



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, 2005

**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

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

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 MOULLETTE

Title: COMMISSION PRESIDENT

Office Address:

P.O. BOX 149
RICE LAKE, WI 54868

Telephone: (715) 24 - 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 12/31/2005

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 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 SERVICE
P.O. BOX 75090
CHARLOTTE, NC 28275

Contact Person: JEFF VINCENT

Title:

Telephone: (215) 784 - 4200

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2005

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

Provides tree trimming services.

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: 1/1/2005 6/30/2006

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

Engineering services for sub station project through completion of project.

IDENTIFICATION AND OWNERSHIP

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

Contact Person: KEN SECRAW

Title:

Telephone: (715) 831 - 2260

Fax Number: (715) 831 - 226

E-mail Address:

Contract/Agreement beginning-ending dates: 3/1/2005 2/28/2006

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

Provides locating and marking of underground utility facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,577,436	9,902,200	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,140,502	8,517,875	2
Depreciation Expense (403)	489,870	442,235	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	385,816	388,881	5
Total Operating Expenses	11,016,188	9,348,991	
Net Operating Income	561,248	553,209	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	561,248	553,209	
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)	91,757	51,056	10
Miscellaneous Nonoperating Income (421)	431,979	336,175	11
Total Other Income	523,736	387,231	
Total Income	1,084,984	940,440	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,356)	(34,356)	12
Other Income Deductions (426)	88,805	82,519	13
Total Miscellaneous Income Deductions	54,449	48,163	
Income Before Interest Charges	1,030,535	892,277	
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)	32	64	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	32	64	
Net Income	1,030,503	892,213	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,268,092	14,375,879	20
Balance Transferred from Income (433)	1,030,503	892,213	21
Miscellaneous Credits to Surplus (434)	642	0	22
Miscellaneous Debits to Surplus--Debit (435)	60,000	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)	16,239,237	15,268,092	

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	11,577,436		11,577,436	1
Total (Acct. 400):	11,577,436	0	11,577,436	
Operation and Maintenance Expense (401-402):				
Derived	10,140,502		10,140,502	2
Total (Acct. 401-402):	10,140,502	0	10,140,502	
Depreciation Expense (403):				
Derived	489,870		489,870	3
Total (Acct. 403):	489,870	0	489,870	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	385,816		385,816	5
Total (Acct. 408):	385,816	0	385,816	
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:	561,248	0	561,248	
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):				
ELECTRIC	33,974	0	33,974	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):			
WATER	57,783	0	57,783 12
Total (Acct. 419):	91,757	0	91,757
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	402,595	402,595 13
Contributed Plant - Electric	[REDACTED]	29,384	29,384 14
NONE	0	0	0 15
Total (Acct. 421):	0	431,979	431,979
TOTAL OTHER INCOME:	91,757	431,979	523,736

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(34,356)	[REDACTED]	(34,356) 16
NONE	0	0	0 17
Total (Acct. 425):	(34,356)	0	(34,356)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	62,466	62,466 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	25,978	25,978 19
ELECTRIC	361		361 20
Total (Acct. 426):	361	88,444	88,805
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(33,995)	88,444	54,449

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 21
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 22
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 24
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	32		32 25
Total (Acct. 431):	32	0	32
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	32	0	32
NET INCOME:	686,968	343,535	1,030,503
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	11,797,381	3,470,711	15,268,092 27
Total (Acct. 216):	11,797,381	3,470,711	15,268,092
Balance Transferred from Income (433):			
Derived	686,968	343,535	1,030,503 28
Total (Acct. 433):	686,968	343,535	1,030,503
Miscellaneous Credits to Surplus (434):			
WATER GAIN ON SALE	642	0	642 29
Total (Acct. 434):	642	0	642
Miscellaneous Debits to Surplus--Debit (435):			
ELECTRIC CASH TRANSFER TO CITY OF RICE LAKE	60,000	0	60,000 30
Total (Acct. 435)--Debit:	60,000	0	60,000
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	12,424,991	3,814,246	16,239,237

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	998,154	10,579,282	0	0	11,577,436	1
Less: interdepartmental sales	461	64,403	0	0	64,864	2
Less: interdepartmental rents	0	38,840		0	38,840	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	617	2,079			2,696	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	997,076	10,473,960	0	0	11,471,036	

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	198,118		198,118	1
Electric operating expenses	367,657		367,657	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	2,858		2,858	7
Water utility plant accounts	6,175		6,175	8
Electric utility plant accounts	143,048		143,048	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,093		1,093	13
Accum. prov. for depreciation of electric plant	17,594		17,594	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	736,543	0	736,543	

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	5	1
Electric	8	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,933,700	20,454,591	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,516,860	6,273,071	2
Net Utility Plant	15,416,840	14,181,520	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,416,840	14,181,520	
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)	1,687,345	1,300,369	9
Total Other Property and Investments	1,687,930	1,300,954	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,191,297	1,257,070	10
Special Deposits (132-134)	4,851	4,190	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	953,196	808,448	15
Other Accounts Receivable (143)	82,171	483,207	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	9,645	9,042	17
Receivables from Municipality (145)	18,086	16,798	18
Materials and Supplies (151-163)	244,740	315,987	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	2,485,296	2,877,258	
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	19,590,066	18,359,732	

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)	886,842	867,332	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,239,237	15,268,092	28
Total Proprietary Capital	17,126,079	16,135,424	
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)	967,622	870,687	33
Payables to Municipality (233)	305,659	90,944	34
Customer Deposits (235)	4,851	4,190	35
Taxes Accrued (236)	321,214	321,273	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	27,869	44,484	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,627,215	1,331,578	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	836,772	892,730	44
Total Deferred Credits	836,772	892,730	
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	19,590,066	18,359,732	

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	7,321,192	0	0	13,133,399	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)	4,463,172	0	0	12,810,178	2
Utility Plant in Service - Contributed Plant (101.2)	3,882,329	0	0	726,450	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				9
Total Utility Plant	8,346,716	0	0	13,586,984	
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)	1,391,948	0	0	4,279,353	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	593,930	0	0	251,629	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	1,985,878	0	0	4,530,982	
Net Utility Plant	6,360,838	0	0	9,056,002	

**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)	1,316,840	4,175,697			5,492,537	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	86,869	403,001			489,870	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,898				13,898	6
Accruals charged other						7
accounts (specify):						8
transportation	5,052	46,149			51,201	9
Salvage	849	167,160			168,009	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	106,668	616,310	0	0	722,978	16
Debits during year						17
Book cost of plant retired	22,670	455,848			478,518	18
Cost of removal	8,890	56,807			65,697	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	31,560	512,655	0	0	544,215	25
Balance end of year (111.1)	1,391,948	4,279,352	0	0	5,671,300	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)	531,464	249,070			780,534	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	62,466	25,978			88,444	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	62,466	25,978	0	0	88,444	16
Debits during year						17
Book cost of plant retired	0	17,610			17,610	18
Cost of removal	0	5,809			5,809	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	23,419	0	0	23,419	25
Balance end of year (111.1)	593,930	251,629	0	0	845,559	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	9,042	1
Additions:		
Provision for uncollectibles during year	3,300	2
Collection of accounts previously written off: Utility Customers	96	3
Collection of accounts previously written off: Others		4
Total Additions	3,396	
Deductions:		
Accounts written off during the year: Utility Customers	2,714	5
Accounts written off during the year: Others	79	6
Total accounts written off	2,793	
Balance end of year	9,645	

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)			206,064		206,064	279,877	3
Total Electric Utility					206,064	279,877	

Account	Total End of Year	Amount Prior Year	
Electric utility total	206,064	279,877	1
Water utility (154)	38,676	36,110	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	244,740	315,987	

**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	867,332	1
Changes during year (explain):		
STREET LIGHTING	18,340	2
SERVICE	522	3
URD	648	4
Balance end of year	<u>886,842</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	321,273	1
Accruals:		
Charged water department expense	128,214	2
Charged electric department expense	257,887	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	386,101	
Taxes paid during year:		
County, state and local taxes	316,090	6
Social Security taxes	51,306	7
PSC Remainder Assessment	8,647	8
Other (explain):		
Gross Revenue and License Fee	10,117	9
Total payments and other debits	386,160	
Balance end of year	321,214	

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	32	32	0	4
Subtotal	0	32	32	0	
Total	0	32	32	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):		
ELECTRIC	123,730	4
WATER	1,221,683	5
Total (Acct. 126):	1,345,413	
Other Special Funds (128):		
ELECTRIC	341,932	6
Total (Acct. 128):	341,932	
Interest Special Deposits (132):		
ELECTRIC	4,851	7
Total (Acct. 132):	4,851	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,745	10
Electric	876,451	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	953,196	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
ELECTRIC CHARGES(EXTENSIONS \$35,294, DAMAGES \$6,534,OTHER \$22,782)	64,610	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 CHARGES (SERVICE W/O'S \$13,808, OTHER \$3,753)	17,561	17
Total (Acct. 143):	82,171	
Receivables from Municipality (145):		
ELECTRIC (TAX ROLL \$15,360 & SALES TAX \$237)	15,597	18
WATER -TAX ROLL	2,489	19
Total (Acct. 145):	18,086	
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 WALMART PROJECT	305,659	26
Total (Acct. 233):	305,659	
Other Deferred Credits (253):		
Regulatory Liability	618,402	27
ELECTRIC PENSION AND BENEFIT RESERVE	92,992	28
ELECTRIC ENERGY CONSERVATION	57,217	29
ELECTRIC PUBLIC BENEFITS	8,972	30
WATER PENSION AND BENEFIT RESERVE	59,189	31
Total (Acct. 253):	836,772	

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)	4,151,911	11,771,795	0	0	15,923,706	1
Materials and Supplies	37,393	242,970	0	0	280,363	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,354,394	4,227,524	0	0	5,581,918	4
Customer Advances for Construction					0	5
Regulatory Liability	422,041	213,538	0	0	635,579	6
NONE					0	7
Average Net Rate Base	2,412,869	7,573,703	0	0	9,986,572	
Net Operating Income	204,744	356,504	0	0	561,248	8
Net Operating Income as a percent of						
Average Net Rate Base	8.49%	4.71%	N/A	N/A	5.62%	

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	433,448	219,310	0	0	652,758	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,813	11,543	0	0	34,356	3
Other (specify):						
NONE					0	4
Balance End of Year	410,635	207,767	0	0	618,402	

FINANCIAL SECTION FOOTNOTES

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.

Interst accrued for customer deposits (231)reflects interest that was paid to the customer during the year which is no longer payable. Amount reflectd 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: Electric utility includes \$35,294 for primary extensions, \$6,534 for damages \$18,340 for lighting and \$4,442 for other. Water accounts recievable includes \$13,808 for service workorders and \$3,753 for other.

145 Receivables from municipal includes Electric tax roll of \$15,360 and sales tax collection of \$237 and tax roll due to water utility for \$2,489.

233 payable to municipal is for the water utility's portion of due for the extension to the Decker - Walmart area including booster station.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	970,820	915,770	1
Total Sales of Water	970,820	915,770	
Other Operating Revenues			
Forfeited Discounts (470)	2,042	1,779	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	19,987	18,355	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,305	5,632	6
Total Other Operating Revenues	27,334	25,766	
Total Operating Revenues	998,154	941,536	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,918	1,899	7
Pumping Expenses (620-633)	61,587	50,563	8
Water Treatment Expenses (640-652)	21,771	20,875	9
Transmission and Distribution Expenses (660-678)	252,582	254,951	10
Customer Accounts Expenses (901-905)	84,863	85,097	11
Sales Expenses (910)	417	0	12
Administrative and General Expenses (920-932)	155,474	187,774	13
Total Operation and Maintenance Expenses	578,612	601,159	
Other Operating Expenses			
Depreciation Expense (403)	86,869	80,782	14
Amortization Expense (404-407)		0	15
Taxes (408)	127,929	127,930	16
Total Other Operating Expenses	214,798	208,712	
Total Operating Expenses	793,410	809,871	
NET OPERATING INCOME	204,744	131,665	

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	3	42	109	1
Commercial	15	1,386	2,657	2
Industrial	1	1	41	3
Total Unmetered Sales to General Customers (460)	19	1,429	2,807	
Metered Sales to General Customers (461)				
Residential	3,113	152,641	377,597	4
Commercial	435	101,972	101,280	5
Industrial	117	129,265	110,079	6
Total Metered Sales to General Customers (461)	3,665	383,878	588,956	
Private Fire Protection Service (462)	36		16,574	7
Public Fire Protection Service (463)	3,660		335,593	8
Other Sales to Public Authorities (464)	42	23,574	26,429	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	125	461	12
Total Sales of Water	7,424	409,006	970,820	

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)	335,593	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)	335,593	
Forfeited Discounts (470):		
Customer late payment charges	2,042	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,042	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT ON TOWERS	19,862	8
RENT ON EQUIPMENT	125	9
Total Rents from Water Property (472)	19,987	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,305	11
Other (specify): NONE		12
Total Other Water Revenues (474)	5,305	

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)	1,502	1,856	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	43		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)	416	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	1,918	1,899	
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)	54,375	43,501	17
Pumping Labor and Expenses (624)	7,212	7,062	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	61,587	50,563	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	21,771	20,823	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	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	21,771	20,875	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	37,724	38,985	34
Storage Facilities Expenses (661)	525	593	35
Transmission and Distribution Lines Expenses (662)	128,110	122,497	36
Meter Expenses (663)	16,778	14,571	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)	5,645	2,980	43
Maintenance of Transmission and Distribution Mains (673)	19,247	11,547	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	24,378	56,410	46
Maintenance of Meters (676)	706	335	47
Maintenance of Hydrants (677)	17,843	3,399	48
Maintenance of Miscellaneous Plant (678)	1,626	3,634	49
Total Transmission and Distribution Expenses	252,582	254,951	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	19,898	20,491	50
Meter Reading Labor (902)	13,240	12,936	51
Customer Records and Collection Expenses (903)	51,425	51,370	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	84,863	85,097	
SALES EXPENSES			
Sales Expenses (910)	417	0	55
Total Sales Expenses	417	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,032	4,979	56
Office Supplies and Expenses (921)	14,372	11,504	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	3,000	2,900	59
Property Insurance (924)	2,451	2,297	60
Injuries and Damages (925)	11,665	8,611	61
Employee Pensions and Benefits (926)	74,298	115,942	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,816	2,432	65
Rents (931)	38,840	39,109	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	155,474	187,774	
Total Operation and Maintenance Expenses	578,612	601,159	

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		115,890	115,949	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,183	5,290	2
Net property tax equivalent		110,707	110,659	
Social Security		16,357	16,245	3
PSC Remainder Assessment		865	1,026	4
Other (specify): NONE			0	5
Total tax expense		127,929	127,930	

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		0.207129				3
County tax rate	mills		4.880922				4
Local tax rate	mills		8.992684				5
School tax rate	mills		8.119460				6
Voc. school tax rate	mills		1.139198				7
Other tax rate - Local	mills		0.101763				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.441156				10
Less: state credit	mills		0.995744				11
Net tax rate	mills		22.445412				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.992684				14
Combined School Tax Rate	mills		9.258658				15
Other Tax Rate - Local	mills		0.101763				16
Total Local & School Tax	mills		18.353105				17
Total Tax Rate	mills		23.441156				18
Ratio of Local and School Tax to Total	dec.		0.782944				19
Total tax net of state credit	mills		22.445412				20
Net Local and School Tax Rate	mills		17.573494				21
Utility Plant, Jan. 1	\$	7,321,192	7,321,192				22
Materials & Supplies	\$	36,110	36,110				23
Subtotal	\$	7,357,302	7,357,302				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	7,282,533	7,282,533				26
Assessment Ratio	dec.		0.905539				27
Assessed Value	\$	6,594,618	6,594,618				28
Net Local & School Rate	mills		17.573494				29
Tax Equiv. Computed for Current Year	\$	115,890	115,890				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)	\$	115,890					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	157,903	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,483	17,815	20
Total Pumping Plant	288,009	175,718	
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)	4,000		316,328	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			40,298	20
Total Pumping Plant	4,000	0	459,727	
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	37,412	25
Distribution Reservoirs and Standpipes (342)	201,649		26
Transmission and Distribution Mains (343)	1,685,194	389,393	27
Fire Mains (344)	2,787		28
Services (345)	324,297	10,104	29
Meters (346)	503,594	8,424	30
Hydrants (348)	327,758	8,668	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,071,609	454,001	
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	16,075	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	16,075	
Total utility plant in service directly assignable	3,840,651	645,794	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,840,651	645,794	

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)			40,577 25
Distribution Reservoirs and Standpipes (342)			201,649 26
Transmission and Distribution Mains (343)			2,074,587 27
Fire Mains (344)			2,787 28
Services (345)	229		334,172 29
Meters (346)	4,279	(603)	507,136 30
Hydrants (348)			336,426 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,508	(603)	3,520,499
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)	14,162		54,567 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	14,162	0	271,137
Total utility plant in service directly assignable	22,670	(603)	4,463,172
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	22,670	(603)	4,463,172

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	122,924	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0	17,815	20
Total Pumping Plant	0	140,739	
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)			122,924 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			17,815 20
Total Pumping Plant	0	0	140,739
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	37,412	25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,555,794	168,421	27
Fire Mains (344)	0		28
Services (345)	477,375	48,912	29
Meters (346)	0		30
Hydrants (348)	446,157	7,519	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,479,326	262,264	
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	3,479,326	403,003	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,479,326	403,003	

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)			37,412 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,724,215 27
Fire Mains (344)			0 28
Services (345)			526,287 29
Meters (346)			0 30
Hydrants (348)			453,676 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,741,590
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	0	0	3,882,329
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,882,329

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)	87,361	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	87,361		4,523	
PUMPING PLANT				
Structures and Improvements (321)	75,950	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)	61,505	4.40%	10,533	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	12,209	4.40%	1,381	15
Total Pumping Plant	149,664		15,213	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	22,164	6.00%	2,554	17
Total Water Treatment Plant	22,164		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	580	3.20%	700	18
Distribution Reservoirs and Standpipes (342)	104,299	1.90%	3,831	19
Transmission and Distribution Mains (343)	263,553	1.30%	24,439	20
Fire Mains (344)	438	1.00%	28	21
Services (345)	103,170	2.90%	9,548	22
Meters (346)	270,172	5.50%	27,795	23
Hydrants (348)	71,084	2.20%	7,306	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					91,884	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	91,884	
321					79,249	8
322					0	9
323					0	10
324					0	11
325	4,000				68,038	12
326					0	13
327					0	14
328					13,590	15
	4,000	0	0	0	160,877	
331					0	16
332					24,718	17
	0	0	0	0	24,718	
341					1,280	18
342					108,130	19
343					287,992	20
344					466	21
345	229	8,890			103,599	22
346	4,279		141		293,829	23
348					78,390	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	813,296		73,647	
GENERAL PLANT				
Structures and Improvements (390)	11,863	2.90%	469	26
Office Furniture and Equipment (391)	9,457	5.80%	792	27
Computer Equipment (391.1)	4,476	26.70%		28
Transportation Equipment (392)	40,576	14.25%	5,051	29
Stores Equipment (393)	1,945	5.80%	125	30
Tools, Shop and Garage Equipment (394)	19,629	5.80%	112	31
Laboratory Equipment (395)	2,266	5.80%	110	32
Power Operated Equipment (396)	43,058	7.50%	3,063	33
Communication Equipment (397)	109,137	15.00%		34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,948	5.80%	160	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	244,355		9,882	
Total accum. prov. directly assignable	1,316,840		105,819	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,316,840		105,819	

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
	4,508	8,890	141	0	873,686
390					12,332 26
391					10,249 27
391.1					4,476 28
392	14,162		708		32,173 29
393					2,070 30
394					19,741 31
395					2,376 32
396					46,121 33
397					109,137 34
397.1					0 35
398					2,108 36
399					0 37
	14,162	0	708	0	240,783
	22,670	8,890	849	0	1,391,948
					0 38
	22,670	8,890	849	0	1,391,948

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	4.40%	2,704	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	4.40%	392	15
Total Pumping Plant	0		3,096	
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	3.20%	599	18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	321,832	1.30%	34,320	20
Fire Mains (344)	0	1.00%		21
Services (345)	129,179	2.90%	14,553	22
Meters (346)	0	5.50%		23
Hydrants (348)	80,453	2.20%	9,898	24

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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					2,704 12
326					0 13
327					0 14
328					392 15
	0	0	0	0	3,096
331					0 16
332					0 17
	0	0	0	0	0
341					599 18
342					0 19
343					356,152 20
344					0 21
345					143,732 22
346					0 23
348					90,351 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	531,464		59,370
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	531,464		62,466
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	531,464		62,466

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	590,834
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
	0	0	0	0	593,930
					0 38
	0	0	0	0	593,930

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			54,373	54,373	1
February			49,809	49,809	2
March			53,284	53,284	3
April			47,412	47,412	4
May			50,360	50,360	5
June			52,489	52,489	6
July			60,913	60,913	7
August			54,777	54,777	8
September			53,398	53,398	9
October			48,223	48,223	10
November			45,389	45,389	11
December			51,060	51,060	12
Total annual pumpage	0	0	621,487	621,487	
Less: Water sold				409,006	13
Volume pumped but not sold				212,481	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				12,701	16
Volume related to equipment/system malfunction				119,282	17
Non-utility volume NOT included in water sales				1,855	18
Total volume not sold but accounted for				133,838	19
Volume pumped but unaccounted for				78,643	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,399	24
Date of maximum: 7/22/2005					25
Cause of maximum:					26
Mains and hydrants were being flushed on this day.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,379	27
Date of minimum: 11/23/2005					28
Total KWH used for pumping for the year				819,702	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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	LAYNE/BLS	LAYNE NORTHWEST	5
Year Installed	1926	2005	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	#7 BOOSTER	14
Location	ALLEN STREET	HILLTOP	S. PIONEER	15
Purpose	P	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING	BERKELEY B32PB HS	18
Year Installed	1990	1994	2005	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	900	500	800	21
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR	MARATHON	23
Year Installed	1990	1994	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	20	60	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	0	0	0	34,418	5
M	D	6.000	89,653	0	0	0	89,653	6
P	D	6.000	5,986	0	0	0	5,986	7
M	D	8.000	75,794	294	0	0	76,088	8
P	D	8.000	10,879	495	0	0	11,374	9
M	D	10.000	71,443	73	0	0	71,516	10
P	D	10.000	1,773	0	0	0	1,773	11
M	D	12.000	25,136	6,843	0	0	31,979	12
P	D	12.000	321	1,374	0	0	1,695	13
M	D	16.000	1,255	0	0	0	1,255	14
Total Within Municipality			326,329	9,079	0	0	335,408	
Total Utility			326,329	9,079	0	0	335,408	

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	8	10	0	2,662		1
M	1.000	808	26	0	0	834	77	2
M	1.250	43	1	0	0	44		3
P	1.500	1	0	0	0	1		4
M	1.500	56	0	0	0	56		5
M	2.000	93	2	0	0	95		6
M	4.000	33	0	0	0	33		7
M	6.000	22	6	0	0	28	5	8
M	8.000	10	0	0	0	10		9
Total Utility		3,730	43	10	0	3,763	82	

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	3,414	13	21	0	3,406	295	1
0.750	78	4	4	0	78	18	2
1.000	127	10	9	0	128	27	3
1.500	56	1	1	0	56	14	4
2.000	62	1	0	(1)	62	10	5
3.000	25	2	0	0	27	15	6
4.000	5	0	0	0	5	1	7
6.000	3	0	0	0	3	1	8
8.000	2	0	0	0	2	0	9
Total:	3,772	31	35	(1)	3,767	381	

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	3,058	283	13	5	1	46	3,406	1
0.750	29	32	10	1	0	6	78	2
1.000	23	58	25	9	0	13	128	3
1.500	2	27	19	5	0	3	56	4
2.000	0	17	34	8	1	2	62	5
3.000	0	5	9	6	0	7	27	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:	3,112	425	112	34	7	77	3,767	

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	562	5			567	2
Total Fire Hydrants	562	5	0	0	567	
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:	567
Number of distribution system valves end of year:	964
Number of distribution valves operated during year:	321

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)

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.

623 Fuel for pumping increased by over \$10,000 due to higher fuel prices and KWH used for pumping increased by almost 9% due to more pumping this year.

675 Maintenance of services decreased by over 1/2 half . This was because in 2004 this account doubled due to a significant amount of service breaks. This account in 2005 is actually closer to the normal maintenance amount spent per year.

677 Maintenance of hydrants: This account increased significantly. There were 2 incidents where there was damage to hydrants and they had to be taken out and fixed and then put back in requiring some major street digging. One incident caused major street damage due to water flooding and freezing. Also there were 2 occasions where the hydrant location was relocated causing expense.

926 Employee pension and benefits: This account decreased by over \$41,000. In prior year the unfunded liability of \$48,261 to the state retirement program was paid off and charged to this account.

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 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 Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

343 Transmission and distribution mains: Additions were \$389,393. \$363,183 was for the Decker- Southwest extension and Wal-mart area including mains for the involved with booster station.

332 Water treatment equipment . Rice Lake Utilities does not disinfect using chlorination equipment. RLU does add sodium silicate to the system and fluoride.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

325 Electric Pumping Equipment additions is \$157,296. This represents the pumping equipment for the new booster station added on the south side of town.

If Adjustments for any account are nonzero, please explain.

346 Meters: adjustment for 1 meter which was purchased in 2004 but sent back to company with refund given.

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

332 Water treatment equipment: RLU does not disenfect using chlorine. Water treatment equipment is used for adding fluoride and sodium silicate to the system.

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

General footnotes

343 Contributed transmission and distribution mains: Total increase was \$168,421. \$158,577 was contibuted to mains by developer on the Decker-Southwest extension including amount for mains involved with the new booster station.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

325 Contributed Electric Pumping Equipment: Additions were \$122,924. This portion was contributed to building of booster station which included pumping equipment by Wal-mart.

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.

Financing of water mains: \$389,393 was financed in cash by the Rice Lake Utilities. A good portion of this amount is set up as payment to the municipal and will be paid in 2006. \$168,421 was contributed directly by the developer. The develper paid for 1/2 of the booster station and 100% of cost of mains on their development.

Water Services (Page W-22)

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

Financing of water services: 8 services were replaced and paid for in cash by Rice Lake Utilities and 35 new services were installed and paid for by the developer/customers.

Meters (Page W-23)

Explain all reported adjustments.

1 meter was purchased in 2004 and sent back to vendor with full refund.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

Testing of meters: RLU has been attempting to test all meters at least once every 10 years.

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 meter testing: Yes they are tested every 2 years (except for booster station). There are 2 8" meters. 1 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 fo valves: According to the Water/Wastewater Manager, 1/3 of the valves were operated during 2005. We are aware of the recommendation to operate 1/2 of the valves each year 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)	10,454,379	8,813,136	1
Total Sales of Electricity	10,454,379	8,813,136	
Other Operating Revenues			
Forfeited Discounts (450)	13,001	11,195	2
Miscellaneous Service Revenues (451)	5,086	5,752	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	64,786	64,031	5
Interdepartmental Rents (455)	38,840	39,109	6
Other Electric Revenues (456)	3,190	27,441	7
Total Other Operating Revenues	124,903	147,528	
Total Operating Revenues	10,579,282	8,960,664	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,698,508	7,040,030	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	475,180	478,532	10
Customer Accounts Expenses (901-905)	117,246	122,855	11
Sales Expenses (911-916)	(37,083)	(37,500)	12
Administrative and General Expenses (920-932)	308,039	312,799	13
Total Operation and Maintenance Expenses	9,561,890	7,916,716	
Other Expenses			
Depreciation Expense (403)	403,001	361,453	14
Amortization Expense (404-407)		0	15
Taxes (408)	257,887	260,951	16
Total Other Expenses	660,888	622,404	
Total Operating Expenses	10,222,778	8,539,120	
NET OPERATING INCOME	356,504	421,544	

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	13,001	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	13,001	
Miscellaneous Service Revenues (451):		
PERMITS	236	3
RECONNECT FEES	2,485	4
NSF CHECK FEES	1,692	5
SURGE PROTECTION FEE	673	6
Total Miscellaneous Service Revenues (451)	5,086	
Sales of Water and Water Power (453):		
NONE		7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT ON EQUIPMENT FROM WASTEWATER UTILITY	5,732	8
RENT ON BUILDING FROM WASTEWATER UTILITY	21,816	9
RENT FROM POLE CONTACTS	37,238	10
Total Rent from Electric Property (454)	64,786	
Interdepartmental Rents (455):		
RENT ON EQUIPMENT FROM WATER UTILITY	5,732	11
RENT ON BUILDING FROM WATER UTILITY	33,108	12
Total Interdepartmental Rents (455)	38,840	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	2,190	13
REBATE	1,000	14
Total Other Electric Revenues (456)	3,190	

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)	8,684,322	7,021,354	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	14,186	18,676	36
Total Other Power Supply Expenses	8,698,508	7,040,030	
Total Power Production Expenses	8,698,508	7,040,030	
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)	76,257	79,791	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)	7,668	819	52
Overhead Line Expenses (583)	139,333	141,255	53
Underground Line Expenses (584)	43,197	55,052	54
Street Lighting and Signal System Expenses (585)	7,616	6,663	55
Meter Expenses (586)	16,191	32,499	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	41,572	38,570	58
Rents (589)	545	545	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	435	65	62
Maintenance of Overhead Lines (593)	128,755	108,654	63
Maintenance of Underground Lines (594)	9,987	10,561	64
Maintenance of Line Transformers (595)		85	65
Maintenance of Street Lighting and Signal Systems (596)	3,543	3,960	66
Maintenance of Meters (597)	81	13	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	475,180	478,532	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	21,187	24,683	69
Meter Reading Expenses (902)	12,352	15,980	70
Customer Records and Collection Expenses (903)	80,707	78,192	71
Uncollectible Accounts (904)	3,000	4,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	117,246	122,855	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	417	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	(37,083)	(37,500)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,474	6,309	78
Office Supplies and Expenses (921)	19,381	17,207	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	95,422	27,008	81
Property Insurance (924)	11,244	14,217	82
Injuries and Damages (925)	44,053	34,363	83
Employee Pensions and Benefits (926)	110,628	201,760	84
Regulatory Commission Expenses (928)	1,735	443	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	14,040	11,492	87
Rents (931)		0	88
Maintenance of General Plant (932)	5,062	0	89
Total Administrative and General Expenses	308,039	312,799	
Total Operation and Maintenance Expenses	9,561,890	7,916,716	

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		34,664	34,626	2
Wisconsin Gross Receipts Tax		10,117	10,633	3
PSC Remainder Assessment		7,782	10,368	4
Other (specify): NONE		0	0	5
Total tax expense		<u>257,887</u>	<u>260,951</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							
State tax rate	mills		0.207129				2
County tax rate	mills		4.880922				3
Local tax rate	mills		8.992684				4
School tax rate	mills		8.119460				5
Voc. school tax rate	mills		1.139198				6
Other tax rate - Local	mills		0.101763				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		23.441156				9
Less: state credit	mills		0.995744				10
Net tax rate	mills		22.445412				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.992684				12
Combined School Tax Rate	mills		9.258658				13
Other Tax Rate - Local	mills		0.101763				14
Total Local & School Tax	mills		18.353105				15
Total Tax Rate	mills		23.441156				16
Ratio of Local and School Tax to Total	dec.		0.782944				17
Total tax net of state credit	mills		22.445412				18
Net Local and School Tax Rate	mills		17.573494				19
Utility Plant, Jan. 1	\$	13,133,399	13,133,399				20
Materials & Supplies	\$	279,877	279,877				21
Subtotal	\$	13,413,276	13,413,276				22
Less: Plant Outside Limits	\$	685,560	685,560				23
Taxable Assets	\$	12,727,716	12,727,716				24
Assessment Ratio	dec.		0.905539				25
Assessed Value	\$	11,525,443	11,525,443				26
Net Local & School Rate	mills		17.573494				27
Tax Equiv. Computed for Current Year	\$	202,542	202,542				28
Tax Equivalent per 1994 PSC Report	\$	205,324					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	205,324					31

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--

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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)	1,201,059	1,668,247	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,291,965	46,177	38
Overhead Conductors and Devices (365)	1,519,574	172,970	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,239,810	327,003	41
Line Transformers (368)	1,891,208	42,398	42
Services (369)	950,510	29,486	43
Meters (370)	623,189	90,136	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	715,757	87,972	47
Total Distribution Plant	9,434,739	2,464,389	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	600,228	37,794	49
Office Furniture and Equipment (391)	39,680	2,649	50
Computer Equipment (391.1)	141,381	11,552	51
Transportation Equipment (392)	424,403		52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	27,087	7,008	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)	243,352		2,625,954 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	27,346		1,310,796 38
Overhead Conductors and Devices (365)	67,684		1,624,860 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	37,957		1,528,856 41
Line Transformers (368)			1,933,606 42
Services (369)	15,667		964,329 43
Meters (370)	21,009		692,316 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	25,066		778,663 47
Total Distribution Plant	438,081	0	11,461,047
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			638,022 49
Office Furniture and Equipment (391)	2,472		39,857 50
Computer Equipment (391.1)	7,804		145,129 51
Transportation Equipment (392)			424,403 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)			34,095 54

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	43,280	725	55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	13,820	8,497	57
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,298,673	68,225	
Total utility plant in service directly assignable	10,733,412	2,532,614	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 10,733,412	 2,532,614	

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)			44,005 55
Power Operated Equipment (396)			2,950 56
Communication Equipment (397)	7,491		14,826 57
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	17,767	0	1,349,131
Total utility plant in service directly assignable	455,848	0	12,810,178
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	455,848	0	12,810,178

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--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	176,843	390	38
Overhead Conductors and Devices (365)	192,786	524	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	206,558	16,768	41
Line Transformers (368)	0		42
Services (369)	138,806	11,385	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	714,993	29,067	
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)	3,380		173,853 38
Overhead Conductors and Devices (365)	7,603		185,707 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	4,691		218,635 41
Line Transformers (368)			0 42
Services (369)	1,936		148,255 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	17,610	0	726,450
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	714,993	29,067	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	714,993	29,067	

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>17,610</u>	<u>0</u>	<u>726,450</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>17,610</u>	<u>0</u>	<u>726,450</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)	906,544	3.33%	63,720	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	509,058	4.07%	52,966	30
Overhead Conductors and Devices (365)	404,800	3.03%	47,638	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	203,437	3.33%	46,098	33
Line Transformers (368)	461,371	2.88%	55,077	34
Services (369)	537,222	4.20%	40,212	35
Meters (370)	125,884	3.33%	21,903	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)	240,830	4.20%	31,383	39
Total Distribution Plant	3,389,146		358,997	
GENERAL PLANT				
Structures and Improvements (390)	287,903	2.78%	17,211	40
Office Furniture and Equipment (391)	13,036	5.88%	2,339	41
Computer Equipment (391.1)	134,712	14.29%	18,221	42
Transportation Equipment (392)	287,388	10.32%	46,150	43
Stores Equipment (393)	1,138	4.00%	70	44
Tools, Shop and Garage Equipment (394)	27,086	9.09%	2,781	45
Laboratory Equipment (395)	21,319	5.56%	2,427	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	9,921	6.67%	955	48
Miscellaneous Equipment (398)	1,098	10.00%		49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	786,551		90,154	
Total accum. prov. directly assignable	4,175,697		449,151	

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	243,352		154,279		881,191 28
363					0 29
364	27,346	4,896	53		529,835 30
365	67,684	33,029	10,815		362,540 31
366					0 32
367	37,957	8,411	657		203,824 33
368					516,448 34
369	15,667	3,202			558,565 35
370	21,009		50		126,828 36
371					0 37
372					0 38
373	25,066	7,269	1,306		241,184 39
	438,081	56,807	167,160	0	3,420,415
390					305,114 40
391	2,472				12,903 41
391.1	7,804				145,129 42
392					333,538 43
393					1,208 44
394					29,867 45
395					23,746 46
396					2,950 47
397	7,491				3,385 48
398					1,098 49
399					0 50
	17,767	0	0	0	858,938
	455,848	56,807	167,160	0	4,279,353

**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>4,175,697</u></u>		<u><u>449,151</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
	455,848	56,807	167,160	0	4,279,353

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
	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 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)	72,569	4.07%	7,137	30
Overhead Conductors and Devices (365)	62,215	3.03%	5,734	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	32,231	3.33%	7,079	33
Line Transformers (368)	0			34
Services (369)	82,055	4.20%	6,028	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	249,070		25,978	
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	249,070		25,978	

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362					0 28
363					0 29
364	3,380	605			75,721 30
365	7,603	3,994			56,352 31
366					0 32
367	4,691	814			33,805 33
368					0 34
369	1,936	396			85,751 35
370					0 36
371					0 37
372					0 38
373					0 39
	<u>17,610</u>	<u>5,809</u>	<u>0</u>	<u>0</u>	<u>251,629</u>
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>17,610</u>	<u>5,809</u>	<u>0</u>	<u>0</u>	<u>251,629</u>

**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>249,070</u></u>		<u><u>25,978</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
	17,610	5,809	0	0	251,629

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)	168	23	28		163	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)	45	27	5		67	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		3
Total	0	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	29,886	Monday	01/17/2005	11:15	15,826	1
February	02	28,408	Thursday	02/17/2005	09:30	13,489	2
March	03	27,985	Wednesday	03/02/2005	09:00	14,652	3
April	04	25,600	Monday	04/18/2005	12:30	12,949	4
May	05	26,214	Monday	05/02/2005	09:45	13,171	5
June	06	33,343	Thursday	06/23/2005	14:00	14,540	6
July	07	33,120	Wednesday	07/13/2005	13:45	15,468	7
August	08	33,235	Tuesday	08/02/2005	14:00	15,243	8
September	09	29,707	Monday	09/12/2005	14:00	14,969	9
October	10	28,922	Tuesday	10/04/2005	12:30	13,747	10
November	11	27,922	Wednesday	11/30/2005	17:15	14,076	11
December	12	29,880	Monday	12/19/2005	09:15	17,000	12
Total		354,222				175,130	

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	175,130	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	175,130	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	166,001	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	166,001	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	9,129	27
Total Energy Losses	9,129	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.2127%	29
Total Disposition of Energy	175,130	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	12
Residential Sales				
SECURITY LIGHTS	MS-1	37	23	1
RESIDENTIAL ELECTRIC	RG-1	4,317	41,248	2
RESIDENTAIL TIME OF USE	RG-2	20	404	3
Total Sales for Residential Sales		4,374	41,675	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	116	31,030	4
LARGE POWER SERVICE	CP-2	25	48,196	5
INDUSTIRAL POWER SERVICE	CP-3	5	24,250	6
GENERAL SERVICE	GS-1	739	19,114	7
GENERAL SERVICE TIME OF USE	GS-2	5	94	8
SECURITY LIGHTS /ATHELETIC LIGHTING	MS-1	92	196	9
Total Sales for Commercial & Industrial		982	122,880	
Public Street & Highway Lighting				
GENERAL SERVICE	GS-1	9	163	10
STREET LIGHTING SERVICE	MS-1	2	1,283	11
Total Sales for Public Street & Highway Lighting		11	1,446	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,367	166,001	

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)	
		2,584	398	2,982	1
		2,292,825	594,761	2,887,586	2
		18,178	5,446	23,624	3
0	0	2,313,587	600,605	2,914,192	
7,897		1,403,176	452,442	1,855,618	4
9,132	10,508	1,996,420	709,747	2,706,167	5
5,798	6,521	1,081,327	359,048	1,440,375	6
		1,089,642	280,198	1,369,840	7
		4,913	1,324	6,237	8
		12,584	2,873	15,457	9
22,827	17,029	5,588,062	1,805,632	7,393,694	
		9,430	2,365	11,795	10
		118,049	16,649	134,698	11
0	0	127,479	19,014	146,493	
				0	12
0	0	0	0	0	
22,827	17,029	8,029,128	2,425,251	10,454,379	

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	354,222				6
Average load factor	67.7270%				7
Total Cost of Purchased Power	8,684,322				8
Average cost per kWh	0.0496				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,594	9,232			12
February	5,909	7,580			13
March	6,602	8,050			14
April	5,647	7,302			15
May	5,751	7,420			16
June	6,849	7,691			17
July	6,418	9,050			18
August	7,215	8,028			19
September	6,404	8,565			20
October	5,944	7,803			21
November	6,119	7,957			22
December	6,825	10,175			23
Total kWh (000)	76,277	98,853			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<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				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
None	None	0	0	0				1	
							Total	<u><u>0</u></u>	

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Rice Lake					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	40,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	33,343					7
Dt and Hr of Such Maximum Demand	06/23/2005					8
	14:00					9
Kwh Output	175,130					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	5,544	1,347	98,542	1
Acquired during year	390	17	2,125	2
Total	5,934	1,364	100,667	3
Retired during year	244			4
Sales, transfers or adjustments increase (decrease)		1	10	5
Number end of year	5,690	1,365	100,677	6
Number end of year accounted for as follows:				7
In customers' use	5,227	1,197	87,599	8
In utility's use	9	1	150	9
				10
Locked meters on customers' premises				11
In stock	454	167	12,928	12
Total end of year	5,690	1,365	100,677	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	27,904	1
Mercury Vapor	175	380	323,380	2
Sodium Vapor	150	575	435,850	3
Sodium Vapor	250	326	427,712	4
Total		1,285	1,214,846	
Ornamental				
Sodium Vapor	100	73	35,989	5
Sodium Vapor	150	12	9,096	6
Sodium Vapor	210	36	40,392	7
Total		121	85,477	
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.

(555) Purchased Power: Purchased power increased by over \$1,662,000. The power cost adjustment charged by our energy supplier Xcel increased dramatically. Our PCAC charged to our customers increased by over \$1,434,000. Sales in KWH increased by about 2.7%.

(584) Undergroundline expenses decreased by about \$11,000. During past years there was an unusually large amount of locating being performed because one of the phone companies was in town installing new cable. This process is finally complete and funds paid for locating facilities has dropped.

(926) Employee Pension and Benefits: This account decreased by over \$90,000. In prior year Rice Lake Utilities made a one time payment to the State of Wisconsin for \$94,423 to pay off the unfunded liability.

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

(923) Outside services: This account increased by over \$68,000. This was due to over \$77,000 in attorney's fees regarding the territorial dispute with Barron Electric Co-op.

(593) Maintenance of overhead lines: This account increased significantly during 2005 due to work performed after a large storm hit Rice Lake. Mutual aid was called in costing RLU over \$22,000.

(586) Meter Expense: This account dropped by almost \$16,000. The amount in 2005 is much closer to the normal expense line. In 2004 a new employee was hired who was being trained in the meter area. For much of the year in 2004 two people were working in the area of meters with the training.

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

(362) Station Equipment: There were additions to the station equipment account of \$1,668,247. \$1,641,449 was for the new substation which was completed in 2005. The remainder was for additions to AMR.

(365) Overhead Lines and Conductors: The additions to overhead lines and conductors were \$172,970. The breakdown was as follows:

Wire 39,894 feet	\$137,753
switches (2)	\$5,861
Other OH devices	\$29,356

(367) Underground Lines and Conductors: The additions to the underground lines and conductors was \$327,003. The breakdown was as follows:

Wire 47,642 feet	\$276,302
pedistals & pads	\$50,701

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

(362) Station equipment: \$243,352 was retired from this account. \$239,072 was for the retirement of 7 regulators.
