



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, 2006

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

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

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IDENTIFICATION AND OWNERSHIP

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

When was utility organized? 12/31/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTI MARIE NELSON

Title: OFFICE MANAGER

Office Address:

320 W. COLEMAN ST.
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: kristin@ricelakeutilities.com

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
RICE LAKE, WI 54868

Telephone:

Fax Number:

E-mail Address: www.RiceLakeUtilities.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: THOMAS MOULLETTE
Title: COMMISSION PRESIDENT

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

Telephone: (715) 234 - 2528

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

Fax Number: (715) 234 - 3147

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

Name: DAN THOLE
Title: AUDIT MANAGER

Office Address: LARSEN & ALLEN
502 SECOND TREET
HUDSON, WI 54016

Telephone: (715) 234 - 6156

Fax Number: (715) 234 - 5064

E-mail Address: tandtcpa@chibardun.net

Date of most recent audit report: 3/23/2007

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MR WALLY THOM
Title: WATER/WASTEWATER MANAGER

Office Address:
320 W COLEMAN
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 234 - 7934

E-mail Address: wallyt@ricelakeutilities.net

Name: MR. SCOTT REIMER
Title: GENERAL MANAGER/ELECTRIC MANAGER

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

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: scottr@ricelakeutilities.net

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

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

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

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

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

Date of Ordinance:

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

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

Firm Name: ASPLUNDH TREE TRIMMING 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: 1/1/2006 12/31/2006

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

Provides tree trimming services.

Firm Name: GOLD CROSS ANSWERING SERVICE
P.O. BOX 1245
EAU CLAIRE, WI 54702

Contact Person: TOM GOLDEN

Title:

Telephone: (715) 839 - 9989

Fax Number: (715) 839 - 9985

E-mail Address: tgoldengoldcross@yahoo.com

Contract/Agreement beginning-ending dates: 1/1/2006 12/31/2006

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

Provides after hour answering and dispatch services.

IDENTIFICATION AND OWNERSHIP

Firm Name: PUSH, INC.
222 1/2 N. MAIN
RICE LAKE, WI 54868

Contact Person: ED RURUP
Title:
Telephone: (715) 236 - 7874
Fax Number: (715) 236 - 7874

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2007

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

Provides digging and trenching services.

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

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

E-mail Address:

Contract/Agreement beginning-ending dates: 3/1/2006 2/28/2007

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)	11,620,575	11,577,436	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,112,986	10,140,502	2
Depreciation Expense (403)	503,266	489,870	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	404,597	385,816	5
Total Operating Expenses	11,020,849	11,016,188	
Net Operating Income	599,726	561,248	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	599,726	561,248	
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)	145,017	91,757	10
Miscellaneous Nonoperating Income (421)	79,423	431,979	11
Total Other Income	224,440	523,736	
Total Income	824,166	1,084,984	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,356)	(34,356)	12
Other Income Deductions (426)	98,607	88,805	13
Total Miscellaneous Income Deductions	64,251	54,449	
Income Before Interest Charges	759,915	1,030,535	
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)	166	32	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	166	32	
Net Income	759,749	1,030,503	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,239,237	15,268,092	20
Balance Transferred from Income (433)	759,749	1,030,503	21
Miscellaneous Credits to Surplus (434)	0	642	22
Miscellaneous Debits to Surplus--Debit (435)	0	60,000	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)	16,998,986	16,239,237	

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	11,620,575		11,620,575	1
Total (Acct. 400):	11,620,575	0	11,620,575	
Operation and Maintenance Expense (401-402):				
Derived	10,112,986		10,112,986	2
Total (Acct. 401-402):	10,112,986	0	10,112,986	
Depreciation Expense (403):				
Derived	503,266		503,266	3
Total (Acct. 403):	503,266	0	503,266	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	404,597		404,597	5
Total (Acct. 408):	404,597	0	404,597	
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:	599,726	0	599,726	
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	69,252	0	69,252	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	75,765	0	75,765 12
Total (Acct. 419):	145,017	0	145,017
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	59,713	59,713 13
Contributed Plant - Electric	[REDACTED]	19,710	19,710 14
NONE	0	0	0 15
Total (Acct. 421):	0	79,423	79,423
TOTAL OTHER INCOME:	145,017	79,423	224,440
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]	68,891	68,891 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	26,422	26,422 19
REGULATORY EXPENSE	3,294	0	3,294 20
Total (Acct. 426):	3,294	95,313	98,607
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(31,062)	95,313	64,251
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	166		166 25
Total (Acct. 431):	166	0	166
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	166	0	166
NET INCOME:	775,639	(15,890)	759,749
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	12,424,991	3,814,246	16,239,237 27
Total (Acct. 216):	12,424,991	3,814,246	16,239,237
Balance Transferred from Income (433):			
Derived	775,639	(15,890)	759,749 28
Total (Acct. 433):	775,639	(15,890)	759,749
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
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):	13,200,630	3,798,356	16,998,986

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	1,014,669	10,605,906	0	0	11,620,575	1
Less: interdepartmental sales	436	100,855	0	0	101,291	2
Less: interdepartmental rents	0	37,772		0	37,772	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	(73)	(691)			(764)	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,014,306	10,467,970	0	0	11,482,276	

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	205,280		205,280	1
Electric operating expenses	448,377		448,377	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,101		7,101	8
Electric utility plant accounts	64,154		64,154	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	476		476	13
Accum. prov. for depreciation of electric plant	7,685		7,685	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	733,073	0	733,073	

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	7	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)	21,518,405	21,933,700	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,173,783	6,516,860	2
Net Utility Plant	15,344,622	15,416,840	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,344,622	15,416,840	
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)	1,956,979	1,687,345	9
Total Other Property and Investments	1,957,564	1,687,930	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,244,728	1,191,297	10
Special Deposits (132-134)	6,877	4,851	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	902,887	953,196	15
Other Accounts Receivable (143)	43,455	82,171	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	13,709	9,645	17
Receivables from Municipality (145)	20,061	18,086	18
Materials and Supplies (151-163)	288,734	244,740	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	2,493,633	2,485,296	
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	19,795,819	19,590,066	

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)	895,118	886,842	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,998,986	16,239,237	28
Total Proprietary Capital	17,894,104	17,126,079	
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)	811,111	967,622	33
Payables to Municipality (233)	0	305,659	34
Customer Deposits (235)	6,877	4,851	35
Taxes Accrued (236)	335,788	321,214	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	17,595	27,869	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,171,371	1,627,215	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	730,344	836,772	44
Total Deferred Credits	730,344	836,772	
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	19,795,819	19,590,066	

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	8,346,716	0	0	13,586,984	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)	4,602,524	0	0	12,162,397	2
Utility Plant in Service - Contributed Plant (101.2)	3,941,005	0	0	738,133	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			22,775	9
Total Utility Plant	8,544,744	0	0	12,973,661	
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)	1,489,480	0	0	3,776,957	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	639,901	0	0	267,445	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	2,129,381	0	0	4,044,402	
Net Utility Plant	6,415,363	0	0	8,929,259	

**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)	1,391,948	4,279,353			5,671,301	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	94,120	409,146			503,266	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,131				14,131	6
Accruals charged other						7
accounts (specify):						8
transportation	6,323	26,838			33,161	9
Salvage	1,427	51,545			52,972	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	116,001	487,529	0	0	603,530	16
Debits during year						17
Book cost of plant retired	4,282	968,867			973,149	18
Cost of removal	14,187	21,059			35,246	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	18,469	989,926	0	0	1,008,395	25
Balance end of year (111.1)	1,489,480	3,776,956	0	0	5,266,436	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)	593,930	251,629			845,559	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	68,891	26,422			95,313	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	68,891	26,422	0	0	95,313	16
Debits during year						17
Book cost of plant retired	1,037	8,444			9,481	18
Cost of removal	21,883	2,162			24,045	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	22,920	10,606	0	0	33,526	25
Balance end of year (111.1)	639,901	267,445	0	0	907,346	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	9,645	1
Additions:		
Provision for uncollectibles during year	3,300	2
Collection of accounts previously written off: Utility Customers	1,644	3
Collection of accounts previously written off: Others	50	4
Total Additions	4,994	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	930	6
Total accounts written off	930	
Balance end of year	13,709	

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)			245,416		245,416	206,064	3
Total Electric Utility					245,416	206,064	

Account	Total End of Year	Amount Prior Year	
Electric utility total	245,416	206,064	1
Water utility (154)	43,318	38,676	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	288,734	244,740	

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	886,842	1
Changes during year (explain):		
ELECTRIC STREET LIGHTS	8,276	2
Balance end of year	<u><u>895,118</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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	321,214	1
Accruals:		
Charged water department expense	142,993	2
Charged electric department expense	261,604	3
Charged sewer department expense	3,981	4
Other (explain):		
NONE		5
Total Accruals and other credits	408,578	
Taxes paid during year:		
County, state and local taxes	321,214	6
Social Security taxes	48,708	7
PSC Remainder Assessment	10,623	8
Other (explain):		
gross rev. & license fee	13,459	9
Total payments and other debits	394,004	
Balance end of year	335,788	

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	166	166	0	4
Subtotal	0	166	166	0	
Total	0	166	166	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	263,767	4
WATER	1,331,715	5
Total (Acct. 126):	1,595,482	
Other Special Funds (128):		
ELECTRIC	361,497	6
Total (Acct. 128):	361,497	
Interest Special Deposits (132):		
ELECTRIC	6,877	7
Total (Acct. 132):	6,877	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	79,317	10
Electric	823,570	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	902,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
ELECTRIC (ELECTRIC EXTENSIONS \$29,949, DAMAGES \$1,020 & OTHER \$715)	31,684	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 (SERVICE WORK \$8,353, DAMAGES \$1,107, OTHER \$2,311)	11,771	17
Total (Acct. 143):	43,455	
Receivables from Municipality (145):		
ELECTRIC (TAX ROLL \$12,806 SALES TAX \$580)	13,386	18
WATER (TAX ROLL \$2,675 SALES TAX \$4,000)	6,675	19
Total (Acct. 145):	20,061	
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):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	584,046	27
BENEFITS RESERVE ELECTRIC	90,135	28
BENEFITS RESERVE WATER	48,134	29
PUBLIC BENEFITS/ENERGY CONSERVATION	8,029	30
Total (Acct. 253):	730,344	

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)	4,532,848	12,486,287	0	0	17,019,135	1
Materials and Supplies	40,997	225,740	0	0	266,737	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,440,714	4,028,154	0	0	5,468,868	4
Customer Advances for Construction					0	5
Regulatory Liability	399,228	201,995	0	0	601,223	6
NONE					0	7
Average Net Rate Base	2,733,903	8,481,878	0	0	11,215,781	
Net Operating Income	79,639	520,087	0	0	599,726	8
Net Operating Income as a percent of						
Average Net Rate Base	2.91%	6.13%	N/A	N/A	5.35%	

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	410,635	207,767	0	0	618,402	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	387,822	196,224	0	0	584,046	

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.

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

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

General footnotes

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

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

143 Other Accounts Receivable: Electric Utility includes \$29,949 for primary extensions, \$1,020 for damages and \$715 for other. Water Accounts Receivable includes \$8,353 for service work, \$1,107 for damages and \$2,311 for other.

145 Receivables from Municipal includes Electric: tax roll \$12,806 and sales tax of \$580. Water includes special assessment of \$4,000 and tax roll of \$2,675.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	986,677	970,820	1
Total Sales of Water	986,677	970,820	
Other Operating Revenues			
Forfeited Discounts (470)	1,947	2,042	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	21,140	19,987	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,905	5,305	6
Total Other Operating Revenues	27,992	27,334	
Total Operating Revenues	1,014,669	998,154	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	693	1,918	7
Pumping Expenses (620-633)	81,695	61,587	8
Water Treatment Expenses (640-652)	21,985	21,771	9
Transmission and Distribution Expenses (660-678)	357,176	252,582	10
Customer Accounts Expenses (901-905)	87,576	84,863	11
Sales Expenses (910)	2,119	417	12
Administrative and General Expenses (920-932)	146,673	155,474	13
Total Operation and Maintenance Expenses	697,917	578,612	
Other Operating Expenses			
Depreciation Expense (403)	94,120	86,869	14
Amortization Expense (404-407)		0	15
Taxes (408)	142,993	127,929	16
Total Other Operating Expenses	237,113	214,798	
Total Operating Expenses	935,030	793,410	
NET OPERATING INCOME	79,639	204,744	

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	2	6	47	1
Commercial	21	3,014	4,165	2
Industrial	1	10	32	3
Total Unmetered Sales to General Customers (460)	24	3,030	4,244	
Metered Sales to General Customers (461)				
Residential	3,140	160,874	388,242	4
Commercial	451	71,552	106,220	5
Industrial	122	130,330	112,679	6
Total Metered Sales to General Customers (461)	3,713	362,756	607,141	
Private Fire Protection Service (462)	38		17,082	7
Public Fire Protection Service (463)	3,707		336,180	8
Other Sales to Public Authorities (464)	36	15,640	21,594	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	104	436	12
Total Sales of Water	7,520	381,530	986,677	

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)	336,180	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)	336,180	
Forfeited Discounts (470):		
Customer late payment charges	1,947	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,947	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT ON WATER TOWERS	21,046	8
RENT ON EQUIPMENT	94	9
Total Rents from Water Property (472)	21,140	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,905	11
Other (specify): NONE		12
Total Other Water Revenues (474)	4,905	

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)	667	1,502	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	26	0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		416	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	693	1,918	
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)	53,973	54,375	17
Pumping Labor and Expenses (624)	6,601	7,212	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)	21,121	0	25
Total Pumping Expenses	81,695	61,587	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	21,985	21,771	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)	0		28
Miscellaneous Expenses (643)	0		29
Rents (644)	0		30
Maintenance Supervision and Engineering (650)	0		31
Maintenance of Structures and Improvements (651)	0		32
Maintenance of Water Treatment Equipment (652)	0		33
Total Water Treatment Expenses	21,985	21,771	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	34,150	37,724	34
Storage Facilities Expenses (661)	387	525	35
Transmission and Distribution Lines Expenses (662)	180,521	128,110	36
Meter Expenses (663)	11,905	16,778	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)	7,104	5,645	43
Maintenance of Transmission and Distribution Mains (673)	14,200	19,247	44
Maintenance of Fire Mains (674)	0		45
Maintenance of Services (675)	98,172	24,378	46
Maintenance of Meters (676)	0	706	47
Maintenance of Hydrants (677)	9,651	17,843	48
Maintenance of Miscellaneous Plant (678)	1,086	1,626	49
Total Transmission and Distribution Expenses	357,176	252,582	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	20,526	19,898	50
Meter Reading Labor (902)	13,921	13,240	51
Customer Records and Collection Expenses (903)	52,829	51,425	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	87,576	84,863	
SALES EXPENSES			
Sales Expenses (910)	2,119	417	55
Total Sales Expenses	2,119	417	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,336	5,032	56
Office Supplies and Expenses (921)	13,289	14,372	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	3,460	3,000	59
Property Insurance (924)	2,078	2,451	60
Injuries and Damages (925)	10,492	11,665	61
Employee Pensions and Benefits (926)	70,089	74,298	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,157	5,816	65
Rents (931)	37,772	38,840	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	146,673	155,474	
Total Operation and Maintenance Expenses	697,917	578,612	

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		130,464	115,890	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,981	5,183	2
Net property tax equivalent		126,483	110,707	
Social Security		15,554	16,357	3
PSC Remainder Assessment		956	865	4
Other (specify): NONE			0	5
Total tax expense		142,993	127,929	

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		0.204819				3
County tax rate	mills		4.866918				4
Local tax rate	mills		9.344638				5
School tax rate	mills		8.696584				6
Voc. school tax rate	mills		1.141192				7
Other tax rate - Local	mills		0.100673				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.354824				10
Less: state credit	mills		1.229791				11
Net tax rate	mills		23.125033				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.344638				14
Combined School Tax Rate	mills		9.837776				15
Other Tax Rate - Local	mills		0.100673				16
Total Local & School Tax	mills		19.283087				17
Total Tax Rate	mills		24.354824				18
Ratio of Local and School Tax to Total	dec.		0.791756				19
Total tax net of state credit	mills		23.125033				20
Net Local and School Tax Rate	mills		18.309392				21
Utility Plant, Jan. 1	\$	8,346,716	8,346,716				22
Materials & Supplies	\$	38,676	38,676				23
Subtotal	\$	8,385,392	8,385,392				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	8,310,623	8,310,623				26
Assessment Ratio	dec.		0.857398				27
Assessed Value	\$	7,125,512	7,125,512				28
Net Local & School Rate	mills		18.309392				29
Tax Equiv. Computed for Current Year	\$	130,464	130,464				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	130,464					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)	316,328	19,198	17
Diesel Pumping Equipment (326)	0	2,782	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	40,298		20
Total Pumping Plant	459,727	21,980	
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)			335,526	17
Diesel Pumping Equipment (326)			2,782	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			40,298	20
Total Pumping Plant	0	0	481,707	
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)	40,577	5,843	25
Distribution Reservoirs and Standpipes (342)	201,649		26
Transmission and Distribution Mains (343)	2,074,587	7,720	27
Fire Mains (344)	2,787		28
Services (345)	334,172	79,438	29
Meters (346)	507,136	16,156	30
Hydrants (348)	336,426	10,938	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,520,499	120,095	
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	1,559	36
Transportation Equipment (392)	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	271,137	1,559	
Total utility plant in service directly assignable	4,463,172	143,634	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,463,172	143,634	

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)			46,420 25
Distribution Reservoirs and Standpipes (342)			201,649 26
Transmission and Distribution Mains (343)	29		2,082,278 27
Fire Mains (344)			2,787 28
Services (345)	187		413,423 29
Meters (346)	2,705		520,587 30
Hydrants (348)	533		346,831 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,454	0	3,637,140
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)	828		5,207 36
Transportation Equipment (392)			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	828	0	271,868
Total utility plant in service directly assignable	4,282	0	4,602,524
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,282	0	4,602,524

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)	122,924	19,198	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,815	2,783	20
Total Pumping Plant	140,739	21,981	
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)			142,122 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			20,598 20
Total Pumping Plant	0	0	162,720
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)	37,412	5,843	25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,724,215	20,369	27
Fire Mains (344)	0		28
Services (345)	526,287	5,548	29
Meters (346)	0		30
Hydrants (348)	453,676	5,972	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,741,590	37,732	
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	3,882,329	59,713	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,882,329	59,713	

**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)			43,255 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	38		2,744,546 27
Fire Mains (344)			0 28
Services (345)	292		531,543 29
Meters (346)			0 30
Hydrants (348)	707		458,941 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,037	0	3,778,285
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	1,037	0	3,941,005
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,037	0	3,941,005

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)	91,884	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	91,884		4,523	
PUMPING PLANT				
Structures and Improvements (321)	79,249	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)	68,038	4.40%	14,341	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	13,590	4.40%	1,834	15
Total Pumping Plant	160,877		19,474	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	24,718	6.00%	2,554	17
Total Water Treatment Plant	24,718		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	1,280	3.20%	1,392	18
Distribution Reservoirs and Standpipes (342)	108,130	1.90%	3,831	19
Transmission and Distribution Mains (343)	287,992	1.30%	27,020	20
Fire Mains (344)	466	1.00%	28	21
Services (345)	103,599	2.90%	10,840	22
Meters (346)	293,829	5.50%	28,262	23
Hydrants (348)	78,390	2.20%	7,516	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					96,407	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	96,407	
321					82,548	8
322					0	9
323					0	10
324					0	11
325					82,379	12
326					0	13
327					0	14
328					15,424	15
	0	0	0	0	180,351	
331					0	16
332					27,272	17
	0	0	0	0	27,272	
341					2,672	18
342					111,961	19
343	29	932			314,051	20
344					494	21
345	187	12,723			101,529	22
346	2,705		1,427		320,813	23
348	533	532			84,841	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	873,686		78,889	
GENERAL PLANT				
Structures and Improvements (390)	12,332	2.90%	468	26
Office Furniture and Equipment (391)	10,249	5.80%	792	27
Computer Equipment (391.1)	4,476	26.70%	1,293	28
Transportation Equipment (392)	32,173	14.25%	6,323	29
Stores Equipment (393)	2,070	5.80%	98	30
Tools, Shop and Garage Equipment (394)	19,741	5.80%		31
Laboratory Equipment (395)	2,376	5.80%		32
Power Operated Equipment (396)	46,121	7.50%		33
Communication Equipment (397)	109,137	15.00%		34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	2,108	5.80%	160	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	240,783		9,134	
Total accum. prov. directly assignable	1,391,948		114,574	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,391,948		114,574	

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
	3,454	14,187	1,427	0	936,361
390					12,800 26
391					11,041 27
391.1	828				4,941 28
392					38,496 29
393					2,168 30
394					19,741 31
395					2,376 32
396					46,121 33
397					109,137 34
397.1					0 35
398					2,268 36
399					0 37
	828	0	0	0	249,089
	4,282	14,187	1,427	0	1,489,480
					0 38
	4,282	14,187	1,427	0	1,489,480

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)	2,704	4.40%	5,831	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	392	4.40%	845	15
Total Pumping Plant	3,096		6,676	
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)	599	3.20%	1,291	18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	356,152	1.30%	35,547	20
Fire Mains (344)	0	1.00%		21
Services (345)	143,732	2.90%	15,338	22
Meters (346)	0	5.50%		23
Hydrants (348)	90,351	2.20%	10,039	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					8,535 12
326					0 13
327					0 14
328					1,237 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,772</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					1,890 18
342					0 19
343	38	1,236			390,425 20
344					0 21
345	292	19,900			138,878 22
346					0 23
348	707	747			98,936 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	590,834		62,215
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	593,930		68,891
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	593,930		68,891

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
	1,037	21,883	0	0	630,129
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
	1,037	21,883	0	0	639,901
					0 38
	1,037	21,883	0	0	639,901

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			47,337	47,337	1
February			45,556	45,556	2
March			50,054	50,054	3
April			47,815	47,815	4
May			52,500	52,500	5
June			59,840	59,840	6
July			64,083	64,083	7
August			52,267	52,267	8
September			48,340	48,340	9
October			44,257	44,257	10
November			41,943	41,943	11
December			44,240	44,240	12
Total annual pumpage	0	0	598,232	598,232	
Less: Water sold				381,530	13
Volume pumped but not sold				216,702	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				1,976	16
Volume related to equipment/system malfunction				131,425	17
Non-utility volume NOT included in water sales				2,676	18
Total volume not sold but accounted for				136,077	19
Volume pumped but unaccounted for				80,625	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.)				2,724	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
very dry and hot - heavy watering by customers					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,269	27
Date of minimum: 10/10/2006					28
Total KWH used for pumping for the year				857,138	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	4	4	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	76,088	0	0	0	76,088	8
P	D	8.000	11,374	0	0	0	11,374	9
M	D	10.000	71,516	0	0	0	71,516	10
P	D	10.000	1,773	0	0	0	1,773	11
M	D	12.000	31,979	0	0	0	31,979	12
P	D	12.000	1,695	0	0	0	1,695	13
M	D	16.000	1,255	0	0	0	1,255	14
Total Within Municipality			335,408	4	4	0	335,408	
Total Utility			335,408	4	4	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	2,662	15	17	0	2,660		1
M	1.000	834	5	0	0	839	124	2
M	1.250	44	1	0	0	45		3
P	1.500	1	1	0	0	2		4
M	1.500	56	1	0	0	57		5
M	2.000	95	2	0	0	97		6
M	4.000	33	0	1	0	32		7
M	6.000	28	1	0	0	29	3	8
M	8.000	10	0	0	0	10	1	9
Total Utility		3,763	26	18	0	3,771	128	

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	3,406	70	17	0	3,459	185	1
0.750	78	0	5	0	73	6	2
1.000	128	2	1	0	129	8	3
1.500	56	3	0	0	59	3	4
2.000	62	0	2	0	60	0	5
3.000	27	2	1	0	28	5	6
4.000	5	1	0	0	6	4	7
6.000	3	0	0	0	3	1	8
8.000	2	0	0	0	2	1	9
Total:	3,767	78	26	0	3,819	213	

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	3,105	285	17	5	1	46	3,459	1
0.750	24	30	10	1	0	8	73	2
1.000	13	69	25	5	0	17	129	3
1.500	3	32	18	3	0	3	59	4
2.000	0	18	33	8	1	0	60	5
3.000	0	12	10	6	0	0	28	6
4.000	0	3	2	0	0	1	6	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	2	0	2	9
Total:	3,145	449	115	28	7	75	3,819	

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	567	5	4		568	2
Total Fire Hydrants	567	5	4	0	568	
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:	568
Number of distribution system valves end of year:	969
Number of distribution valves operated during year:	325

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.

Maintenance of Pumping Equipment (633) was \$21,121 in 2006. This was because a pump broke in well #1 and needed to be fixed, this was very costly and the repair was the only item in this account in 2006. There was zero maintenance in prior year.

Transmission and Distribution Lines Expense (662) increased by \$52,411 or approx. 40%. The major item that increased this account (at a cost of \$45,924) was the mapping using GPS of all construction in the area (mains, services, hydrants and valves).

Maintenance of Services (675) increased by \$73,794 or approx. 75%. This was due to a larger number of service breaks and repairs. The number of digs in 2006 was 36 compared to an average of 22. Also some of the repairs were very costly because of the location and RLU paid over \$55,000 to the street department for street repairs. Also maintenance in 2005 was lower than average and was only 1/2 of what it was in 2004.

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)

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

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

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: \$20,369 was contributed by developer. In fact this amount was all cost without addition of feet to mains. This is due to a mistake in the engineer's spreadsheet detailing costs from large project in 2005. An additional \$20,369 was added for development of Decker area. \$7,720 was paid by RLU for main replacement.

WATER OPERATING SECTION FOOTNOTES

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 18 services were replaced and paid for in cash by Rice Lake Utilities and 8 new services were installed and paid for by the customer.

Meters (Page W-23)

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

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 booster station). There are 3 6" meters. One was tested in 2006, one was tested in 2005 and the other is for the booster station which is already metered by the time it gets to this meter. Testing on this meter is not necessary.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Operation of Valves: According to the Water/Wastewater Manager, 1/3 of the valves were operated during 2006. 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)	10,484,786	10,454,379	1
Total Sales of Electricity	10,484,786	10,454,379	
Other Operating Revenues			
Forfeited Discounts (450)	12,577	13,001	2
Miscellaneous Service Revenues (451)	4,476	5,086	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	64,554	64,786	5
Interdepartmental Rents (455)	37,772	38,840	6
Other Electric Revenues (456)	1,741	3,190	7
Total Other Operating Revenues	121,120	124,903	
Total Operating Revenues	10,605,906	10,579,282	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,565,143	8,698,508	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	495,099	475,180	10
Customer Accounts Expenses (901-905)	123,862	117,246	11
Sales Expenses (911-916)	(35,381)	(37,083)	12
Administrative and General Expenses (920-932)	266,346	308,039	13
Total Operation and Maintenance Expenses	9,415,069	9,561,890	
Other Expenses			
Depreciation Expense (403)	409,146	403,001	14
Amortization Expense (404-407)		0	15
Taxes (408)	261,604	257,887	16
Total Other Expenses	670,750	660,888	
Total Operating Expenses	10,085,819	10,222,778	
NET OPERATING INCOME	520,087	356,504	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,577	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,577	
Miscellaneous Service Revenues (451):		
NSF CHARGES	1,269	3
RECONNECT CHARGES	2,461	4
PERMITS	142	5
SURGE PROTECTION	604	6
Total Miscellaneous Service Revenues (451)	4,476	
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 WASTEWATER DEPT	3,668	8
RENT ON BUILDING WASTEWATER DEPT	22,464	9
RENT ON POLES	38,422	10
Total Rent from Electric Property (454)	64,554	
Interdepartmental Rents (455):		
RENT ON EQUIPMENT WATER DEPT	3,668	11
RENT ON BUILDING WATER DEPT	34,104	12
Total Interdepartmental Rents (455)	37,772	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,680	13
OTHER	61	14
Total Other Electric Revenues (456)	1,741	

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)	8,532,422	8,684,322	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	32,721	14,186	36
Total Other Power Supply Expenses	8,565,143	8,698,508	
Total Power Production Expenses	8,565,143	8,698,508	
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)	94,259	76,257	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)	7,427	7,668	52
Overhead Line Expenses (583)	164,515	139,333	53
Underground Line Expenses (584)	38,784	43,197	54
Street Lighting and Signal System Expenses (585)	6,917	7,616	55
Meter Expenses (586)	32,830	16,191	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	38,033	41,572	58
Rents (589)	525	545	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	1,973	435	62
Maintenance of Overhead Lines (593)	96,957	128,755	63
Maintenance of Underground Lines (594)	7,796	9,987	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)	5,013	3,543	66
Maintenance of Meters (597)	70	81	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	495,099	475,180	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	26,566	21,187	69
Meter Reading Expenses (902)	11,571	12,352	70
Customer Records and Collection Expenses (903)	82,725	80,707	71
Uncollectible Accounts (904)	3,000	3,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	123,862	117,246	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	2,119	417	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	(35,381)	(37,083)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,839	6,474	78
Office Supplies and Expenses (921)	18,242	19,381	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	45,163	95,422	81
Property Insurance (924)	9,821	11,244	82
Injuries and Damages (925)	38,703	44,053	83
Employee Pensions and Benefits (926)	133,882	110,628	84
Regulatory Commission Expenses (928)	3,155	1,735	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	10,541	14,040	87
Rents (931)		0	88
Maintenance of General Plant (932)		5,062	89
Total Administrative and General Expenses	266,346	308,039	
Total Operation and Maintenance Expenses	9,415,069	9,561,890	

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		33,155	34,664	2
Wisconsin Gross Receipts Tax		13,458	10,117	3
PSC Remainder Assessment		9,667	7,782	4
Other (specify): NONE			0	5
Total tax expense		261,604	257,887	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204819				3
County tax rate	mills		4.866918				4
Local tax rate	mills		9.344638				5
School tax rate	mills		8.696584				6
Voc. school tax rate	mills		1.141192				7
Other tax rate - Local	mills		0.100673				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.354824				10
Less: state credit	mills		1.229791				11
Net tax rate	mills		23.125033				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.344638				14
Combined School Tax Rate	mills		9.837776				15
Other Tax Rate - Local	mills		0.100673				16
Total Local & School Tax	mills		19.283087				17
Total Tax Rate	mills		24.354824				18
Ratio of Local and School Tax to Total	dec.		0.791756				19
Total tax net of state credit	mills		23.125033				20
Net Local and School Tax Rate	mills		18.309392				21
Utility Plant, Jan. 1	\$	13,586,984	13,586,984				22
Materials & Supplies	\$	206,064	206,064				23
Subtotal	\$	13,793,048	13,793,048				24
Less: Plant Outside Limits	\$	917,107	917,107				25
Taxable Assets	\$	12,875,941	12,875,941				26
Assessment Ratio	dec.		0.857398				27
Assessed Value	\$	11,039,806	11,039,806				28
Net Local & School Rate	mills		18.309392				29
Tax Equiv. Computed for Current Year	\$	202,132	202,132				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,625,954		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,310,796	31,269	38
Overhead Conductors and Devices (365)	1,624,860	80,803	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,528,856	77,514	41
Line Transformers (368)	1,933,606	6,948	42
Services (369)	964,329	50,564	43
Meters (370)	692,316	23,641	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	778,663	56,729	47
Total Distribution Plant	11,461,047	327,468	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	638,022		49
Office Furniture and Equipment (391)	39,857		50
Computer Equipment (391.1)	145,129		51
Transportation Equipment (392)	424,403		52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	34,095	2,770	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)	858,977	(9,152)	1,757,825 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	14,996		1,327,069 38
Overhead Conductors and Devices (365)	25,934		1,679,729 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	10,493		1,595,877 41
Line Transformers (368)	12,209		1,928,345 42
Services (369)	22,844		992,049 43
Meters (370)	6,471		709,486 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	16,693		818,699 47
Total Distribution Plant	968,617	(9,152)	10,810,746
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			638,022 49
Office Furniture and Equipment (391)	250		39,607 50
Computer Equipment (391.1)			145,129 51
Transportation Equipment (392)			424,403 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)			36,865 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	44,005		55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	14,826		57
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,349,131	2,770	
Total utility plant in service directly assignable	12,810,178	330,238	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	12,810,178	330,238	

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)			14,826 57
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	250	0	1,351,651
Total utility plant in service directly assignable	968,867	(9,152)	12,162,397
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	968,867	(9,152)	12,162,397

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	173,853		38
Overhead Conductors and Devices (365)	185,707	4,758	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	218,635	6,447	41
Line Transformers (368)	0		42
Services (369)	148,255	8,922	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	726,450	20,127	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,818		172,035 38
Overhead Conductors and Devices (365)	2,706		187,759 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,297		223,785 41
Line Transformers (368)			0 42
Services (369)	2,623		154,554 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	8,444	0	738,133
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	726,450	20,127
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	726,450	20,127

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	0	0	0
Total utility plant in service directly assignable	8,444	0	738,133
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	8,444	0	738,133

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)	881,191	3.33%	72,990	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	529,835	4.07%	53,680	30
Overhead Conductors and Devices (365)	362,540	3.03%	50,065	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	203,824	3.33%	52,027	33
Line Transformers (368)	516,448	2.88%	55,612	34
Services (369)	558,565	4.20%	41,084	35
Meters (370)	126,828	3.33%	23,340	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)	241,184	4.20%	33,545	39
Total Distribution Plant	3,420,415		382,343	
GENERAL PLANT				
Structures and Improvements (390)	305,114	2.78%	17,737	40
Office Furniture and Equipment (391)	12,903	5.88%	2,336	41
Computer Equipment (391.1)	145,129	14.29%		42
Transportation Equipment (392)	333,538	10.32%	26,838	43
Stores Equipment (393)	1,208	4.00%	70	44
Tools, Shop and Garage Equipment (394)	29,867	9.09%	3,225	45
Laboratory Equipment (395)	23,746	5.56%	2,447	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	3,385	6.67%	989	48
Miscellaneous Equipment (398)	1,098	10.00%		49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	858,938		53,642	
Total accum. prov. directly assignable	4,279,353		435,985	

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	858,977		45,512		140,716 28
363					0 29
364	14,996	2,978	2,283		567,824 30
365	25,934	8,227	990		379,434 31
366					0 32
367	10,493	3,204			242,154 33
368	12,209		2,588		562,439 34
369	22,844	3,411			573,394 35
370	6,471		25		143,722 36
371					0 37
372					0 38
373	16,693	3,239	185		254,982 39
	968,617	21,059	51,583	0	2,864,665
390					322,851 40
391	250				14,989 41
391.1					145,129 42
392			(188)		360,188 43
393					1,278 44
394			150		33,242 45
395					26,193 46
396					2,950 47
397					4,374 48
398					1,098 49
399					0 50
	250	0	(38)	0	912,292
	968,867	21,059	51,545	0	3,776,957

**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>4,279,353</u></u>		<u><u>435,985</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
	968,867	21,059	51,545	0	3,776,957

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)	75,721	4.07%	7,039	30
Overhead Conductors and Devices (365)	56,352	3.03%	5,658	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	33,805	3.33%	7,366	33
Line Transformers (368)	0			34
Services (369)	85,751	4.20%	6,359	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	251,629		26,422	
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	251,629		26,422	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	1,818	367			80,575 30
365	2,706	999			58,305 31
366					0 32
367	1,297	396			39,478 33
368					0 34
369	2,623	400			89,087 35
370					0 36
371					0 37
372					0 38
373					0 39
	8,444	2,162	0	0	267,445
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	8,444	2,162	0	0	267,445

**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>251,629</u></u>		<u><u>26,422</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
	8,444	2,162	0	0	267,445

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)	163	19	12		170		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)	67	8	2		73		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	0	0		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	0	0		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	6	3
Total	6	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	450	8
Total	451	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	451	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	27,770	Wednesday	01/18/2006	10:15	13,894	1
February	02	28,793	Friday	02/17/2006	10:00	14,142	2
March	03	26,834	Thursday	03/02/2006	09:15	15,322	3
April	04	25,603	Monday	04/03/2006	10:15	12,109	4
May	05	29,419	Tuesday	05/30/2006	14:00	13,803	5
June	06	30,492	Friday	06/16/2006	12:00	14,397	6
July	07	35,230	Monday	07/31/2006	14:15	15,902	7
August	08	31,097	Tuesday	08/01/2006	12:00	15,343	8
September	09	27,612	Thursday	09/07/2006	14:00	13,100	9
October	10	26,352	Monday	10/02/2006	13:15	14,155	10
November	11	27,670	Thursday	11/30/2006	17:00	13,875	11
December	12	29,419	Tuesday	12/05/2006	09:30	15,102	12
Total		346,291				171,144	

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	171,144	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	171,144	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	168,696	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	168,696	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	2,448	25
Total Energy Losses	2,448	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.4304%	27
Total Disposition of Energy	171,144	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
SECURITY LIGHTS	MS-1	33	26	1
RESIDENTIAL ELECTRIC	RG-1	4,331	40,677	2
RESIDENTAIL TIME OF USE	RG-2	28	536	3
Total Sales for Residential Sales		4,392	41,239	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	122	31,679	4
LARGE POWER SERVICE	CP-2	22	50,932	5
INDUSTRIAL POWER SERVICE	CP-3	5	24,421	6
GENERAL SERVICE	GS-1	756	18,705	7
GENERAL SERVICE TIME OF USE	GS-2	7	115	8
SECURITY LIGHTS/ATHLECTIC LIGHTING	MS-1	93	196	9
Total Sales for Commercial & Industrial		1,005	126,048	
Public Street & Highway Lighting				
GENERAL SERVICE	GS-1	9	163	10
STREET LIGHTING SERVICE	MS-1	14	1,246	11
Total Sales for Public Street & Highway Lighting		23	1,409	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,420	168,696	

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)	
		2,449	345	2,794	1
		2,263,684	578,984	2,842,668	2
		22,969	7,076	30,045	3
0	0	2,289,102	586,405	2,875,507	
91,153		1,442,256	446,974	1,889,230	4
118,693	126,731	2,085,161	720,908	2,806,069	5
62,473	70,830	1,059,003	345,380	1,404,383	6
		1,070,389	271,050	1,341,439	7
		6,397	1,613	8,010	8
		12,514	2,732	15,246	9
272,319	197,561	5,675,720	1,788,657	7,464,377	
		9,439	2,292	11,731	10
		116,386	16,785	133,171	11
0	0	125,825	19,077	144,902	
				0	12
0	0	0	0	0	
272,319	197,561	8,090,647	2,394,139	10,484,786	

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	346,291				6
Average load factor	67.7014%				7
Total Cost of Purchased Power	8,532,422				8
Average cost per kWh	0.0499				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,100	7,794			12
February	6,093	8,049			13
March	6,585	8,737			14
April	5,243	6,866			15
May	6,227	7,576			16
June	6,763	7,633			17
July	6,736	9,166			18
August	8,131	7,212			19
September	5,595	7,505			20
October	6,223	7,932			21
November	6,012	7,863			22
December	6,072	9,031			23
Total kWh (000)	75,780	95,364			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	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	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated	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	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	35,230					7
Dt and Hr of Such Maximum Demand	07/31/2006					8
	14:00					9
Kwh Output	171,144,000					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	5,690	1,365	100,677	1
Acquired during year	57	7	175	2
Total	5,747	1,372	100,852	3
Retired during year	61	12	623	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,686	1,360	100,229	6
Number end of year accounted for as follows:				7
In customers' use	5,310	1,210	90,173	8
In utility's use	9	1	150	9
				10
Locked meters on customers' premises				11
In stock	367	149	9,906	12
Total end of year	5,686	1,360	100,229	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	378	321,678	2
Sodium Vapor	150	614	465,412	3
Sodium Vapor	250	307	402,784	4
Total		1,303	1,217,778	
Ornamental				
Sodium Vapor	100	95	46,835	5
Sodium Vapor	150	12	9,096	6
Sodium Vapor	210	36	40,356	7
Total		143	96,287	
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.

Other Power Supply Expenses (557) increased \$18,535 or approx. 131% from prior year. Near \$18,000 was paid to attorneys for a rate intervention case. RLU's wholesale supplier Xcel Energy was filing for a wholesale rate increase and the involved municipal utilities filed for an intervention which did lower the wholesale rate in the long run.

Operation Supervision and Engineering (580)Expense increased by \$18,000 or approx. 24%. This job involves mapping and workorders and some of the wage goes into workorders as general overhead. In the proir year there was a lot more work orders and near \$10,000 less went from this account to work orders in 2006. Also there was more travel and training cost in 2006 with one extra event plus management certification classes totaling approx.\$3,500.

Overhead Lines Expense (583) increased by \$25,182 or approx. 18%. The main reason for the increase is that there was less labor that went into workorders in 2006 and more into expense. The difference in labor charged to workorders was approx. \$25,000 less in 2006 with the majority of the time going into this account.

Meter Expenses (586)increased by \$16,639 or approx. 103%. The main reason for this increase is that less meters were purchased in 2006. Installation costs are added when the meteres are purchased. The installation costs come out of this account making it lower. At the end of 2005 a large batch of meters was purchased for the AMR pilot program and as this project was being worked on RLU was in a holding pattern for purchasing more meters. The results RLU was looking for finally came in and new meters were ordered but not until 2007.In prior year over \$15,000 was taken from this account for installation costs and in 2006 only approx. \$2,300 was taken out of this account for installation costs for a differnece of approx. \$12,770 making the final expense for this account more in 2006.

Maintenance of Overhead Lines (593) decreased by \$31,798 or approx. 25% from prior year. In 2005 a huge storm hit Rice Lake causing over \$22,000 in damages from the one storm alone. Fortunately that was not the case in 2006.

Outside Services Employed (923) decreased by over \$50,000 or 53%. This was mainly because the majority of the legal fees concerning the territorial dispute with Barron Electric were paid in 2005. The difference in just the one case alone was over \$40,000.

Employee Pension and Benefits (926) increased by \$23,254 or approx.21%. The main reason for this is because there was less workorders in 2006 so more went into expense rather than overhead on workorders,. The difference that was expensed in 2006 vs. capitalized in 2005 was near \$29,000.

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

Station Equipment (362) had retirements of \$858,977. This was for the old switchgear which was taken out of service and removed from the building. The new substation replaced this equipment.

If Adjustments for any account are nonzero, please explain.

Station Equipment (362) had a negative adjustment of \$9,152. In the prior year the large substation project was completed. In 2006 RLU received a check for some wire that was returned and not ever used for the project. The cost of this wire was originally included as a direct cost paid to contractors installing the project.
