Some of the line crew changed duties and new personnel were trained in metering. There was much of the year that two people were working in this area instead of one because the new person was learning the job.

Misc Distribution Expense (4588): This account decreased by over \$20,000. In prior year RLU was taking a system inventory and updated all maps. The 2003 expense for this project was over \$23,000. This project was complete in 2003 therefore the expense was not necessary in 2004.

Outside Services Employed (4923): This account increased by almost \$20,000 in 2004. This was due to attorney fees totaling over \$21,000 regarding territorial disputes with the local electric co-op.

Employee Pension & Benefits (4926): This account increased by over \$100,000 in 2004. Rice Lake Utilities paid off its unfunded liability in the amount of \$94,423 which resulted in this increase in 2004. This was a one time pay off.

Maintenance of General plant (5932): In prior year the parking lot was repaved costing RLU over \$36,000. There was not any maintenance in 2004.

Advertising Expense (913): Credit balance represents amortization of deferred credit as authorized by the Public Service Commission on February 14, 2000.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate is for special district 8030 lake rehabilitation.

ELECTRIC OPERATING SECTION FOOTNOTES

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

General footnotes

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

(367) underground conductors and devices: \$215,730 was spent on underground conductors. Of this over \$38,000 was for primary extensions which were contributed by developers and is reorded in the contributed plant account. The breakdown is as follows:

underground triplex wire	481'	\$3,061
15KV primary	21,830'	\$128,266
15 kv primary #2-750	7,950	\$53,660
transformer pads	27	\$3,736
secondary pedistals	7	\$1,844
primary three phase pedistals	8	\$25,163

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

362 Station equipment: The substation used by Rice Lake Utilities is owned by Xcel energies. A new sub staion which will be owned by Rice Lake Utilities is now under construction. The dollars in station equipment represents the switch equipment and regulators.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

General footnotes

If Adjustments for any account are nonzero, please explain.

(364) Accumulated Depreciation Poles, Towers and Fixtures: (\$66,017) The adjustment in column f represents the PSC requested transfer of accumulated depreciation pertaining to contributed property to a deferred credit account which will be amortized over 20 years.

(365) Accumulated Depreciation Overhead conductors and Devices: (\$58,043) The adjustment in column f represents the PSC requested transfer of accumulated depreciation pertaining to contributed property to a deferred credit account which will be amortized over 20 years.

(367) Accumulated Depreciation Underground conductors and Devices: (\$29,125) The adjustment in column f represents the PSC requested transfer of accumulated depreciation pertaining to contributed property to a deferred credit account which will be amortized over 20 years.

(369) Accumulated Depreciation Services: (\$77,668) The adjustment in column f represents the PSC requested transfer of accumulated depreciation pertaining to contributed property to a deferred credit account which will be amortized over 20 years.

ELECTRIC OPERATING SECTION FOOTNOTES

Purchased Power Statistics (Page E-20)

General footnotes

The sustation used by Rice Lake Utilities is owned by Xcel Energy.

Substation Equipment (Page E-27)

General footnotes

The sub station used by Rice lake Utilities in 2004 is owned by Xcel Energies.
