



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, 2007

**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: RICE LAKE 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: DANIEL THOLE

Title:

Office Address: LARSONALLEN

SDS 12-2398
P.O. BOX 86
MINNEAPOLIS, MN 55486-2398

Telephone: (715) 234 - 6156

Fax Number:

E-mail Address: dt@larsonallen.com

Date of most recent audit report: 3/21/2008

Period covered by most recent audit: YEAR ENDING 12/31/2007

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:

- MRS SUE DIETZ, 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: 1/1/2007 12/31/2007

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: 1/1/2007 12/31/2007

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

Provides after hour answering and dispatch service.

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: 1/1/2007 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: 3/1/2007 2/28/2008

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

Provides locating and marking of underground facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,794,078	11,620,575	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,543,557	10,112,986	2
Depreciation Expense (403)	520,952	503,266	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	413,115	404,597	5
Total Operating Expenses	12,477,624	11,020,849	
Net Operating Income	316,454	599,726	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	316,454	599,726	
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)	194,232	145,017	10
Miscellaneous Nonoperating Income (421)	237,412	79,423	11
Total Other Income	431,644	224,440	
Total Income	748,098	824,166	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,356)	(34,356)	12
Other Income Deductions (426)	100,603	98,607	13
Total Miscellaneous Income Deductions	66,247	64,251	
Income Before Interest Charges	681,851	759,915	
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)	62	166	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	62	166	
Net Income	681,789	759,749	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,998,986	16,239,237	20
Balance Transferred from Income (433)	681,789	759,749	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,885	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,676,890	16,998,986	

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	12,794,078		12,794,078	1
Total (Acct. 400):	12,794,078	0	12,794,078	
Operation and Maintenance Expense (401-402):				
Derived	11,543,557		11,543,557	2
Total (Acct. 401-402):	11,543,557	0	11,543,557	
Depreciation Expense (403):				
Derived	520,952		520,952	3
Total (Acct. 403):	520,952	0	520,952	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	413,115		413,115	5
Total (Acct. 408):	413,115	0	413,115	
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:	316,454	0	316,454	
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	95,352	0	95,352	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	98,880	0	98,880 12
Total (Acct. 419):	194,232	0	194,232
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	141,464	141,464 13
Contributed Plant - Electric	[REDACTED]	95,948	95,948 14
NONE	0	0	0 15
Total (Acct. 421):	0	237,412	237,412
TOTAL OTHER INCOME:	194,232	237,412	431,644

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]	70,568	70,568 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	28,177	28,177 19
REGULATORY EXPENSE	1,858	0	1,858 20
Total (Acct. 426):	1,858	98,745	100,603
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,498)	98,745	66,247

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	62		62 25
Total (Acct. 431):	62	0	62
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	62	0	62
NET INCOME:	543,122	138,667	681,789
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	13,200,630	3,798,356	16,998,986 27
Total (Acct. 216):	13,200,630	3,798,356	16,998,986
Balance Transferred from Income (433):			
Derived	543,122	138,667	681,789 28
Total (Acct. 433):	543,122	138,667	681,789
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ELECTRIC	3,885	0	3,885 30
Total (Acct. 435)--Debit:	3,885	0	3,885
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):	13,739,867	3,937,023	17,676,890

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,023,740	11,770,338	0	0	12,794,078	1
Less: interdepartmental sales	593	69,559	0	0	70,152	2
Less: interdepartmental rents	0	39,242		0	39,242	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	59	1,106			1,165	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,023,088	11,660,431	0	0	12,683,519	

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	220,165		220,165	1
Electric operating expenses	526,746		526,746	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	5,046		5,046	8
Electric utility plant accounts	60,870		60,870	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	549		549	13
Accum. prov. for depreciation of electric plant	6,757		6,757	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	820,133	0	820,133	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,214,413	21,518,405	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,658,674	6,173,783	2
Net Utility Plant	15,555,739	15,344,622	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,555,739	15,344,622	
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)	2,263,565	1,956,979	9
Total Other Property and Investments	2,264,150	1,957,564	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,370,010	1,244,728	10
Special Deposits (132-134)	6,802	6,877	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,059,269	902,887	15
Other Accounts Receivable (143)	81,203	43,455	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	17,844	13,709	17
Receivables from Municipality (145)	16,615	20,061	18
Materials and Supplies (151-163)	254,509	288,734	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	2,771,164	2,493,633	
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	20,591,053	19,795,819	

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)	927,807	895,118	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	17,676,890	16,998,986	28
Total Proprietary Capital	18,604,697	17,894,104	
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)	927,741	811,111	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	6,802	6,877	35
Taxes Accrued (236)	338,045	335,788	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	19,726	17,595	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,292,314	1,171,371	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	694,042	730,344	44
Total Deferred Credits	694,042	730,344	
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	20,591,053	19,795,819	

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	8,544,744	0	0	12,973,661	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)	4,647,062	0	0	12,639,619	2
Utility Plant in Service - Contributed Plant (101.2)	4,042,115	0	0	829,789	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			4,257	9
Total Utility Plant	8,690,392	0	0	13,524,021	
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)	1,577,113	0	0	4,119,289	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	672,267	0	0	290,005	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	2,249,380	0	0	4,409,294	
Net Utility Plant	6,441,012	0	0	9,114,727	

**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)	1,489,480	3,776,957			5,266,437	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,827	424,125			520,952	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,517				14,517	6
Accruals charged other						7
accounts (specify):						8
transportation	6,450	21,980			28,430	9
Salvage	2,570	11,986			14,556	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	120,364	458,091	0	0	578,455	16
Debits during year						17
Book cost of plant retired	25,254	91,438			116,692	18
Cost of removal	7,478	24,321			31,799	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	32,732	115,759	0	0	148,491	25
Balance end of year (111.1)	1,577,112	4,119,289	0	0	5,696,401	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)	639,901	267,445			907,346	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	70,568	28,177			98,745	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	70,568	28,177	0	0	98,745	16
Debits during year						17
Book cost of plant retired	28,288	4,292			32,580	18
Cost of removal	9,914	1,325			11,239	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	38,202	5,617	0	0	43,819	25
Balance end of year (111.1)	672,267	290,005	0	0	962,272	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	13,709	1
Additions:		
Provision for uncollectibles during year	5,300	2
Collection of accounts previously written off: Utility Customers	15	3
Collection of accounts previously written off: Others		4
Total Additions	5,315	
Deductions:		
Accounts written off during the year: Utility Customers	460	5
Accounts written off during the year: Others	720	6
Total accounts written off	1,180	
Balance end of year	17,844	

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)			212,641		212,641	245,416	3
Total Electric Utility					212,641	245,416	

Account	Total End of Year	Amount Prior Year	
Electric utility total	212,641	245,416	1
Water utility (154)	41,868	43,318	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	254,509	288,734	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	895,118	1
Changes during year (explain):		
STREET LIGHTING	24,115	2
VILLAGE SQUARE	4,689	3
LIGHTING	3,885	4
Balance end of year	<u>927,807</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	335,788	1
Accruals:		
Charged water department expense	144,881	2
Charged electric department expense	268,234	3
Charged sewer department expense	4,058	4
Other (explain):		
NONE		5
Total Accruals and other credits	417,173	
Taxes paid during year:		
County, state and local taxes	335,788	6
Social Security taxes	55,617	7
PSC Remainder Assessment	12,623	8
Other (explain):		
gross rev. & license fee	10,888	9
Total payments and other debits	414,916	
Balance end of year	338,045	

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	62	62	0	4
Subtotal	0	62	62	0	
Total	0	62	62	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):		
ELECTRIC		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	412,501	4
WATER	1,467,201	5
Total (Acct. 126):	1,879,702	
Other Special Funds (128):		
ELECTRIC	383,863	6
Total (Acct. 128):	383,863	
Interest Special Deposits (132):		
ELECTRIC	6,802	7
Total (Acct. 132):	6,802	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,681	10
Electric	975,588	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	1,059,269	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
ELECTRIC(EXTENSIONS \$70,901, WORKORDER \$4,689, OTHER \$996)	76,586	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 \$4,000, OTHER \$617)	4,617	17
Total (Acct. 143):	81,203	
Receivables from Municipality (145):		
ELECTRIC (TAXROLL \$13,493, SALES TAX \$463)	13,956	18
WATER TAXROLL	2,659	19
Total (Acct. 145):	16,615	
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	549,690	27
BENEFITS RESERVE ELECTRIC	94,303	28
BENEFITS RESERVE WATER	53,276	29
PUBLIC BENEFITS / ENERGY CONSERVATION	(3,227)	30
Total (Acct. 253):	694,042	

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)	4,624,793	12,401,008	0	0	17,025,801	1
Materials and Supplies	42,593	229,028	0	0	271,621	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,533,296	3,948,123	0	0	5,481,419	4
Customer Advances for Construction					0	5
Regulatory Liability	376,415	190,452	0	0	566,867	6
NONE					0	7
Average Net Rate Base	2,757,675	8,491,461	0	0	11,249,136	
Net Operating Income	192,644	123,810	0	0	316,454	8
Net Operating Income as a percent of						
Average Net Rate Base	6.99%	1.46%	N/A	N/A	2.81%	

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	387,822	196,224	0	0	584,046	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	365,009	184,681	0	0	549,690	

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

General footnotes

Payroll includes payroll for reinstated employee.

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)

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-\$76,586): Electric Utility includes \$70,901 for primary extensions, \$4,689 for other construction work and \$996 for other. (Water - \$4,617): Water accounts receivable includes \$4,000 for service work and \$617 for other.

145 Receivables from municipal includes electric, tax roll \$13,493 and sales tax \$463. Water tax roll is \$2,659.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	993,443	986,677	1
Total Sales of Water	993,443	986,677	
Other Operating Revenues			
Forfeited Discounts (470)	2,046	1,947	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	23,661	21,140	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,590	4,905	6
Total Other Operating Revenues	30,297	27,992	
Total Operating Revenues	1,023,740	1,014,669	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	4,359	693	7
Pumping Expenses (620-633)	68,978	81,695	8
Water Treatment Expenses (640-652)	12,254	21,985	9
Transmission and Distribution Expenses (660-678)	249,731	357,176	10
Customer Accounts Expenses (901-905)	93,565	87,576	11
Sales Expenses (910)	5,585	2,119	12
Administrative and General Expenses (920-932)	154,916	146,673	13
Total Operation and Maintenance Expenses	589,388	697,917	
Other Operating Expenses			
Depreciation Expense (403)	96,827	94,120	14
Amortization Expense (404-407)		0	15
Taxes (408)	144,881	142,993	16
Total Other Operating Expenses	241,708	237,113	
Total Operating Expenses	831,096	935,030	
NET OPERATING INCOME	192,644	79,639	

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	8	110	368	1
Commercial	11	3,399	4,943	2
Industrial	2	2	122	3
Total Unmetered Sales to General Customers (460)	21	3,511	5,433	
Metered Sales to General Customers (461)				
Residential	3,160	156,411	384,664	4
Commercial	464	70,883	107,930	5
Industrial	125	121,085	108,342	6
Total Metered Sales to General Customers (461)	3,749	348,379	600,936	
Private Fire Protection Service (462)	42		17,965	7
Public Fire Protection Service (463)	3,733		347,916	8
Other Sales to Public Authorities (464)	36	14,805	20,600	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	258	593	12
Total Sales of Water	7,583	366,953	993,443	

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)	347,916	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)	347,916	
Forfeited Discounts (470):		
Customer late payment charges	2,046	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,046	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENT	23,661	8
Total Rents from Water Property (472)	23,661	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,590	10
Other (specify): NONE		11
Total Other Water Revenues (474)	4,590	

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)	3,721	667	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	638	26	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	4,359	693	
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)	57,696	53,973	17
Pumping Labor and Expenses (624)	8,665	6,601	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)	2,617	21,121	25
Total Pumping Expenses	68,978	81,695	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	12,254	21,985	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	12,254	21,985	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	39,332	34,150	34
Storage Facilities Expenses (661)	599	387	35
Transmission and Distribution Lines Expenses (662)	150,429	180,521	36
Meter Expenses (663)	20,212	11,905	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		43
Maintenance of Transmission and Distribution Mains (673)	20,307	14,200	44
Maintenance of Fire Mains (674)	0		45
Maintenance of Services (675)	13,509	98,172	46
Maintenance of Meters (676)	283	0	47
Maintenance of Hydrants (677)	3,481	9,651	48
Maintenance of Miscellaneous Plant (678)	1,579	1,086	49
Total Transmission and Distribution Expenses	249,731	357,176	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	21,360	20,526	50
Meter Reading Labor (902)	16,776	13,921	51
Customer Records and Collection Expenses (903)	55,129	52,829	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	93,565	87,576	
SALES EXPENSES			
Sales Expenses (910)	5,585	2,119	55
Total Sales Expenses	5,585	2,119	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	4,939	5,336	56
Office Supplies and Expenses (921)	20,224	13,289	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	4,218	3,460	59
Property Insurance (924)	2,779	2,078	60
Injuries and Damages (925)	13,690	10,492	61
Employee Pensions and Benefits (926)	67,158	70,089	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,627	4,157	65
Rents (931)	39,281	37,772	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	154,916	146,673	
Total Operation and Maintenance Expenses	589,388	697,917	

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		132,721	130,464	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,058	3,981	2
Net property tax equivalent		128,663	126,483	
Social Security		15,082	15,554	3
PSC Remainder Assessment		1,136	956	4
Other (specify): NONE			0	5
Total tax expense		144,881	142,993	

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		0.207153				3
County tax rate	mills		4.927568				4
Local tax rate	mills		9.531992				5
School tax rate	mills		9.328545				6
Voc. school tax rate	mills		1.185415				7
Other tax rate - Local	mills		0.105367				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.286040				10
Less: state credit	mills		1.407261				11
Net tax rate	mills		23.878779				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.531992				14
Combined School Tax Rate	mills		10.513960				15
Other Tax Rate - Local	mills		0.105367				16
Total Local & School Tax	mills		20.151319				17
Total Tax Rate	mills		25.286040				18
Ratio of Local and School Tax to Total	dec.		0.796935				19
Total tax net of state credit	mills		23.878779				20
Net Local and School Tax Rate	mills		19.029824				21
Utility Plant, Jan. 1	\$	8,544,744	8,544,744				22
Materials & Supplies	\$	43,318	43,318				23
Subtotal	\$	8,588,062	8,588,062				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	8,513,293	8,513,293				26
Assessment Ratio	dec.		0.819230				27
Assessed Value	\$	6,974,345	6,974,345				28
Net Local & School Rate	mills		19.029824				29
Tax Equiv. Computed for Current Year	\$	132,721	132,721				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)	\$	132,721					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)	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	481,707	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,561		23
Total Water Treatment Plant	42,561	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	169,248	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			103,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			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)	46,420		25
Distribution Reservoirs and Standpipes (342)	201,649		26
Transmission and Distribution Mains (343)	2,082,278	3,377	27
Fire Mains (344)	2,787		28
Services (345)	413,423	26,450	29
Meters (346)	520,587	18,557	30
Hydrants (348)	346,831		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,637,140	48,384	
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)	5,207		36
Transportation Equipment (392)	54,567	19,098	37
Stores Equipment (393)	2,168	695	38
Tools, Shop and Garage Equipment (394)	19,741	1,615	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	271,868	21,408	
Total utility plant in service directly assignable	4,602,524	69,792	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,602,524	69,792	

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)	21,044		2,064,611 27
Fire Mains (344)			2,787 28
Services (345)	30		439,843 29
Meters (346)	3,914		535,230 30
Hydrants (348)	266		346,565 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	25,254	0	3,660,270
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)			5,207 36
Transportation Equipment (392)			73,665 37
Stores Equipment (393)			2,863 38
Tools, Shop and Garage Equipment (394)			21,356 39
Laboratory Equipment (395)			2,376 40
Power Operated Equipment (396)			46,121 41
Communication Equipment (397)			109,137 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,761 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	293,276
Total utility plant in service directly assignable	25,254	0	4,647,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,254	0	4,647,062

**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)	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	162,720	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			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)	43,255		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,744,546	100,896	27
Fire Mains (344)	0		28
Services (345)	531,543	14,342	29
Meters (346)	0		30
Hydrants (348)	458,941	14,160	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,778,285	129,398	
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	3,941,005	129,398	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,941,005	129,398	

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)	27,896		2,817,546 27
Fire Mains (344)			0 28
Services (345)	39		545,846 29
Meters (346)			0 30
Hydrants (348)	353		472,748 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	28,288	0	3,879,395
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	28,288	0	4,042,115
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	28,288	0	4,042,115

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)	96,407	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	96,407		4,523	
PUMPING PLANT				
Structures and Improvements (321)	82,548	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)	82,379	4.40%	14,763	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	15,424	4.40%	1,896	15
Total Pumping Plant	180,351		19,958	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	27,272	6.00%	2,554	17
Total Water Treatment Plant	27,272		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	2,672	3.20%	1,486	18
Distribution Reservoirs and Standpipes (342)	111,961	1.90%	3,831	19
Transmission and Distribution Mains (343)	314,051	1.30%	26,955	20
Fire Mains (344)	494	1.00%	28	21
Services (345)	101,529	2.90%	12,372	22
Meters (346)	320,813	5.50%	29,035	23
Hydrants (348)	84,841	2.20%	7,627	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					100,930	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	100,930	
321					85,847	8
322					0	9
323					0	10
324					0	11
325					97,142	12
326					0	13
327					0	14
328					17,320	15
	0	0	0	0	200,309	
331					0	16
332					29,826	17
	0	0	0	0	29,826	
341					4,158	18
342					115,792	19
343	21,044	5,462			314,500	20
344					522	21
345	30	1,758			112,113	22
346	3,914		2,570		348,504	23
348	266	258			91,944	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	936,361		81,334	
GENERAL PLANT				
Structures and Improvements (390)	12,800	2.90%	468	26
Office Furniture and Equipment (391)	11,041	5.80%	792	27
Computer Equipment (391.1)	4,941	26.70%	266	28
Transportation Equipment (392)	38,496	14.25%	6,450	29
Stores Equipment (393)	2,168	5.80%	98	30
Tools, Shop and Garage Equipment (394)	19,741	5.80%	1,192	31
Laboratory Equipment (395)	2,376	5.80%	0	32
Power Operated Equipment (396)	46,121	7.50%	0	33
Communication Equipment (397)	109,137	15.00%	0	34
SCADA Equipment (397.1)	0	0.00%	0	35
Miscellaneous Equipment (398)	2,268	5.80%	160	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	249,089		9,426	
Total accum. prov. directly assignable	1,489,480		117,795	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,489,480		117,795	

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
	25,254	7,478	2,570	0	987,533
390					13,268 26
391					11,833 27
391.1					5,207 28
392					44,946 29
393					2,266 30
394					20,933 31
395					2,376 32
396					46,121 33
397					109,137 34
397.1					0 35
398					2,428 36
399					0 37
	0	0	0	0	258,515
	25,254	7,478	2,570	0	1,577,113
					0 38
	25,254	7,478	2,570	0	1,577,113

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)	8,535	4.40%	6,253	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	1,237	4.40%	906	15
Total Pumping Plant	9,772		7,159	
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)	1,890	3.20%	1,384	18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	390,425	1.30%	36,154	20
Fire Mains (344)	0	1.00%		21
Services (345)	138,878	2.90%	15,622	22
Meters (346)	0	5.50%		23
Hydrants (348)	98,936	2.20%	10,249	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					14,788 12
326					0 13
327					0 14
328					2,143 15
	0	0	0	0	16,931
331					0 16
332					0 17
	0	0	0	0	0
341					3,274 18
342					0 19
343	27,896	7,241			391,442 20
344					0 21
345	39	2,331			152,130 22
346					0 23
348	353	342			108,490 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	630,129		63,409
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	639,901		70,568
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	639,901		70,568

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
	28,288	9,914	0	0	655,336
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
	28,288	9,914	0	0	672,267
					0 38
	28,288	9,914	0	0	672,267

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			45,188	45,188	1
February			45,647	45,647	2
March			46,939	46,939	3
April			43,508	43,508	4
May			49,836	49,836	5
June			52,794	52,794	6
July			57,398	57,398	7
August			55,152	55,152	8
September			44,895	44,895	9
October			43,296	43,296	10
November			39,078	39,078	11
December			41,818	41,818	12
Total annual pumpage	0	0	565,549	565,549	
Less: Water sold				366,953	13
Volume pumped but not sold				198,596	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				10,053	16
Volume related to equipment/system malfunction				105,328	17
Non-utility volume NOT included in water sales				2,676	18
Total volume not sold but accounted for				118,057	19
Volume pumped but unaccounted for				80,539	20
Percent of water lost				14%	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.)				2,270	24
Date of maximum: 7/20/2007					25
Cause of maximum:					26
Water Utility was flushing mains due to system wide chlorination.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,177	27
Date of minimum: 11/23/2007					28
Total KWH used for pumping for the year				795,650	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	2	302	0	34,118	5
M	D	6.000	89,653	1,177	0	0	90,830	6
P	D	6.000	5,986	0	0	0	5,986	7
M	D	8.000	76,088	2	0	0	76,090	8
P	D	8.000	11,374	0	0	0	11,374	9
M	D	10.000	71,516	336	627	0	71,225	10
P	D	10.000	1,773	0	0	0	1,773	11
M	D	12.000	31,979	637	0	0	32,616	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	2,154	929	0	336,633	
Total Utility			335,408	2,154	929	0	336,633	

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	2,660	0	3	0	2,657		1
M	1.000	839	14	0	0	853	101	2
M	1.250	45	0	0	0	45		3
P	1.500	2	0	0	0	2		4
M	1.500	57	0	0	0	57		5
M	2.000	97	2	0	0	99		6
M	4.000	32	0	0	0	32		7
M	6.000	29	0	0	0	29	6	8
M	8.000	10	0	0	0	10	1	9
Total Utility		3,771	16	3	0	3,784	108	

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	3,459	66	10	0	3,515	223	1
0.750	73	8	2	0	79	15	2
1.000	129	4	0	0	133	13	3
1.500	59	2	4	0	57	35	4
2.000	60	2	3	0	59	44	5
3.000	28	3	2	0	29	21	6
4.000	6	0	1	0	5	1	7
6.000	3	0	0	0	3	3	8
8.000	2	0	0	0	2	1	9
Total:	3,819	85	22	0	3,882	356	

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	3,119	296	10	6	1	83	3,515	1
0.750	24	33	9	2	0	11	79	2
1.000	13	74	24	5	0	17	133	3
1.500	3	31	18	2	0	3	57	4
2.000	0	19	27	8	1	4	59	5
3.000	0	12	11	6	0	0	29	6
4.000	0	2	2	0	0	1	5	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	1	1	2	9
Total:	3,159	467	101	29	6	120	3,882	

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	568	4	2		570	2
Total Fire Hydrants	568	4	2	0	570	
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:	570
Number of distribution system valves end of year:	980
Number of distribution valves operated during year:	326

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

There were no sales for resale of water.

WATER OPERATING SECTION FOOTNOTES

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 \$2,617 compared to \$21,121 in the prior year. This was because a pump broke in well #1 in 2006 and needed to be fixed. This was a very costly repair in the prior year and fortunately was not a repeat in 2007.

Chemicals (641) decreased by \$9,731 or 44% from the previous year. This is because Rice Lake Utilities no longer adds sodium silicate to the water distribution system and thus decreased the cost of purchase of chemicals.

Operation Supervision and Engineering (660) increased by \$5,182 or 15% from the previous year. The current year was more normal compared to the previous year that had more construction work orders and more labor was taken out of this account and put to general overhead which was added to work orders.

Transmission and Distribution Expense (662) decreased by \$30,092 or approximately 17%. This was because in the prior year a mapping project using GPS was conducted to map all construction of mains, services, hydrants and valves in the water distribution system. The cost of this prior year project was near \$46,000.

Meter Expenses (663) increased by \$8,307 or approximately 70% in 2007. This is because in 2006 the meter department went without an employee for ½ year. In the current year this position was at full staff for the whole year.

Maintenance Distribution Reservoirs and Standpipes (672) was zero in the current year and \$7,104 in the prior year. This year no maintenance was performed and in the prior year the towers were cleaned.

Maintenance Transmission and Distribution Mains (673) increased by \$6,107 or approximately 43% from the previous year. This was due to more main breaks which involved some costly digging costs.

Maintenance of Services (675) decreased by \$84,663 or approximately 86%. The prior year had an unusually large amount of service breaks and repairs. Also some of the repairs were extremely costly due to some of the locations for digging (over \$55,000 was spent for just digging). There were only 13 work orders involving service repair in 2007 compared to 36 in 2006.

Maintenance of Hydrants (677) decreased by \$6,170 or approximately 64% compared to prior year. This was mainly due to the prior year had some damages by vehicles that caused repair but not replacement and also 2 hydrants had to be moved in the prior year but not replaced causing this account to be higher than average in 2006.

Office Supplies and Expense (921) increased by \$6,935 or approximately 52% in 2007 from the prior year. The main reason for this was some of the water personnel moved to offices which became available by additional space in the building. This involved the addition of some desks, chairs, file cabinets and additional supplies that when purchased individually did not qualify as capital expenditures. Also in 2007 the telephone system went out and needed some extensive repair to get it up and running again costing the water utility additional funds.

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

Tax charged to sewer department is based on 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 fluoride to the water 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: \$100,896 was contributed by developers. This accounted for nearly all the feet of main except for a couple of valve replacements which totaled \$3,377 and was paid by the Rice Lake Utilities from operating cash.

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 3 water services were paid for in cash by Rice Lake Utilities. There were 13 new services installed that were paid by the customer or developer.

Meters (Page W-23)

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

Rice Lake Utilities 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.

Yes

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 2007. 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)	11,641,969	10,484,786	1
Total Sales of Electricity	11,641,969	10,484,786	
Other Operating Revenues			
Forfeited Discounts (450)	15,015	12,577	2
Miscellaneous Service Revenues (451)	6,366	4,476	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	66,019	64,554	5
Interdepartmental Rents (455)	39,242	37,772	6
Other Electric Revenues (456)	1,727	1,741	7
Total Other Operating Revenues	128,369	121,120	
Total Operating Revenues	11,770,338	10,605,906	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	9,870,887	8,565,143	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	570,351	495,099	10
Customer Accounts Expenses (901-905)	136,425	123,862	11
Sales Expenses (911-916)	8,179	(35,381)	12
Administrative and General Expenses (920-932)	368,327	266,346	13
Total Operation and Maintenance Expenses	10,954,169	9,415,069	
Other Expenses			
Depreciation Expense (403)	424,125	409,146	14
Amortization Expense (404-407)		0	15
Taxes (408)	268,234	261,604	16
Total Other Expenses	692,359	670,750	
Total Operating Expenses	11,646,528	10,085,819	
NET OPERATING INCOME	123,810	520,087	

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	15,015	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	15,015	
Miscellaneous Service Revenues (451):		
SURGE PROTECTION	594	3
NSF CHECKS	1,072	4
RECONNECTS	4,585	5
PERMITS	115	6
Total Miscellaneous Service Revenues (451)	6,366	
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	4,322	8
RENT ON BUILDING WASTEWATER DEPT	23,040	9
RENT ON POLES	38,657	10
Total Rent from Electric Property (454)	66,019	
Interdepartmental Rents (455):		
RENT ON EQUIPMENT WATER DEPARTMENT	4,322	11
RENT ON BUILDING WATER DEPARTMENT	34,920	12
Total Interdepartmental Rents (455)	39,242	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,711	13
OTHER	16	14
Total Other Electric Revenues (456)	1,727	

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)	9,818,061	8,532,422	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	52,826	32,721	36
Total Other Power Supply Expenses	9,870,887	8,565,143	
Total Power Production Expenses	9,870,887	8,565,143	
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)	87,578	94,259	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)	14,550	7,427	52
Overhead Line Expenses (583)	251,016	164,515	53
Underground Line Expenses (584)	45,850	38,784	54
Street Lighting and Signal System Expenses (585)	9,015	6,917	55
Meter Expenses (586)	29,659	32,830	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	30,014	38,033	58
Rents (589)	569	525	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	1,346	1,973	62
Maintenance of Overhead Lines (593)	85,863	96,957	63
Maintenance of Underground Lines (594)	9,414	7,796	64
Maintenance of Line Transformers (595)	626	0	65
Maintenance of Street Lighting and Signal Systems (596)	4,008	5,013	66
Maintenance of Meters (597)	843	70	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	570,351	495,099	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	28,228	26,566	69
Meter Reading Expenses (902)	17,125	11,571	70
Customer Records and Collection Expenses (903)	86,072	82,725	71
Uncollectible Accounts (904)	5,000	3,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	136,425	123,862	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	8,179	2,119	75
Advertising Expenses (913)		(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	8,179	(35,381)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,717	6,839	78
Office Supplies and Expenses (921)	22,496	18,242	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	82,611	45,163	81
Property Insurance (924)	4,778	9,821	82
Injuries and Damages (925)	42,316	38,703	83
Employee Pensions and Benefits (926)	151,475	133,882	84
Regulatory Commission Expenses (928)	5,239	3,155	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	17,081	10,541	87
Rents (931)		0	88
Maintenance of General Plant (932)	35,614	0	89
Total Administrative and General Expenses	368,327	266,346	
Total Operation and Maintenance Expenses	10,954,169	9,415,069	

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		40,535	33,155	2
Wisconsin Gross Receipts Tax		10,888	13,458	3
PSC Remainder Assessment		11,487	9,667	4
Other (specify): NONE			0	5
Total tax expense		268,234	261,604	

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		0.207153				3
County tax rate	mills		4.927568				4
Local tax rate	mills		9.531992				5
School tax rate	mills		9.328545				6
Voc. school tax rate	mills		1.185415				7
Other tax rate - Local	mills		0.105367				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.286040				10
Less: state credit	mills		1.407261				11
Net tax rate	mills		23.878779				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.531992				14
Combined School Tax Rate	mills		10.513960				15
Other Tax Rate - Local	mills		0.105367				16
Total Local & School Tax	mills		20.151319				17
Total Tax Rate	mills		25.286040				18
Ratio of Local and School Tax to Total	dec.		0.796935				19
Total tax net of state credit	mills		23.878779				20
Net Local and School Tax Rate	mills		19.029824				21
Utility Plant, Jan. 1	\$	12,973,661	12,973,661				22
Materials & Supplies	\$	245,416	245,416				23
Subtotal	\$	13,219,077	13,219,077				24
Less: Plant Outside Limits	\$	919,931	919,931				25
Taxable Assets	\$	12,299,146	12,299,146				26
Assessment Ratio	dec.		0.819230				27
Assessed Value	\$	10,075,829	10,075,829				28
Net Local & School Rate	mills		19.029824				29
Tax Equiv. Computed for Current Year	\$	191,741	191,741				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,757,825	15,822	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,327,069	2,809	38
Overhead Conductors and Devices (365)	1,679,729	7,989	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,595,877	52,216	41
Line Transformers (368)	1,928,345	250,284	42
Services (369)	992,049	36,515	43
Meters (370)	709,486	115,789	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	818,699	69,241	47
Total Distribution Plant	10,810,746	550,665	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	638,022		49
Office Furniture and Equipment (391)	39,607		50
Computer Equipment (391.1)	145,129	17,995	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 (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,667 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,773,647 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,920		1,323,958 38
Overhead Conductors and Devices (365)	7,224		1,680,494 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	17,757		1,630,336 41
Line Transformers (368)	5,919		2,172,710 42
Services (369)	9,099		1,019,465 43
Meters (370)	23,372		801,903 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	22,147		865,793 47
Total Distribution Plant	91,438	0	11,269,973
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			638,022 49
Office Furniture and Equipment (391)			39,607 50
Computer Equipment (391.1)			163,124 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	1,351,651	17,995	
Total utility plant in service directly assignable	12,162,397	568,660	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	12,162,397	568,660	

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	0	0	1,369,646
Total utility plant in service directly assignable	91,438	0	12,639,619
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	91,438	0	12,639,619

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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.
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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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	172,035	3,465	38
Overhead Conductors and Devices (365)	187,759	1,147	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	223,785	88,678	41
Line Transformers (368)	0		42
Services (369)	154,554	2,658	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	738,133	95,948	
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	<u>0</u>	<u>0</u>	<u>0</u>
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)	731		174,769 38
Overhead Conductors and Devices (365)	893		188,013 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,678		310,785 41
Line Transformers (368)			0 42
Services (369)	990		156,222 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	<u>4,292</u>	<u>0</u>	<u>829,789</u>
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	738,133	95,948
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	738,133	95,948

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>4,292</u>	<u>0</u>	<u>829,789</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>4,292</u>	<u>0</u>	<u>829,789</u>

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	140,716	3.33%	58,799	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	567,824	4.07%	53,949	30
Overhead Conductors and Devices (365)	379,434	3.03%	50,907	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	242,154	3.33%	53,716	33
Line Transformers (368)	562,439	2.88%	59,055	34
Services (369)	573,394	4.20%	42,242	35
Meters (370)	143,722	3.33%	25,165	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)	254,982	4.20%	35,374	39
Total Distribution Plant	2,864,665		379,207	
GENERAL PLANT				
Structures and Improvements (390)	322,851	2.78%	17,737	40
Office Furniture and Equipment (391)	14,989	5.88%	2,329	41
Computer Equipment (391.1)	145,129	14.29%	17,995	42
Transportation Equipment (392)	360,188	10.32%	21,980	43
Stores Equipment (393)	1,278	4.00%	70	44
Tools, Shop and Garage Equipment (394)	33,242	9.09%	3,351	45
Laboratory Equipment (395)	26,193	5.56%	2,447	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	4,374	6.67%	989	48
Miscellaneous Equipment (398)	1,098	10.00%		49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	912,292		66,898	
Total accum. prov. directly assignable	3,776,957		446,105	

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		7,772	3,300		195,043 28
363					0 29
364	5,920	1,565	5,980		620,268 30
365	7,224	3,929	250		419,438 31
366					0 32
367	17,757	3,880			274,233 33
368	5,919		450		616,025 34
369	9,099	3,042			603,495 35
370	23,372		800		146,315 36
371					0 37
372					0 38
373	22,147	4,133	1,206		265,282 39
	91,438	24,321	11,986	0	3,140,099
390					340,588 40
391					17,318 41
391.1					163,124 42
392					382,168 43
393					1,348 44
394					36,593 45
395					28,640 46
396					2,950 47
397					5,363 48
398					1,098 49
399					0 50
	0	0	0	0	979,190
	91,438	24,321	11,986	0	4,119,289

**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>3,776,957</u></u>		<u><u>446,105</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
	91,438	24,321	11,986	0	4,119,289

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

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	80,575	4.07%	7,057	30
Overhead Conductors and Devices (365)	58,305	3.03%	5,693	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	39,478	3.33%	8,901	33
Line Transformers (368)	0			34
Services (369)	89,087	4.20%	6,526	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	267,445		28,177	
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	267,445		28,177	

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	731	194			86,707 30
365	893	480			62,625 31
366					0 32
367	1,678	318			46,383 33
368					0 34
369	990	333			94,290 35
370					0 36
371					0 37
372					0 38
373					0 39
	4,292	1,325	0	0	290,005
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
	4,292	1,325	0	0	290,005

**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>267,445</u></u>		<u><u>28,177</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
	4,292	1,325	0	0	290,005

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)	170		1	1	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)	73		2		75		6
14.4/24.9 kV (25kV)					0		7
Other:							
NONE					0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)					0		9
7.2/12.5 kV (12kV)	21				21		10
14.4/24.9 kV (25kV)					0		11
Other:							
NONE					0		12
Underground Lines							
2.4/4.16 kV (4kV)					0		13
7.2/12.5 kV (12kV)	2		4		6		14
14.4/24.9 kV (25kV)					0		15
Other:							
NONE					0		16
Transmission System							
Pole Lines							
34.5 kV					0		17
69 kV					0		18
115 kV					0		19
138 kV					0		20
Other:							
NONE					0		21
Underground Lines							
34.5 kV					0		22
69 kV					0		23
115 kV					0		24
138 kV					0		25
Other:							
NONE					0		26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	3	3
Total	3	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	453	8
Total	454	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	454	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	28,852	Tuesday	01/30/2007	10:00	15,802	1
February	02	29,135				14,812	2
March	03	28,678	Tuesday	03/06/2007	09:30	14,325	3
April	04	27,353	Wednesday	04/04/2007	09:30	13,296	4
May	05	27,763	Monday	05/14/2007	14:00	13,483	5
June	06	32,263	Tuesday	06/26/2007	14:45	14,008	6
July	07	32,068	Wednesday	07/25/2007	14:45	14,259	7
August	08	31,493	Wednesday	08/01/2007	13:00	14,692	8
September	09	31,846	Wednesday	09/05/2007	14:00	12,962	9
October	10	27,008	Monday	10/08/2007	09:30	13,751	10
November	11	27,842	Wednesday	11/28/2007	08:00	14,776	11
December	12	28,361	Wednesday	12/12/2007	09:30	14,886	12
Total		352,662				171,052	

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	171,052	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	171,052	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	165,504	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	165,504	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,548	27
Total Energy Losses	5,548	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2435%	29
Total Disposition of Energy	171,052	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
SECURITY LIGHTS	MS-1	32	26	1
RESIDENTIAL ELECTRIC	RG-1	4,358	40,920	2
RESIDENTIAL TIME OF USE	RG-2	32	648	3
Total Sales for Residential Sales		4,422	41,594	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	125	31,939	4
LARGE POWER SERVICE	CP-2	25	47,435	5
INDUSTRIAL POWER SERVICE	CP-3	5	23,707	6
GENERAL SERVICE	GS-1	768	19,035	7
GENERAL SERVICE TIME OF DAY	GS-2	6	109	8
SECURITY LIGHTS/ATHLETIC LIGHTING	MS-1	90	236	9
Total Sales for Commercial & Industrial		1,019	122,461	
Public Street & Highway Lighting				
GENERAL SERVICE	GS-1	9	164	10
STREET LIGHTING SERVICE	MS-1	14	1,285	11
Total Sales for Public Street & Highway Lighting		23	1,449	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,464	165,504	

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)	
		2,472	542	3,014	1
		2,275,540	889,596	3,165,136	2
		27,121	13,059	40,180	3
0	0	2,305,133	903,197	3,208,330	
102,459		1,468,545	705,345	2,173,890	4
115,916	121,084	1,973,253	1,046,405	3,019,658	5
58,924	65,354	1,013,175	529,984	1,543,159	6
		1,090,208	421,169	1,511,377	7
		5,702	2,347	8,049	8
		13,237	4,970	18,207	9
277,299	186,438	5,564,120	2,710,220	8,274,340	
		9,469	3,577	13,046	10
		119,159	27,094	146,253	11
0	0	128,628	30,671	159,299	
				0	12
0	0	0	0	0	
277,299	186,438	7,997,881	3,644,088	11,641,969	

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	352,662				6
Average load factor	66.4426%				7
Total Cost of Purchased Power	9,818,061				8
Average cost per kWh	0.0574				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,761	9,041			12
February	6,296	8,516			13
March	6,120	8,205			14
April	5,543	7,753			15
May	6,142	7,341			16
June	6,272	7,736			17
July	6,278	7,981			18
August	6,927	7,765			19
September	5,384	7,578			20
October	6,284	7,467			21
November	6,120	8,656			22
December	5,839	9,047			23
Total kWh (000)	73,966	97,086			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Rice Lake					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	40,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	32,263					7
Dt and Hr of Such Maximum Demand	06/26/2007					8
	14:00					9
Kwh Output	171,052					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	5,686	1,360	100,229	1
Acquired during year	691	28	8,613	2
Total	6,377	1,388	108,842	3
Retired during year	311	9	270	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,066	1,379	108,572	6
Number end of year accounted for as follows:				7
In customers' use	5,314	1,229	89,681	8
In utility's use	10	1	150	9
				10
Locked meters on customers' premises				11
In stock	742	149	18,741	12
Total end of year	6,066	1,379	108,572	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	376	319,976	2
Sodium Vapor	150	650	492,700	3
Sodium Vapor	250	298	390,976	4
Total		1,328	1,231,556	
Ornamental				
Sodium Vapor	100	99	48,807	5
Sodium Vapor	150	12	9,096	6
Sodium Vapor	210	36	40,392	7
Total		147	98,295	
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.

Purchased Power (555) increased approximately 15%. Starting in March of 2007 Xcel Energy raised wholesale rates by approximately 9%. This cost is passed on to customers of Rice Lake Utilities through the power cost adjustment clause. Also the fuel adjustment from wholesale supplier Xcel Energy increased.

Other Expenses (557) increased by approximately \$20,000 or 61%. This was due to costs spent in the power cost intervention case in attempt to keep power cost increase by power supplier in line.

Station Expenses (582) increased by \$7,123 or approximately 96%. Most of the increase (\$5,500) is maintenance for load control. This was previously categorized under energy conservation. Being that Rice Lake Utilities now sends funds directly to Focus on Energy for energy conservation but continued the load management program, this account is the most appropriate under the unified system of accounts as it controls information over distribution lines. This type of expense will continue to be in this account in the future.

Overhead Line Expense (583) increased by \$86,501 or approximately 52%. This was a result of an electric employee being reinstated to a journey lineman position and receiving back pay for a time period of 6 months.

Underground Line expense (584) increased by \$7,066 or approximately 18%. Nothing out of the ordinary happened here. The prior year expense of \$38,784 was on the low side with the two years prior to that averaging near \$50,000.

Miscellaneous Distribution Expense (588) decreased by \$8,019 or approximately 21%. In the prior year more of the miscellaneous labor in this department involved cleaning shop and organizing mezzanine and inventory. In current year more labor time was spent on maintenance of general plant working to clean up old switchgear area into usable space. Also the combined amount cleared from transportation expense and inventory adjustment was less in 2007 than 2006.

Meter Reading Expense (586) increased by \$5,554 or approximately 48%. In 2007 a large batch of meters with ability to read automatically were installed. The meter tech actually spent more time reading meters with trial and error and experimentation to get these meters to work correctly. In the long run this cost should decrease. Also there was the addition of annual maintenance support of \$3,700 for this program.

Demonstrating and Selling Expense (912) increased by \$6,060. The main item in this account is to pay a portion to help support the Red Cedar Marketing Director whose job is to promote new business to Rice Lake. The cost in 2007 was \$5,652 versus \$2,118 in 2006. Also approximately \$2,500 was spent on radio ads to restore the good name of Rice Lake Utilities after territorial dispute with BEC.

Advertising Expense (913) is now zero compared to a credit of \$37,500 in the previous year. The credit was the approved amortization of a deferred credit in which has now reached a zero balance.

Outside Services Employed (923) increased by \$37,448 or almost 83% from the

ELECTRIC OPERATING SECTION FOOTNOTES

previous the year. Over \$24,000 involved legal fees concerning a personnel issue, another \$11,000 was spent on legal advice concerning future territorial issues and approximately \$3,500 was expended on marketing consultation.

Property Insurance (924) decreased by \$5,043 and was almost 1/2 the cost of the previous year. This was due to a large insurance dividend in the amount of \$2,506 which was credited back to this account.

Miscellaneous General Expenses (930) increased by \$6,540 or 62% from the prior year. In the year 2007 Rice Lake Utilities had a much larger Public Power celebration than in past years. This included a lunch for the public, a live radio broadcast, safety demonstrations and more at a total cost of near \$4,000 with an estimated 300 + customers in attendance for the weeks activities.

Maintenance of General Plant (932) had spending of \$35,614 in 2007 and zero in 2006. In previous years Rice Lake Utilities had a large indoor space used for the switchgear equipment. The switchgear equipment was retired and opened up this space for other use. In 2007 there was a large project to make this space usable for other storage use. The large room was refurbished, painted, carpeted and improved with the total project coming to a cost of \$35,614.

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

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

Line Transformers(368): Purchased 28 transformers for a total cost of \$250,284 including installation. The breakdown is as follows:

KVA	Quantity	Cost
25	3	\$5,366
37.5	3	\$3,579
75	2	\$11,975
112.5	4	\$25,557
150	4	\$28,438
225	1	\$8,296
300	5	\$49,698
500	4	\$49,140
1500	1	\$31,637
2000	1	\$36,598

Electric meters (370): Rice Lake purchased 691 new meters in 2007 at a cost of \$115,789 including installation. 672 of the new meters purchased have the capability to be read over the power line. These meters are the first batch of AMR meters purchased with the intention to install the entire system with these meters over the next few years.