



3013 (02-05-09)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

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

For the Year Ended: DECEMBER 31, 2008

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I KRISTI NELSON of
(Person responsible for accounts)
Rice Lake Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/06/2009
(Date)

OFFICE MANAGER
(Title)

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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: ricelakeutilities.com

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
Email 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:
Email Address: kristin@ricelakeutilities.com

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

Name:
Title:
Office Address:

Telephone:
Fax Number:
Email Address: kristin@ricelakeutilities.com

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

Name: THOMAS MOULETTE
Title: COMMISSION PRESIDENT
Office Address:
P.O. BOX 149
RICE LAKE, WI 54868

Telephone: (715) 234 - 2528
Fax Number: (715) 236 - 3147
Email Address: mdev@chibardun.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: BRAIN KAHL, CPA

Title:

Office Address: LARSONALLEN
821 B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 852 - 1100

Fax Number: (715) 852 - 1101

Email Address: bkahl@larsonalen.com

Date of most recent audit report: 4/1/2009

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 2008

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

Email Address: wallyt@ricelakeutilities.com

Name: MR. SCOTT REIMER

Title: GENERAL MANAGER

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

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

Email Address: scottr@ricelakeutilities.com

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
 - MR THOMAS MOULETTE, COMMISSION PRESIDENT
 - MR RICHARD SANDSTROM, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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
Email Address:

Contract/Agreement beginning-ending dates: 3/1/2008 2/28/2009

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

Provides locating and marking of underground facilities.

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
Email Address:

Contract/Agreement beginning-ending dates: 1/1/2008 3/31/2008

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

Provides digging and trenching 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
Email Address: tgoldengoldcross@yahoo.com

Contract/Agreement beginning-ending dates: 1/1/2008 12/31/2008

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

Provides after hours answering and dispatch service.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	13,141,257	12,794,078	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,474,906	11,543,557	2
Depreciation Expense (403)	544,600	520,952	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	420,355	413,115	5
Total Operating Expenses	12,439,861	12,477,624	
Net Operating Income	701,396	316,454	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	701,396	316,454	
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)	90,941	194,232	10
Miscellaneous Nonoperating Income (421)	205,606	237,412	11
Total Other Income	296,547	431,644	
Total Income	997,943	748,098	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,356)	(34,356)	12
Other Income Deductions (426)	105,192	100,603	13
Total Miscellaneous Income Deductions	70,836	66,247	
Income Before Interest Charges	927,107	681,851	
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)	346	62	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	346	62	
Net Income	926,761	681,789	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,676,890	16,998,986	20
Balance Transferred from Income (433)	926,761	681,789	21
Miscellaneous Credits to Surplus (434)	2,510	0	22
Miscellaneous Debits to Surplus--Debit (435)	4,497	3,885	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)	18,601,664	17,676,890	

DETAILS OF INCOME STATEMENT ACCOUNTS

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	13,141,257	0	13,141,257	1
Total (Acct. 400):	13,141,257	0	13,141,257	
Operation and Maintenance Expense (401-402):				
Derived	11,474,906	0	11,474,906	2
Total (Acct. 401-402):	11,474,906	0	11,474,906	
Depreciation Expense (403):				
Derived	544,600	0	544,600	3
Total (Acct. 403):	544,600	0	544,600	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	420,355	0	420,355	5
Total (Acct. 408):	420,355	0	420,355	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	701,396	0	701,396	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC	46,470	0	46,470	11
WATER	44,471		44,471	12
Total (Acct. 419):	90,941	0	90,941	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		179,422	179,422	13
Contributed Plant - Electric		26,184	26,184	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	205,606	205,606	
TOTAL OTHER INCOME:	90,941	205,606	296,547	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(34,356)	0	(34,356)	16
NONE			0	17
Total (Acct. 425):	(34,356)	0	(34,356)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	72,901	72,901	18
Depreciation Expense on Contributed Plant - Electric	0	30,092	30,092	19
REGULATORY EXPENSE	2,199		2,199	20
Total (Acct. 426):	2,199	102,993	105,192	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,157)	102,993	70,836	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	21
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	22
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	346	0	346	25
Total (Acct. 431):	346	0	346	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	346	0	346	
NET INCOME:	824,148	102,613	926,761	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	13,739,867	3,937,023	17,676,890	27
Total (Acct. 216):	13,739,867	3,937,023	17,676,890	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	824,148	102,613	926,761	28
Total (Acct. 433):	824,148	102,613	926,761	
Miscellaneous Credits to Surplus (434):				
WATER GAIN TRUCK SALE	2,510		2,510	29
Total (Acct. 434):	2,510	0	2,510	
Miscellaneous Debits to Surplus--Debit (435):				
ELECTRIC	4,497		4,497	30
Total (Acct. 435)--Debit:	4,497	0	4,497	
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	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,562,028	4,039,636	18,601,664	

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	1,012,687	12,128,570	0	0	13,141,257	1
Less: interdepartmental sales	495	71,062	0	0	71,557	2
Less: interdepartmental rents	0	40,720		0	40,720	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	300	5,000			5,300	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,011,892	12,011,788	0	0	13,023,680	

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	255,774	(11,484)	244,290	1
Electric operating expenses	459,975	(37,809)	422,166	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	571	11,484	12,055	8
Electric utility plant accounts	65,517	37,809	103,326	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	626	0	626	13
Accum. prov. for depreciation of electric plant	11,809	0	11,809	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	794,272	0	794,272	

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	5.3	1
Electric	8.4	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)	23,114,863	22,214,413	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,115,170	6,658,674	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,999,693	15,555,739	
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
Sinking Funds (125)	0		9
Depreciation Fund (126)	2,110,420	2,263,565	10
Other Special Funds (128)	392,810		11
Total Other Property and Investments	2,503,815	2,264,150	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,773,483	1,370,010	12
Special Deposits (134)	5,628	6,802	13
Working Funds (135)	600	600	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,018,981	1,059,269	17
Other Accounts Receivable (143)	114,043	81,203	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	23,255	17,844	19
Receivables from Municipality (145)	39,937	16,615	20
Plant Materials and Operating Supplies (154)	295,757	254,509	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,225,174	2,771,164	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	0	0	
Total Assets and Other Debits	21,728,682	20,591,053	

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)	1,020,227	927,807	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	18,601,664	17,676,890	37
Total Proprietary Capital	19,621,891	18,604,697	
LONG-TERM DEBT			
Bonds (221)	0		38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,069,365	927,741	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	5,605	6,802	44
Taxes Accrued (236)	349,335	338,045	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)	16,312	19,726	47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	1,440,617	1,292,314	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	666,174	694,042	51
Total Deferred Credits	666,174	694,042	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,728,682	20,591,053	

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	8,690,392	0	0	13,524,021	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)	4,912,257	0	0	13,066,316	2
Utility Plant in Service - Contributed Plant (101.2)	4,221,537	0	0	850,252	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				50,356	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,215			12,930	8
Total Utility Plant	9,135,009	0	0	13,979,854	
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)	1,649,378	0	0	4,408,327	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	745,168	0	0	312,297	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,394,546	0	0	4,720,624	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,740,463	0	0	9,259,230	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
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)	1,577,113	4,119,289			5,696,402	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	101,898	442,702			544,600	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,056				16,056	6
Accruals charged other						7
accounts (specify):						8
depreciation on transportation	5,192	17,749			22,941	9
Salvage	10,922	59,366			70,288	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	134,068	519,817	0	0	653,885	16
Debits during year						17
Book cost of plant retired	44,755	202,034			246,789	18
Cost of removal	17,048	28,745			45,793	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	61,803	230,779	0	0	292,582	25
Balance end of year (111.1)	1,649,378	4,408,327	0	0	6,057,705	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	672,267	290,005			962,272	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	72,901	30,092			102,993	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	72,901	30,092	0	0	102,993	16
Debits during year						17
Book cost of plant retired	0	5,721			5,721	18
Cost of removal	0	2,079			2,079	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	7,800	0	0	7,800	25
Balance end of year (111.2)	745,168	312,297	0	0	1,057,465	26
Footnotes						27

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
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	17,844	1
Additions:		
Provision for uncollectibles during year	5,300	2
Collection of accounts previously written off: Utility Customers	111	3
Collection of accounts previously written off: Others		4
Total Additions	5,411	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	23,255	

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)			255,332		255,332	212,641	3
Total Electric Utility					255,332	212,641	

Account	Total End of Year	Amount Prior Year	
Electric utility total	255,332	212,641	1
Water utility (154)	40,425	41,868	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	295,757	254,509	

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	927,807	1
Changes during year (explain):		
VILLAGE SQUARE WATER	66,956	2
VILLAGE SQUARE ELECTRIC	4,239	3
LIGHTING VILLAGE SQUARE	8,069	4
LIGHTING HWY 48	13,156	5
Balance end of year	1,020,227	

BONDS (ACCT. 221)

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)	1
NONE				0	1
			Total Bonds (Account 221):	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)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	338,045	1
Accruals:		
Charged water department expense	155,916	2
Charged electric department expense	264,439	3
Charged sewer department expense	4,376	4
Other (explain):		
NONE		5
Total Accruals and other credits	424,731	
Taxes paid during year:		
County, state and local taxes	338,044	6
Social Security taxes	49,169	7
PSC Remainder Assessment	11,684	8
Other (explain):		
gross revenue & License fee	14,544	9
Total payments and other debits	413,441	
Balance end of year	349,335	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

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	346	346	0	* 4
Subtotal	0	346	346	0	
Total	0	346	346	0	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

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 reflects interest that was paid to the customer during the year which is no longer payable. Amount reflected should be zero.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
WATER	1,558,864	4
ELECTRIC	551,556	5
Total (Acct. 126):	2,110,420	
Other Special Funds (128):		
ELECTRIC	392,810	6
Total (Acct. 128):	392,810	
Special Deposits (134):		
ELECTRIC	5,628	7
Total (Acct. 134):	5,628	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	81,120	9
Electric	937,861	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,018,981	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELECTRIC (WORKORDERS\$ 85,959, POLE CONT. \$10,270, OTHER \$5,126)	101,355	* 15
WATER (TOWER PREP. \$7,568, OTHER \$5,120)	12,688	* 16
Total (Acct. 143):	114,043	
Receivables from Municipality (145):		
WATER TAX ROLL	3,393	* 17
ELECTRIC(TAX ROLL \$36, 067 SALES TAX \$477)	36,544	* 18
Total (Acct. 145):	39,937	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	515,334	26
BENEFITS RESERVE WATER	66,012	27
BENEFITS RESERVE ELECTRIC	88,100	28
PUBLIC BENEFITS / ENERGY CONSERVATOIN	(3,272)	29
Total (Acct. 253):	666,174	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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 - \$101,335): Electric Utility includes \$85,959 for workorders including primary extentions, \$10,270 for pole contact rental and \$5,126 for other. (Water): Water accounts receivable includes \$7,568 billed for work to prepare the water tower for cell rental and \$5,120 for other.

145 receivables from municipal includes electric, tax roll of \$36,067 and sales tax of \$477. Water tax roll is \$3,393.

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)	4,779,659	12,852,967	0	0	17,632,626	1
Materials and Supplies	41,146	233,986	0	0	275,132	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,613,245	4,263,808	0	0	5,877,053	4
Customer Advances for Construction					0	5
Regulatory Liability	353,602	178,909	0	0	532,511	6
NONE					0	7
Average Net Rate Base	2,853,958	8,644,236	0	0	11,498,194	
Net Operating Income	53,655	647,741	0	0	701,396	8
Net Operating Income as a percent of						
Average Net Rate Base	1.88%	7.49%	N/A	N/A	6.10%	

**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	365,009	184,681	0	0	549,690	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	342,196	173,138	0	0	515,334	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Extension of electric service to Toys Scrap & Salvage on the north end of town. The extension will provide for 3 or 4 more available services.

Water service was made available in the camelot development providing potential water service to 14 customers.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

Rice Lake Utilities currently has a request to the Public Service Commission of Wisconsin to roll the average power cost adjustment into the rates.

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	974,134	993,443	1
Total Sales of Water	974,134	993,443	
Other Operating Revenues			
Forfeited Discounts (470)	2,233	2,046	2
Rents from Water Property (472)	30,979	23,661	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,341	4,590	5
Total Other Operating Revenues	38,553	30,297	
Total Operating Revenues	1,012,687	1,023,740	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	7,130	4,359	6
Pumping Expenses (620-633)	68,490	68,978	7
Water Treatment Expenses (640-652)	12,063	12,254	8
Transmission and Distribution Expenses (660-678)	311,741	249,731	9
Customer Accounts Expenses (901-906)	98,535	93,565	10
Sales Expenses (910)	4,749	5,585	11
Administrative and General Expenses (920-932)	198,510	154,916	12
Total Operation and Maintenance Expenses	701,218	589,388	
Other Operating Expenses			
Depreciation Expense (403)	101,898	96,827	13
Amortization Expense (404-407)		0	14
Taxes (408)	155,916	144,881	15
Total Other Operating Expenses	257,814	241,708	
Total Operating Expenses	959,032	831,096	
NET OPERATING INCOME	53,655	192,644	

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 (Account 461).
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 (460.1)	2	17	60	1
Commercial (460.2)	14	391	1,091	2
Industrial (460.3)	1	2	42	3
Public Authority (460.4)	4	3,509	2,738	4
Total Unmetered Sales to General Customers (460)	21	3,919	3,931	
Metered Sales to General Customers (461)				
Residential (461.1)	3,163	143,602	370,497	5
Commercial (461.2)	472	57,926	99,550	6
Industrial (461.3)	122	108,080	103,538	7
Public Authority (461.4)	34	14,544	20,364	8
Total Metered Sales to General Customers (461)	3,791	324,152	593,949	
Private Fire Protection Service (462)	43		19,090	9
Public Fire Protection Service (463)	3,749		356,669	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	162	495	13
Total Sales of Water	7,606	328,233	974,134	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	356,669	3
NONE		4
Total Public Fire Protection Service (463)	356,669	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,233	6
Other (specify):		
Total Forfeited Discounts (470)	2,233	
Rents from Water Property (472):		
WATER TOWER RENT	30,979	7
Total Rents from Water Property (472)	30,979	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	5,341	10
Other (specify):		
Total Other Water Revenues (474)	5,341	

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)	2,087	3,721	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	5,043	638	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 Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	7,130	4,359	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	57,868	57,696	16
Pumping Labor and Expenses (624)	8,711	8,665	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	1,911	2,617	24
Total Pumping Expenses	68,490	68,978	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	12,063	12,254	26
Operation Labor and Expenses (642)	0		27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
Total Water Treatment Expenses	12,063	12,254	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	39,837	39,332	33
Storage Facilities Expenses (661)	533	599	34
Transmission and Distribution Lines Expenses (662)	162,869	150,429	35
Meter Expenses (663)	14,907	20,212	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	9,504	0	42
Maintenance of Transmission and Distribution Mains (673)	21,993	20,307	43
Maintenance of Services (675)	57,177	13,509	* 44
Maintenance of Meters (676)		283	45
Maintenance of Hydrants (677)	3,243	3,481	46
Maintenance of Miscellaneous Plant (678)	1,678	1,579	47
Total Transmission and Distribution Expenses	311,741	249,731	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	22,566	21,360	48
Meter Reading Expenses (902)	18,484	16,776	49
Customer Records and Collection Expenses (903)	57,185	55,129	50
Uncollectible Accounts (904)	300	300	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	98,535	93,565	
SALES EXPENSES			
Sales Expenses (910)	4,749	5,585	54
Total Sales Expenses	4,749	5,585	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,955	4,939	* 55
Office Supplies and Expenses (921)	14,718	20,224	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	4,727	4,218	58
Property Insurance (924)	4,168	2,779	59
Injuries and Damages (925)	11,377	13,690	60
Employee Pensions and Benefits (926)	74,391	67,158	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	4,425	2,627	64
Rents (931)	40,749	39,281	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	198,510	154,916	
Total Operation and Maintenance Expenses	701,218	589,388	

WATER OPERATION & MAINTENANCE EXPENSES

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 water service (675): This account increased by \$43,668 or approximately 323% from prior year. The amount spent in this account varies from year to year depending on the amount of repairs and digging. The amount spent in 2008 is actually much closer to the average spending in this account. 2007 was a very low year with only \$13,509 spent. \$98,171 was expended in 2006. The 5 year average for this account is approximately \$50,000. Street projects occurred in 2008 and during that time water services are checked and replaced or repaired if needed. There is a cost to checking all these services however it is the best time to do so when the streets are dug up. It is expected that this will normal annual activity in the future.

Admin and General Salaries (920): This account increased by \$39,016 or approximately 800% from the prior year. This was because in prior years only commissioners were in this account. In 2008 the general manager salary which had been electric only was distributed to this account.

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		141,582	132,721	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,377	4,058 *	2
Net property tax equivalent		137,205	128,663	
Social Security		17,659	15,082	3
PSC Remainder Assessment		1,052	1,136	4
Other (specify): NONE			0	5
Total tax expense		155,916	144,881	

TAXES (ACCT. 408 - WATER)

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

General footnotes

Tax charged to the 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)

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		0.206249				3
County tax rate	mills		5.048513				4
Local tax rate	mills		10.194112				5
School tax rate	mills		9.552227				6
Voc. school tax rate	mills		1.209173				7
Other tax rate - Local	mills		0.148781				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.359055				10
Less: state credit	mills		1.535208				11
Net tax rate	mills		24.823847				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.194112				14
Combined School Tax Rate	mills		10.761400				15
Other Tax Rate - Local	mills		0.148781				16
Total Local & School Tax	mills		21.104293				17
Total Tax Rate	mills		26.359055				18
Ratio of Local and School Tax to Total	dec.		0.800647				19
Total tax net of state credit	mills		24.823847				20
Net Local and School Tax Rate	mills		19.875134				21
Utility Plant, Jan. 1	\$	8,690,392	8,690,392				22
Materials & Supplies	\$	41,868	41,868				23
Subtotal	\$	8,732,260	8,732,260				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	8,657,491	8,657,491				26
Assessment Ratio	dec.		0.822821				27
Assessed Value	\$	7,123,565	7,123,565				28
Net Local & School Rate	mills		19.875134				29
Tax Equiv. Computed for Current Year	\$	141,582	141,582				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)	\$	141,582					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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--

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	13,289				13,289	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	155,959				155,959	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	169,248	0	0	0	169,248	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	103,101				103,101	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	335,526				335,526	14
Diesel Pumping Equipment (326)	2,782				2,782	15
Other Pumping Equipment (328)	40,298				40,298	16
Total Pumping Plant	481,707	0	0	0	481,707	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	42,561				42,561	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	42,561	0	0	0	42,561	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	23,165				23,165	22
Structures and Improvements (341)	46,420				46,420	23
Distribution Reservoirs and Standpipes (342)	201,649				201,649	24
Transmission and Distribution Mains (343)	2,067,398	57,360	952	59,276	2,183,082	* 25
Services (345)	439,843	21,793	201		461,435	26
Meters (346)	535,230	109,239	11,965		632,504	* 27
Hydrants (348)	346,565	23,639	930	7,680	376,954	* 28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,660,270	212,031	14,048	66,956	3,925,209	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	16,142				16,142	31
Office Furniture and Equipment (391)	13,648				13,648	32
Computer Equipment (391.1)	5,207	4,368			9,575	33
Transportation Equipment (392)	73,665	25,011	30,707		67,969	34
Stores Equipment (393)	2,863				2,863	35
Tools, Shop and Garage Equipment (394)	21,356	1,584			22,940	36
Laboratory Equipment (395)	2,376				2,376	37
Power Operated Equipment (396)	46,121				46,121	38
Communication Equipment (397)	109,137				109,137	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,761				2,761	41
Total General Plant	293,276	30,963	30,707	0	293,532	
Total utility plant in service directly assignable	4,647,062	242,994	44,755	66,956	4,912,257	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,647,062	242,994	44,755	66,956	4,912,257	

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

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

If Adjustments for any account are nonzero, please explain.

There are adjustments of \$59,276 in account (343) mains and for \$7,680 in account (348) Hydrants. This is because in the prior year 1,130 feet of main and 2 hydrants were added and were recorded as contributions by developers for the village square project. It turns out that this particular project was paid for with TID funds thus making it paid by municipality and hence moving the plant from financed by contributions to financed by municipality.

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	142,122				142,122	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	20,598				20,598	16
Total Pumping Plant	162,720	0	0	0	162,720	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	43,255				43,255	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,817,546	184,444		(59,276)	2,942,714	25
Services (345)	545,846	25,282			571,128	26
Meters (346)	0				0	27

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	472,748	36,652		(7,680)	501,720	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,879,395	246,378	0	(66,956)	4,058,817	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	4,042,115	246,378	0	(66,956)	4,221,537	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,042,115	246,378	0	(66,956)	4,221,537	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

There are adjustments of -\$59,276 in account (343) mains and for -\$7,680 in account (348) Hydrants. This is because in the prior year 1,130 feet of main and 2 hydrants were added and were recorded as contributions by developers for the village square project. It turns out that this particular project was paid for with TID funds thus making it paid by municipality and hence moving the plant from financed by contributions to financed by municipality.

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)	100,930	2.90%	4,522	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	100,930		4,522	
PUMPING PLANT				
Structures and Improvements (321)	85,847	3.20%	3,300	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	97,142	4.40%	14,763	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	17,320	4.40%	1,896	11
Total Pumping Plant	200,309		19,959	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	29,826	6.00%	2,553	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	29,826		2,553	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	4,158	3.20%	1,486	16
Distribution Reservoirs and Standpipes (342)	115,792	1.90%	3,832	17
Transmission and Distribution Mains (343)	315,022	1.30%	27,619	18
Services (345)	112,113	2.90%	13,069	19
Meters (346)	348,504	5.50%	32,114	20
Hydrants (348)	91,944	2.20%	7,957	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	987,533		86,077	
GENERAL PLANT				
Structures and Improvements (390)	13,268	2.90%	468	23
Office Furniture and Equipment (391)	11,833	5.80%	791	24
Computer Equipment (391.1)	5,207	26.70%	1,973	25
Transportation Equipment (392)	44,946	16.67%	5,192	26
Stores Equipment (393)	2,266	5.80%	166	27
Tools, Shop and Garage Equipment (394)	20,933	5.80%	1,285	28
Laboratory Equipment (395)	2,376	5.80%		29

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					105,452	4
316					0	5
317					0	6
	0	0	0	0	105,452	
321					89,147	7
323					0	8
325					111,905	9
326					0	10
328					19,216	11
	0	0	0	0	220,268	
331					0	12
332					32,379	13
333					0	14
334					0	15
	0	0	0	0	32,379	
341					5,644	16
342					119,624	17
343	952	4,373			337,316	18
345	201	10,278			114,703	19
346	11,965		775		369,428	20
348	930	2,397	552		97,126	21
349					0	22
	14,048	17,048	1,327	0	1,043,841	
390					13,736	23
391					12,624	24
391.1					7,180	25
392	30,707		9,595		29,026	26
393					2,432	27
394					22,218	28
395					2,376	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	46,121	7.50%		30
Communication Equipment (397)	109,137	15.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	2,428	5.80%	160	33
Total General Plant	258,515		10,035	
Total accum. prov. directly assignable	1,577,113		123,146	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 1,577,113		 123,146	

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)	
396					46,121	30
397					109,137	31
397.1					0	32
398					2,588	33
	30,707	0	9,595	0	247,438	
	44,755	17,048	10,922	0	1,649,378	
					0	34
	44,755	17,048	10,922	0	1,649,378	

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	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)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	14,788	4.40%	6,254	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	2,143	4.40%	906	11
Total Pumping Plant	16,931		7,160	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	3,274	3.20%	1,384	16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	391,442	1.30%	37,441	18
Services (345)	152,130	2.90%	16,197	19
Meters (346)	0	0.00%		20
Hydrants (348)	108,490	2.20%	10,719	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	655,336		65,741	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					21,042	9
326					0	10
328					3,049	11
	0	0	0	0	24,091	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					4,658	16
342					0	17
343					428,883	18
345					168,327	19
346					0	20
348					119,209	21
349					0	22
	0	0	0	0	721,077	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	672,267		72,901	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	672,267		72,901	

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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	745,168	
					0	34
	0	0	0	0	745,168	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,986	42,986	1
February			42,595	42,595	2
March			46,907	46,907	3
April			43,420	43,420	4
May			43,765	43,765	5
June			45,620	45,620	6
July			48,275	48,275	7
August			46,113	46,113	8
September			45,313	45,313	9
October			38,433	38,433	10
November			31,517	31,517	11
December			38,158	38,158	12
Total annual pumpage	0	0	513,102	513,102	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	513,102	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	513,102	3
Less: Gallons (000's) sold:	328,233	4
Gallons (000's) entering distribution system but not sold:	184,869	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,529	7
Gallons (000's) used for fire protection:	1,862	8
Gallons (000's) used to prevent freezing of distribution system:	4,591	9
Gallons (000's) used for other system uses:	723	10
Subtotal Estimated Usage:	14,705	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	15,306	13
Gallons (000's) lost due to service leaks or breaks:	77,606	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	7,073	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	70,179	17
Subtotal of Estimated Losses:	170,164	18
Percentage of water entering distribution system sold:	64%	19
Percentage of unaccounted for water:	14%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,073	22
Date of maximum: 08/26/2008		23
Cause of maximum: Flushing mains on the upper system due to emergency chlorination.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	960	25
Date of minimum: 11/26/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	767,692	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	20	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,760	35
Outside municipality?	46	36

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)	
ALLEN STREET	5	309	16	840,000	Yes	1
MAIN STREET	2	400	12	1,080,000	Yes	2
NARROWS PARK	4	450	24	800,000	Yes	3
WATER STREET	1	400	16	1,152,000	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.	9
Year Installed	1962	1974	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	50	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER	#7 BOOSTER	15
Location	ALLEN STREET	HILLTOP	S. PIONEER	16
Purpose	P	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING	BERKELEY B32PB HS	19
Year Installed	1990	1994	2005	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	900	500	800	22
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
Footnotes				27
				28

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
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?	N	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	369				369	1
M	D	1.000	649				649	2
M	D	1.250	7,510				7,510	3
M	D	2.000	1,143				1,143	4
M	D	4.000	34,118		300		33,818	5
M	D	6.000	90,830	1,111			91,941	6
P	D	6.000	5,986				5,986	7
M	D	8.000	76,090	1,794			77,884	8
P	D	8.000	11,374				11,374	9
M	D	10.000	71,225	301	1		71,525	10
P	D	10.000	1,773				1,773	11
M	D	12.000	32,616	960			33,576	12
P	D	12.000	1,695				1,695	13
M	D	16.000	1,255				1,255	14
Total Within Municipality			336,633	4,166	301	0	340,498	
Total Utility			336,633	4,166	301	0	340,498	

WATER MAINS

Water Mains (Page W-19)

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: \$184,445 was contributed by developers. This accounted for almost all of the new main that was installed. RLU paid \$16,815 for conduit associated with 376 ft of main. RLU also paid \$22,077 for 301 feet of main that was replaced. RLU also paid \$18,468 for oversizing of 960 feet of 12" main in the camelot development.

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	2,657	1	7		2,651		1
M	1.000	853	14	1		866	101	2
M	1.250	45				45		3
P	1.500	2				2		4
M	1.500	57				57		5
M	2.000	99	8			107	8	6
M	4.000	32				32		7
M	6.000	29				29	6	8
M	8.000	10				10	1	9
Total Utility		3,784	23	8	0	3,799	116	

WATER SERVICES

Water Services (Page W-20)

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

Financing of the replacement of 8 services was financed by Rice Lake Utilities at a cost of \$21,793. The remaining 15 services were paid for by developers at a cost of \$25,282.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	3,515	78	101		3,492	185	1
0.750	79		3		76	7	2
1.000	133	3	1		135	4	3
1.500	57	1			58	6	4
2.000	59		4	10	65	9	5
3.000	29	2	1	(2)	28	8	6
4.000	5				5	1	7
6.000	3				3	0	8
8.000	2				2	0	9
Total:	3,882	84	110	8	3,864	220	

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	3,121	297	16	5	1	52	3,492	1
0.750	25	33	10	2	0	6	76	2
1.000	13	72	25	6	0	19	135	3
1.500	3	31	19	2	0	3	58	4
2.000	0	18	35	8	1	3	65	5
3.000	0	3	11	6	0	8	28	6
4.000	0	2	3	0	0	0	5	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	2	0	2	9
Total:	3,162	456	119	29	7	91	3,864	

METERS

Meters (Page W-21)

Explain all reported adjustments.

2 inch meters were increased by 10 and 3 inch meters were decreased by 2. This is a result of taking an accurate meter inventory for these sizes.

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

Rice Lake Utilities has been testing all meters 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

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	570	13	3		580	2
Total Fire Hydrants	570	13	3	0	580	
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:	580	*
Number of distribution system valves end of year:	997	
Number of distribution valves operated during year:	153	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Operation of Valves: 153 distribution valves were operated during the year. Rice Lake utilities is aware of the recommendation to operate 1/2 of the valves however with staff and time constraints a lower amount of valves were actually operated.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	11,986,256	11,641,969	1
Total Sales of Electricity	11,986,256	11,641,969	
Other Operating Revenues			
Forfeited Discounts (450)	17,727	15,015	2
Miscellaneous Service Revenues (451)	6,790	6,366	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	70,575	66,019	5
Interdepartmental Rents (455)	40,720	39,242	6
Other Electric Revenues (456)	6,502	1,727	7
Total Other Operating Revenues	142,314	128,369	
Total Operating Revenues	12,128,570	11,770,338	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	9,981,543	9,870,887	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	380,654	570,351	10
Customer Accounts Expenses (901-905)	135,771	136,425	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	4,749	8,179	13
Administrative and General Expenses (920-932)	270,971	368,327	14
Total Operation and Maintenance Expenses	10,773,688	10,954,169	
Other Expenses			
Depreciation Expense (403)	442,702	424,125	15
Amortization Expense (404-407)		0	16
Taxes (408)	264,439	268,234	17
Total Other Expenses	707,141	692,359	
Total Operating Expenses	11,480,829	11,646,528	
NET OPERATING INCOME	647,741	123,810	

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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	17,727	2
Other (specify):		
Total Forfeited Discounts (450)	17,727	
Miscellaneous Service Revenues (451):		
PERMITS	34	3
RECONNECTIONS	4,540	4
SURGE PROTECTION	594	5
NFS CHECKS	1,622	6
Total Miscellaneous Service Revenues (451)	6,790	
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	5,080	8
RENT ON BUILDING WASTEWATER	23,520	9
RENT ON POLES	41,975	10
Total Rent from Electric Property (454)	70,575	
Interdepartmental Rents (455):		
RENT ON BUILDING WATER DEPARTMENT	35,640	11
RENT ON EQUIPMENT WATER DEPARTMENT	5,080	12
Total Interdepartmental Rents (455)	40,720	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,725	13
HANDLING CHARGE SALE OF MATERIALS EQUIPMENT	4,777	14
Total Other Electric Revenues (456)	6,502	

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
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

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			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	9,958,603	9,818,061	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	22,940	52,826	* 36
Total Other Power Supply Expenses	9,981,543	9,870,887	
Total Power Production Expenses	9,981,543	9,870,887	
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)	25,279	87,578	* 50
Load Dispatching (581)		0	51
Station Expenses (582)	8,055	14,550	52
Overhead Line Expenses (583)	121,587	251,016	53
Underground Line Expenses (584)	37,394	45,850	54
Street Lighting and Signal System Expenses (585)	13,544	9,015	55
Meter Expenses (586)	44,060	29,659	* 56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	53,246	30,014	* 58
Rents (589)	578	569	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	2,139	1,346	62
Maintenance of Overhead Lines (593)	49,425	85,863	* 63

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			
Maintenance of Underground Lines (594)	9,661	9,414	64
Maintenance of Line Transformers (595)	12,385	626	* 65
Maintenance of Street Lighting and Signal Systems (596)	3,180	4,008	66
Maintenance of Meters (597)	121	843	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	380,654	570,351	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	26,065	28,228	69
Meter Reading Expenses (902)	16,507	17,125	70
Customer Records and Collection Expenses (903)	88,199	86,072	71
Uncollectible Accounts (904)	5,000	5,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	135,771	136,425	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)	4,749	8,179	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	4,749	8,179	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	53,441	6,717	* 79
Office Supplies and Expenses (921)	19,844	22,496	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	4,942	82,611	* 82
Property Insurance (924)	10,068	4,778	83
Injuries and Damages (925)	39,614	42,316	84
Employee Pensions and Benefits (926)	120,939	151,475	* 85
Regulatory Commission Expenses (928)		5,239	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	18,373	17,081	88
Rents (931)		0	89
Maintenance of General Plant (932)	3,750	35,614	* 90
Total Administrative and General Expenses	270,971	368,327	
Total Operation and Maintenance Expenses	10,773,688	10,954,169	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Other Expenses (557) decreased by \$29,886 or approximately 57%. This is because in the prior year approx. \$20,000 was spent on the power cost intervention case in an attempt to keep power cost in line from wholesale power supplier.

Operation Supervision and Engineering (580): This account decreased by \$62,299 or 71%. This is because the general manger was in this account in prior years and this year was distributed to account 920 amongst three different utilities. Also the accrued benefits such as sick leave and vacation were distributed at this time taking almost \$25,000 to other accounts. A new employee started in this account but was only working for 3/4 of the year.

Overhead Line Expense(583): This account decreased by \$129,429 or approx. 52%. This was because in the prior year there was a back pay payout of \$86,500. Also in 2008 approx. \$45,000 more labor went to workorders (\$77,000 in 2008 compared to \$32,000 in 2007). This in turn decreased the labor spent in this area. Also more time was spent woking in other areas such as metering.

Meter Expenses (586): This account increased by \$14,401 or aprpx. 49%. This is because the utiltiy is in the middle of installing AMR meters. The meter tech has kept very busy with trouble shooting the new meters and resolving issues as they come up.

Miscellaneous Distribution Expenses (588): This account increased by \$23,232 or approx. 77%. Near \$7,000 was spent on an Electric Thermal Storage consulting and rebate program. Also \$4,500 was spent on some projects that came up on the building. The prior year was a lower than average year. The five year average for this account is approximaely \$40,000. The two items mentioned resulted in the year being above average but without the 2 items mentioned it would have been a close to average year.

Maintenance of Overhead Lines (593): This account decreased by \$36,437 or approx. 74%. This is because in the prior years RLU contracted with Asplundh Tree service for tree trimming. In 2007 this service cost the utility approx. \$48,000. Rlu has hired some of the chipping but for the most part has performed the tree trimming in house this year.

Maintenance of Line Transformers (595): This account increased by \$11,759. In 2008 leaks were repaired in two transformers costing \$10,652. These repairs accounted for almost all of the increase.

Administrative and General Salaries: (920): This account rose from \$6,717 to \$53,441. This is because 40% of general manager salary was redistributed to this account. When this redistribution occurred in 2008 the appropriate sick and vaction accruals also moved to this account increasing it by an additional \$12,000.

Outside Services Employed (923): This account decreased by \$77,669 or 94%. In the prior year there was much legal work involving fees of over \$24,000 concerning a personel issue, another \$15,000 spent on legal advice concerning territorial issues. In 2008 the utility sought very little legal or outside advice.

Employee Pensions and Benefits (926): This account decreased by \$30,536 or about 20%. That is because more labor (around \$45,000) went into work orders in 2008 compared to 2007 and this account is directly linked with the labor accounts. A labor overhead rate of 50% is used in the capalitzation of workoders. Because of the direct link with the labor accounts, this would also mean that near \$23,000 more of overheads went into workorders in 2007 compared to 2008. Also the fact that 60% of the the GM's salary and benefits are now in other utilities helped to lower the amount in this account (approx. \$11,000).

Maintenance of General Plant (932): This account decreased by \$31,864 or 89%. In the prior year RLU had a major maintenance project refurbishing the old switchgear room to make it into useable space. This did not occur in 2007.

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		207,753	205,324	1
Social Security		31,510	40,535	2
Wisconsin Gross Receipts Tax		14,544	10,888	3
PSC Remainder Assessment		10,632	11,487	4
Other (specify): NONE			0	5
Total tax expense		264,439	268,234	

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		0.206249				3
County tax rate	mills		5.048513				4
Local tax rate	mills		10.194112				5
School tax rate	mills		9.552227				6
Voc. school tax rate	mills		1.209173				7
Other tax rate - Local	mills		0.148781				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.359055				10
Less: state credit	mills		1.535208				11
Net tax rate	mills		24.823847				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.194112				14
Combined School Tax Rate	mills		10.761400				15
Other Tax Rate - Local	mills		0.148781				16
Total Local & School Tax	mills		21.104293				17
Total Tax Rate	mills		26.359055				18
Ratio of Local and School Tax to Total	dec.		0.800647				19
Total tax net of state credit	mills		24.823847				20
Net Local and School Tax Rate	mills		19.875134				21
Utility Plant, Jan. 1	\$	13,524,021	13,524,021				22
Materials & Supplies	\$	212,641	212,641				23
Subtotal	\$	13,736,662	13,736,662				24
Less: Plant Outside Limits	\$	1,032,922	1,032,922				25
Taxable Assets	\$	12,703,740	12,703,740				26
Assessment Ratio	dec.		0.822821				27
Assessed Value	\$	10,452,904	10,452,904				28
Net Local & School Rate	mills		19.875134				29
Tax Equiv. Computed for Current Year	\$	207,753	207,753				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	207,753					34
Footnotes							35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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--

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	1,667				1,667	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	1,773,647	21,700			1,795,347	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,323,958	27,484	13,945		1,337,497	38
Overhead Conductors and Devices (365)	1,680,494	39,317	12,223		1,707,588	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,630,336	119,786	13,127		1,736,995	* 41
Line Transformers (368)	2,172,710	77,315	38,850		2,211,175	42
Services (369)	1,019,465	32,147	14,094		1,037,518	43
Meters (370)	801,903	137,393	51,686		887,610	* 44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	865,793	118,747	26,325		958,215	* 47
Total Distribution Plant	11,269,973	573,889	170,250	0	11,673,612	
GENERAL PLANT						
Land and Land Rights (389)	3,000				3,000	48
Structures and Improvements (390)	638,022				638,022	49
Office Furniture and Equipment (391)	39,607				39,607	50
Computer Equipment (391.1)	163,124	24,074	7,578		179,620	51
Transportation Equipment (392)	424,403				424,403	52
Stores Equipment (393)	1,746				1,746	53
Tools, Shop and Garage Equipment (394)	36,865	665	350		37,180	54
Laboratory Equipment (395)	44,005	24,605	23,856		44,754	55
Power Operated Equipment (396)	2,950				2,950	56
Communication Equipment (397)	14,826				14,826	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	1,098	5,498			6,596	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	1,369,646	54,842	31,784	0	1,392,704	
Total utility plant in service directly assignable	12,639,619	628,731	202,034	0	13,066,316	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	12,639,619	628,731	202,034	0	13,066,316	

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

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

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

Underground Conductors and Devices (367):

Installed:

Item	Quantity	Amount
secondary pedestals	24	\$10,110
15 KV primary wire #2-750	6,214 ft.	\$37,208
15 KV primary wire	4,957 ft.	\$43,521
triplex urd wire 2/0-4/0	446 ft.	\$ 4,789
triplex urd wire #4-1/0	4,507 ft.	\$23,248
other		920

Meters (370): Rlu is in the middle of the installation of AMR. 825 amr units were installed at a cost of \$135,365 including installation costs.

Street Lighting (373): Street Light Installations were as follows:

Item	Quantity	Cost
Village Square Lighting		\$47,760
400 HPS	18	\$ 5,631
250 HPS	4	\$ 941
150 HPS	85	\$20,844
100 HPS	79	\$20,489
35' wood pole	7	\$ 3,282
30' steele Pole	7	\$ 2,623
30' Wood Pole	1	\$ 448
wire	7215 ft.	\$16,729

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	174,769	3,944	1,458		177,255	38
Overhead Conductors and Devices (365)	188,013	11,387	1,115		198,285	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	310,785	813	1,586		310,012	41
Line Transformers (368)	0				0	42
Services (369)	156,222	10,040	1,562		164,700	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	829,789	26,184	5,721	0	850,252	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	829,789	26,184	5,721	0	850,252	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	829,789	26,184	5,721	0	850,252	

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
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)	195,043	3.33%	59,423	28
Storage Battery Equipment (363)	0	0.00%		29

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
359					0	26
	0	0	0	0	0	
361					0	27
362				8,615	263,081	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	620,268	4.07%	54,161	30
Overhead Conductors and Devices (365)	419,438	3.03%	51,330	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	274,233	3.33%	56,067	33
Line Transformers (368)	616,025	2.88%	63,129	34
Services (369)	603,495	4.20%	43,196	35
Meters (370)	146,315	3.33%	28,130	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)	265,282	4.20%	38,304	39
Total Distribution Plant	3,140,099		393,740	
GENERAL PLANT				
Structures and Improvements (390)	340,588	2.78%	17,737	40
Office Furniture and Equipment (391)	17,318	5.88%	2,329	41
Computer Equipment (391.1)	163,124	14.29%	24,049	42
Transportation Equipment (392)	382,168	16.67%	17,749	43
Stores Equipment (393)	1,348	4.00%	69	44
Tools, Shop and Garage Equipment (394)	36,593	9.09%	937	45
Laboratory Equipment (395)	28,640	5.56%	2,467	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	5,363	6.67%	989	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	1,098	10.00%	385	50
Total General Plant	979,190		66,711	
Total accum. prov. directly assignable	4,119,289		460,451	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	4,119,289		460,451	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	4,119,289		460,451	

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)	
364	13,945	4,104	9,098		665,478	30
365	12,223	6,771	1,029		452,803	31
366					0	32
367	13,127	6,070			311,103	33
368	38,850		39,798		680,102	34
369	14,094	3,183			629,414	35
370	51,686				122,759	36
371					0	37
372					0	38
373	26,325	8,617	801		269,445	39
	170,250	28,745	59,341	0	3,394,185	
390					358,325	40
391					19,647	41
391.1	7,578		25		179,620	42
392					399,917	43
393					1,417	44
394	350				37,180	45
395	23,856				7,251	46
396					2,950	47
397					6,352	48
397.1					0	49
398					1,483	50
	31,784	0	25	0	1,014,142	
	202,034	28,745	59,366	0	4,408,327	
					0	51
	202,034	28,745	59,366	0	4,408,327	
399					0	52
	0	0	0	0	0	
	202,034	28,745	59,366	0	4,408,327	

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	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
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)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	86,707	4.07%	7,164	30
Overhead Conductors and Devices (365)	62,625	3.03%	5,853	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	46,383	3.33%	10,336	33
Line Transformers (368)	0	0.00%		34
Services (369)	94,290	4.20%	6,739	35
Meters (370)	0	0.00%		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)	0	0.00%		39
Total Distribution Plant	290,005		30,092	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	290,005		30,092	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	290,005		30,092	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	290,005		30,092	

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)	
364	1,458	445			91,968	30
365	1,115	567			66,796	31
366					0	32
367	1,586	741			54,392	33
368					0	34
369	1,562	326			99,141	35
370					0	36
371					0	37
372					0	38
373					0	39
	<u>5,721</u>	<u>2,079</u>	<u>0</u>	<u>0</u>	<u>312,297</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>5,721</u>	<u>2,079</u>	<u>0</u>	<u>0</u>	<u>312,297</u>	
					0	51
	<u>5,721</u>	<u>2,079</u>	<u>0</u>	<u>0</u>	<u>312,297</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>5,721</u>	<u>2,079</u>	<u>0</u>	<u>0</u>	<u>312,297</u>	

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				0		1
7.2/12.5 kV (12kV)	170	4	3		171		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	75	6	2		79		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	21				21		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	6				6		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				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. Farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	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	29,614	Thursday	01/24/2008	10:00	15,270	1
February	02	29,405	Monday	02/11/2008	10:15	14,617	2
March	03	28,526	Tuesday	03/04/2008	09:45	14,293	3
April	04	26,143	Wednesday	04/02/2008	08:45	13,207	4
May	05	25,099	Tuesday	05/06/2008	13:15	12,549	5
June	06	29,218	Wednesday	06/25/2008	14:15	12,887	6
July	07	31,292	Tuesday	07/29/2008	14:30	14,545	7
August	08	29,088	Monday	08/18/2008	15:15	13,995	8
September	09	31,176	Tuesday	09/02/2008	13:00	12,651	9
October	10	24,932	Wednesday	10/22/2008	13:00	12,809	10
November	11	26,180	Thursday	11/20/2008	10:30	12,488	11
December	12	29,239	Tuesday	12/16/2008	09:45	14,834	12
Total		339,912				164,145	

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	164,145	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	164,145	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	158,504	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	158,504	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,641	27
Total Energy Losses	5,641	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4366%	29
Total Disposition of Energy	164,145	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	12 Month Peak Demand (e)	12 Month Customer Demand (f)
Residential Sales					
SECURITY LIGHTS	MS-1	33	13	1	
RESIDENTIAL ELECTRIC	RG-1	4,364	40,386	2	
RESIDENTIAL ELECTRIC TIME OF USE	RG-2	39	825	3	
Total Sales for Residential Sales		4,436	41,224		
Commercial & Industrial					
SMALL POWER SERVICE	CP-1	121	30,415	4	
LARGE POWER SERVICE	CP-2	26	45,474	5	
INDUSTRIAL POWER SERVICE	CP-3	5	20,501	6	
GENERAL SERVICE	GS-1	769	19,136	7	
GENERAL SERVICE TIME OF DAY	GS-2	6	115	8	
SECURITY LIGHTS/ATHLETIC LIGHTS	MS-1	98	240	9	
Total Sales for Commercial & Industrial		1,025	115,881		
Public Street & Highway Lighting					
GENERAL SERVICE	GS-1	9	164	10	
STREET LIGHTING	MS-1	14	1,235	11	
Total Sales for Public Street & Highway Lighting		23	1,399		
Sales for Resale					
NONE				12	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		5,484	158,504		

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)	
		1,118	697	1,815	1
		2,246,795	1,058,122	3,304,917	2
		32,810	20,903	53,713	3
0	0	2,280,723	1,079,722	3,360,445	
98,202		1,404,874	799,942	2,204,816	4
117,813	126,989	1,950,714	1,203,806	3,154,520	5
57,765	63,952	930,246	542,390	1,472,636	6
		1,091,885	506,591	1,598,476	7
		5,715	3,001	8,716	8
		13,380	6,749	20,129	9
273,780	190,941	5,396,814	3,062,479	8,459,293	
		9,461	4,289	13,750	10
		120,986	31,782	152,768	11
0	0	130,447	36,071	166,518	
				0	12
0	0	0	0	0	
273,780	190,941	7,807,984	4,178,272	11,986,256	

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	339,912				6
Average load factor	66.1513%				7
Total Cost of Purchased Power	9,958,603				8
Average cost per kWh	0.0607				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,768	8,503			12
February	6,344	8,273			13
March	5,860	8,433			14
April	5,937	7,270			15
May	5,448	7,101			16
June	5,826	7,061			17
July	6,751	7,793			18
August	6,215	7,781			19
September	5,720	6,930			20
October	5,922	6,887			21
November	4,985	7,503			22
December	6,350	8,484			23
Total kWh (000)	72,126	92,019			24
Footnotes:					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
Footnotes:					53

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)
(a)	(b)	(c)	(d)	(e)	(f)	
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	31,292					7
Dt and Hr of Such Maximum Demand	07/29/2008 00:00					8
Kwh Output	164,145					9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
(m)	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39
Footnotes						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,066	1,379	108,572	1
Acquired during year	829	25	2,525	2
Total	6,895	1,404	111,097	3
Retired during year	241	1	2,000	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,654	1,403	109,097	6
Number end of year accounted for as follows:				7
In customers' use	5,379	1,237	89,177	8
In utility's use	10	1	150	9
Locked meters on customers' premises				10
In stock	1,265	165	19,770	11
Total end of year	6,654	1,403	109,097	12
				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				
Mercury Vapor	175	76	64,676	1
Sodium Vapor	100	212	104,516	2
Sodium Vapor	150	731	554,098	3
Sodium Vapor	250	155	203,360	4
Sodium Vapor	400	9	17,991	5
Total		1,183	944,641	
Ornamental				
Sodium Vapor	100	3	1,479	6
Sodium Vapor	150	117	88,686	7
Sodium Vapor	210	36	40,392	8
Sodium Vapor	250	54	70,848	9
Total		210	201,405	
Other				
NONE		0		10
Total		0	0	