



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, 2009

**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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28
Electric Operating Section Footnotes	N/A

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

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

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

Telephone: (715) 234 - 2528
Fax Number: (715) 236 - 3147
Email Address:

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

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

Name: DAN THOLE
Title:
Office Address: LARSONALLEN
821 B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156
Fax Number: (715) 852 - 1101
Email Address: www.larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/1/2010

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: LEO DIEHL

Title: ELECTRIC MANAGER

Office Address:

320 W. COLEMAN STREET
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

Email Address: leod@ricelakeutilities.com

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: DAVE HYDE
Title:
Telephone: (715) 831 - 2260
Fax Number: (715) 831 - 2263
Email Address:

Contract/Agreement beginning-ending dates: 3/1/2009 2/28/2010

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

Provides locating and marking of underground facilities.

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

Contact Person: STEPHANIE PROCK
Title:
Telephone: (715) 839 - 9989
Fax Number: (715) 839 - 9985
Email Address: prock759@yahoo.com

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

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

Provides after hours answering and dispatch service.

Firm Name: HYDRO DESIGN
 5700 CROOKS ROAD
 TROY, MI 58098

Contact Person: EDWARD AUFEROTH
Title:
Telephone: (800) 690 - 6651
Fax Number: (248) 786 - 1788
Email Address:

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

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

Cross connection control program.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,111,343	13,141,257	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,458,301	11,474,906	2
Depreciation Expense (403)	568,717	544,600	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	453,010	420,355	5
Total Operating Expenses	11,480,028	12,439,861	
Net Operating Income	631,315	701,396	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	631,315	701,396	
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)	33,653	90,941	10
Miscellaneous Nonoperating Income (421)	118,655	205,606	11
Total Other Income	152,308	296,547	
Total Income	783,623	997,943	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,356)	(34,356)	12
Other Income Deductions (426)	106,763	105,192	13
Total Miscellaneous Income Deductions	72,407	70,836	
Income Before Interest Charges	711,216	927,107	
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)	129	346	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	129	346	
Net Income	711,087	926,761	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,601,664	17,676,890	20
Balance Transferred from Income (433)	711,087	926,761	21
Miscellaneous Credits to Surplus (434)	4,028	2,510	22
Miscellaneous Debits to Surplus--Debit (435)	526	4,497	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)	19,316,253	18,601,664	

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	12,111,343	0	12,111,343	1
Total (Acct. 400):	12,111,343	0	12,111,343	
Operation and Maintenance Expense (401-402):				
Derived	10,458,301	0	10,458,301	2
Total (Acct. 401-402):	10,458,301	0	10,458,301	
Depreciation Expense (403):				
Derived	568,717	0	568,717	3
Total (Acct. 403):	568,717	0	568,717	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	453,010	0	453,010	5
Total (Acct. 408):	453,010	0	453,010	
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:	631,315	0	631,315	
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	4,182	0	4,182	11
WATER	29,471		29,471	12
Total (Acct. 419):	33,653	0	33,653	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		70,286	70,286	13
Contributed Plant - Electric		48,369	48,369	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	118,655	118,655	
TOTAL OTHER INCOME:	33,653	118,655	152,308	
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	75,297	75,297	18
Depreciation Expense on Contributed Plant - Electric	0	31,226	31,226	19
REGULATORY EXPENSE	240		240	20
Total (Acct. 426):	240	106,523	106,763	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(34,116)	106,523	72,407	
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	129	0	129	25
Total (Acct. 431):	129	0	129	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	129	0	129	
NET INCOME:	698,955	12,132	711,087	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	14,562,028	4,039,636	18,601,664	27
Total (Acct. 216):	14,562,028	4,039,636	18,601,664	

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	698,955	12,132	711,087	28
Total (Acct. 433):	698,955	12,132	711,087	
Miscellaneous Credits to Surplus (434):				
ELECTRIC GAIN ON SALE	4,028		4,028	29
Total (Acct. 434):	4,028	0	4,028	
Miscellaneous Debits to Surplus--Debit (435):				
ELECTRIC CONTRIBUTIONS	526		526	30
Total (Acct. 435)--Debit:	526	0	526	
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):	15,264,485	4,051,768	19,316,253	

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	1,058,507	11,052,836	0	0	12,111,343	1
Less: interdepartmental sales	517	69,162	0	0	69,679	2
Less: interdepartmental rents	0	42,477		0	42,477	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	1,057,690	10,936,197	0	0	11,993,887	

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	263,100	(17,662)	245,438	1
Electric operating expenses	471,974	(40,055)	431,919	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	5,608	17,662	23,270	8
Electric utility plant accounts	70,669	40,055	110,724	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	1,527	0	1,527	13
Accum. prov. for depreciation of electric plant	3,535	0	3,535	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	816,413	0	816,413	

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)	23,919,867	23,114,863	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,491,435	7,115,170	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,428,432	15,999,693	
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	0	9
Depreciation Fund (126)	2,327,803	2,110,420	10
Other Special Funds (128)	392,843	392,810	11
Total Other Property and Investments	2,721,231	2,503,815	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,972,097	1,773,483	12
Special Deposits (134)	12,589	5,628	13
Working Funds (135)	600	600	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	940,624	1,018,981	17
Other Accounts Receivable (143)	79,587	114,043	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	27,150	23,256	19
Receivables from Municipality (145)	36,254	39,937	20
Plant Materials and Operating Supplies (154)	244,477	295,757	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	3,259,078	3,225,173	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	0	0	
Total Assets and Other Debits	22,408,741	21,728,681	

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	1,020,227	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	19,316,253	18,601,664	37
Total Proprietary Capital	20,336,480	19,621,891	
LONG-TERM DEBT			
Bonds (221)	0	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)	1,015,521	1,069,365	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	12,589	5,605	44
Taxes Accrued (236)	382,281	349,335	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)	16,955	16,312	47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	1,427,346	1,440,617	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	644,915	666,174	51
Total Deferred Credits	644,915	666,174	
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	22,408,741	21,728,682	

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	9,135,009	0	0	13,979,854	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)	5,200,604	0	0	13,478,054	2
Utility Plant in Service - Contributed Plant (101.2)	4,291,823	0	0	897,280	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)	1,750				8
Total Utility Plant	9,494,177	0	0	14,425,690	
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)	1,749,251	0	0	4,580,178	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	820,465	0	0	341,541	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	2,569,716	0	0	4,921,719	
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	6,924,461	0	0	9,503,971	

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)	1,649,378	4,408,327			6,057,705	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	108,261	460,456			568,717	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,121				19,121	6
Accruals charged other						7
accounts (specify):						8
transportation	6,984	5,305			12,289	9
Salvage	9,648	18,888			28,536	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	144,014	484,649	0	0	628,663	16
Debits during year						17
Book cost of plant retired	10,810	305,083			315,893	18
Cost of removal	33,331	7,715			41,046	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	44,141	312,798	0	0	356,939	25
Balance end of year (111.1)	1,749,251	4,580,178	0	0	6,329,429	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)	745,168	312,297			1,057,465	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	75,297	31,226			106,523	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	75,297	31,226	0	0	106,523	16
Debits during year						17
Book cost of plant retired	0	1,341			1,341	18
Cost of removal	0	641			641	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	1,982	0	0	1,982	25
Balance end of year (111.2)	820,465	341,541	0	0	1,162,006	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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	23,256	1
Additions:		
Provision for uncollectibles during year	5,300	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	5,300	
Deductions:		
Accounts written off during the year: Utility Customers	1,406	5
Accounts written off during the year: Others		6
Total accounts written off	1,406	
Balance end of year	27,150	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			206,029		206,029	255,332	3
Total Electric Utility					206,029	255,332	

Account	Total End of Year	Amount Prior Year	
Electric utility total	206,029	255,332	1
Water utility (154)	38,448	40,425	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	244,477	295,757	

**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	1,020,227	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,020,227</u></u>	

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)	
NONE					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	349,335	1
Accruals:		
Charged water department expense	164,358	2
Charged electric department expense	283,230	3
Charged sewer department expense	5,422	4
Other (explain):		
NONE		5
Total Accruals and other credits	453,010	
Taxes paid during year:		
County, state and local taxes	343,913	6
Social Security taxes	50,956	7
PSC Remainder Assessment	11,346	8
Other (explain):		
Gross revenue & License Fee	13,849	9
Total payments and other debits	420,064	
Balance end of year	382,281	

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	129	129	0	4
Subtotal	0	129	129	0	
Total	0	129	129	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	1,648,068	4
ELECTRIC	679,735	5
Total (Acct. 126):	2,327,803	
Other Special Funds (128):		
ELECTRIC	392,843	6
Total (Acct. 128):	392,843	
Special Deposits (134):		
ELECTRIC	12,589	7
Total (Acct. 134):	12,589	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	94,430	9
Electric	846,194	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	940,624	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
WATER (TOWER PREP \$7,568 DAMAGE \$8,708 WORKORDER \$7,343)	23,619	15
ELECTRIC (WORKORDERS\$52,948, DAMAGE \$3,020)	55,968	16
Total (Acct. 143):	79,587	
Receivables from Municipality (145):		
WATER TAX ROLL	4,184	17
ELECTRIC (TAX ROLL \$31,546 AND SALES TAX \$524)	32,070	18
Total (Acct. 145):	36,254	

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	480,978	26
BENEFITS RESERVE WATER	72,670	27
BENEFITS RESERVE ELECTRIC	96,878	28
PUBLIC BENEFITS / ENERGY CONSERVATION	(5,611)	29
NONE		30
Total (Acct. 253):	644,915	

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 - \$55,968): Electric utility includes \$52,948 for work orders and \$3,020 for damage. (Water \$23,619): Water accounts receivable includes \$7,568 for water tower preparation, \$8,708 billed for damage to fire hydrant and \$7,343 for work orders.

145 Receivables from municipal includes electric utility tax roll \$31,546 and sales tax receivable of \$524. The water utility tax roll is \$4,184.

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)	5,056,430	13,272,185	0	0	18,328,615	1
Materials and Supplies	39,436	230,680	0	0	270,116	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,699,314	4,494,252	0	0	6,193,566	4
Customer Advances for Construction					0	5
Regulatory Liability	330,789	167,366	0	0	498,155	6
NONE					0	7
Average Net Rate Base	3,065,763	8,841,247	0	0	11,907,010	
Net Operating Income	90,351	540,964	0	0	631,315	8
Net Operating Income as a percent of						
Average Net Rate Base	2.95%	6.12%	N/A	N/A	5.30%	

**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	342,196	173,138	0	0	515,334	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	319,383	161,595	0	0	480,978	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

A new hospital and medical clinic was built in Rice Lake requiring extension of electrical and water service.

4. Estimated changes in revenues due to rate changes.

The water utility raised rates effective November 1, 2009. Since it was near year end, the rate case should only effect 2009 revenues by approximately 2%.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

Water Rate case. New rates effective November 1, 2009.
Also Rice Lake Utilities still 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)	1,002,670	974,134	1
Total Sales of Water	1,002,670	974,134	
Other Operating Revenues			
Forfeited Discounts (470)	2,539	2,233	2
Rents from Water Property (472)	45,801	30,979	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,497	5,341	5
Total Other Operating Revenues	55,837	38,553	
Total Operating Revenues	1,058,507	1,012,687	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,769	7,130	6
Pumping Expenses (620-633)	64,887	68,490	7
Water Treatment Expenses (640-652)	11,584	12,063	8
Transmission and Distribution Expenses (660-678)	308,627	311,741	9
Customer Accounts Expenses (901-906)	102,082	98,535	10
Sales Expenses (910)	4,532	4,749	11
Administrative and General Expenses (920-932)	195,634	198,510	12
Total Operation and Maintenance Expenses	690,115	701,218	
Other Operating Expenses			
Depreciation Expense (403)	108,261	101,898	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	169,780	155,916	15
Total Other Operating Expenses	278,041	257,814	
Total Operating Expenses	968,156	959,032	
NET OPERATING INCOME	90,351	53,655	

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)	5	41	129	1
Commercial (460.2)	16	363	1,078	2
Industrial (460.3)	1	1	21	3
Public Authority (460.4)	3	1,283	2,048	4
Total Unmetered Sales to General Customers (460)	25	1,688	3,276	
Metered Sales to General Customers (461)				
Residential (461.1)	3,172	155,513	384,747	5
Commercial (461.2)	482	60,690	103,867	6
Industrial (461.3)	119	100,163	99,381	7
Public Authority (461.4)	35	13,940	20,253	8
Total Metered Sales to General Customers (461)	3,808	330,306	608,248	
Private Fire Protection Service (462)	45		20,190	9
Public Fire Protection Service (463)	3,751		370,439	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	188	517	13
Total Sales of Water	7,631	332,182	1,002,670	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	*
None	None			1
Total		0	0	

SALES FOR RESALE (ACCT. 466)

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

General footnotes

There was not any water sold for resale.

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)	370,439	3
NONE		4
Total Public Fire Protection Service (463)	370,439	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,539	6
Other (specify):		
Total Forfeited Discounts (470)	2,539	
Rents from Water Property (472):		
WATER TOWER RENT	45,645	7
RENT ON EQUIPMENT	156	8
Total Rents from Water Property (472)	45,801	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
CLASS ACTION FAX BLAST	150	10
Return on net investment in meters charged to sewer department	7,347	11
Other (specify):		
Total Other Water Revenues (474)	7,497	

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	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	700	2,087	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	2,069	5,043	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	2,769	7,130	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	54,246	57,868	16
Pumping Labor and Expenses (624)	8,151	8,711	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	0	0	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	0	0	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	2,490	1,911	24
Total Pumping Expenses	64,887	68,490	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	11,584	12,063	26
Operation Labor and Expenses (642)	0	0	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	0	0	32
Total Water Treatment Expenses	11,584	12,063	

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)	37,318	39,837	33
Storage Facilities Expenses (661)	665	533	34
Transmission and Distribution Lines Expenses (662)	163,776	162,869	35
Meter Expenses (663)	18,503	14,907	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	0	0	38
Rents (666)	39	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	439	9,504	42
Maintenance of Transmission and Distribution Mains (673)	53,047	21,993	* 43
Maintenance of Services (675)	30,557	57,177	* 44
Maintenance of Meters (676)	69	0	45
Maintenance of Hydrants (677)	2,863	3,243	46
Maintenance of Miscellaneous Plant (678)	1,351	1,678	47
Total Transmission and Distribution Expenses	308,627	311,741	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	22,825	22,566	48
Meter Reading Expenses (902)	17,915	18,484	49
Customer Records and Collection Expenses (903)	61,042	57,185	50
Uncollectible Accounts (904)	300	300	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	102,082	98,535	
SALES EXPENSES			
Sales Expenses (910)	4,532	4,749	54
Total Sales Expenses	4,532	4,749	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	33,969	43,955	55
Office Supplies and Expenses (921)	18,925	14,718	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	3,428	4,727	58
Property Insurance (924)	4,449	4,168	59
Injuries and Damages (925)	12,436	11,377	60
Employee Pensions and Benefits (926)	72,508	74,391	61
Regulatory Commission Expenses (928)	4,208	0	62
Duplicate Charges--Credit (929)	0	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)	3,234	4,425	64
Rents (931)	42,477	40,749	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	195,634	198,510	
Total Operation and Maintenance Expenses	690,115	701,218	

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 Distribution Mains (673): This account increased by \$31,047 or 141% from the prior year. It was a bad year for main breaks; RLU experienced 5 main breaks with each one costing \$10,000-\$15,000.

Maintenance of Services (675): This account decreased by \$26,620 or 87%. The amount in this account varies year to year depending on the amount of repairs and digging. The amount spent in 2008 was actually above average. Historically the average expense in this account is approximately \$50,000 with it being as low as \$13,509 in 2007 and as high as \$98,171 in 2006. In 2008 there was not as much street projects where services needed to be checked.

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		156,027	141,582	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,422	4,377	2
Net property tax equivalent		150,605	137,205	
Social Security		18,154	17,659	3
PSC Remainder Assessment		1,021	1,052	4
Other (specify): NONE			0	5
Total tax expense		169,780	155,916	

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		0.199662				3
County tax rate	mills		5.044676				4
Local tax rate	mills		10.032911				5
School tax rate	mills		9.961762				6
Voc. school tax rate	mills		1.242008				7
Other tax rate - Local	mills		0.165089				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.646108				10
Less: state credit	mills		1.532585				11
Net tax rate	mills		25.113523				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.032911				14
Combined School Tax Rate	mills		11.203770				15
Other Tax Rate - Local	mills		0.165089				16
Total Local & School Tax	mills		21.401770				17
Total Tax Rate	mills		26.646108				18
Ratio of Local and School Tax to Total	dec.		0.803186				19
Total tax net of state credit	mills		25.113523				20
Net Local and School Tax Rate	mills		20.170820				21
Utility Plant, Jan. 1	\$	9,135,009	9,135,009				22
Materials & Supplies	\$	40,425	40,425				23
Subtotal	\$	9,175,434	9,175,434				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	9,100,665	9,100,665				26
Assessment Ratio	dec.		0.849969				27
Assessed Value	\$	7,735,283	7,735,283				28
Net Local & School Rate	mills		20.170820				29
Tax Equiv. Computed for Current Year	\$	156,027	156,027				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)	\$	156,027					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	12,146	1,200		212,595	24
Transmission and Distribution Mains (343)	2,183,082	103,780	1,145		2,285,717	25
Services (345)	461,435	27,530	159		488,806	26
Meters (346)	632,504	131,712	6,067		758,149	27
Hydrants (348)	376,954	22,714	1,240		398,428	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	3,925,209	297,882	9,811	0	4,213,280	
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)	9,575		999		8,576	33
Transportation Equipment (392)	67,969				67,969	34
Stores Equipment (393)	2,863				2,863	35
Tools, Shop and Garage Equipment (394)	22,940	1,275			24,215	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	293,532	1,275	999	0	293,808	
Total utility plant in service directly assignable	4,912,257	299,157	10,810	0	5,200,604	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,912,257	299,157	10,810	0	5,200,604	

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 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)	2,942,714	6,298			2,949,012	25
Services (345)	571,128	43,516			614,644	26
Meters (346)	0				0	27
Hydrants (348)	501,720	20,472			522,192	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,058,817	70,286	0	0	4,129,103	
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	4,221,537	70,286	0	0	4,291,823	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,221,537	70,286	0	0	4,291,823	

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)	105,452	2.90%	4,523	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	105,452		4,523	
PUMPING PLANT				
Structures and Improvements (321)	89,147	3.20%	3,299	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	111,905	4.40%	14,763	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	19,216	4.40%	1,895	11
Total Pumping Plant	220,268		19,957	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	32,379	6.00%	2,554	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	32,379		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	5,644	3.20%	1,485	16
Distribution Reservoirs and Standpipes (342)	119,624	1.90%	3,936	17
Transmission and Distribution Mains (343)	337,316	1.30%	29,037	18
Services (345)	114,703	2.90%	13,778	19
Meters (346)	369,428	2.90%	38,243	20
Hydrants (348)	97,126	2.20%	8,529	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,043,841		95,008	
GENERAL PLANT				
Structures and Improvements (390)	13,736	2.90%	468	23
Office Furniture and Equipment (391)	12,624	5.80%	791	24
Computer Equipment (391.1)	7,180	2.67%	2,385	25
Transportation Equipment (392)	29,026	16.67%	6,985	26
Stores Equipment (393)	2,432	5.80%	167	27
Tools, Shop and Garage Equipment (394)	22,218	5.80%	1,367	28
Laboratory Equipment (395)	2,376	5.80%	0	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					109,975	4
316					0	5
317					0	6
	0	0	0	0	109,975	
321					92,446	7
323					0	8
325					126,668	9
326					0	10
328					21,111	11
	0	0	0	0	240,225	
331					0	12
332					34,933	13
333					0	14
334					0	15
	0	0	0	0	34,933	
341					7,129	16
342	1,200				122,360	17
343	1,145	22,465			342,743	18
345	159	7,296			121,026	19
346	6,067		930		402,534	20
348	1,240	3,570	8,708		109,553	21
349					0	22
	9,811	33,331	9,638	0	1,105,345	
390					14,204	23
391					13,415	24
391.1	999		10		8,576	25
392					36,011	26
393					2,599	27
394					23,585	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%	0	30
Communication Equipment (397)	109,137	15.00%	0	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	2,588	5.80%	161	33
Total General Plant	247,438		12,324	
Total accum. prov. directly assignable	1,649,378		134,366	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 1,649,378		 134,366	

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					2,749	33
	999	0	10	0	258,773	
	10,810	33,331	9,648	0	1,749,251	
					0	34
	10,810	33,331	9,648	0	1,749,251	

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)	21,042	4.40%	6,254	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	3,049	4.40%	907	11
Total Pumping Plant	24,091		7,161	
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)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	4,658	3.20%	1,384	16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	428,883	1.30%	38,296	18
Services (345)	168,327	2.90%	17,193	19
Meters (346)	0	0.00%		20
Hydrants (348)	119,209	2.20%	11,263	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	721,077		68,136	
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					27,296	9
326					0	10
328					3,956	11
	0	0	0	0	31,252	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					6,042	16
342					0	17
343					467,179	18
345					185,520	19
346					0	20
348					130,472	21
349					0	22
	0	0	0	0	789,213	
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	745,168		75,297
Common Utility Plant Allocated to Water Department	0	0.00%	34
Total accum. prov. for depreciation	745,168		75,297

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	820,465	
					0	34
	0	0	0	0	820,465	

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			44,876	44,876	1
February			42,385	42,385	2
March			43,024	43,024	3
April			37,410	37,410	4
May			43,457	43,457	5
June			45,832	45,832	6
July			45,468	45,468	7
August			44,024	44,024	8
September			44,480	44,480	9
October			39,721	39,721	10
November			35,884	35,884	11
December			39,500	39,500	12
Total annual pumpage	0	0	506,061	506,061	

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):	506,061	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	506,061	3
Less: Gallons (000's) sold:	332,182	4
Gallons (000's) entering distribution system but not sold:	173,879	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,148	7
Gallons (000's) used for fire protection:	1,635	8
Gallons (000's) used to prevent freezing of distribution system:	15,551	9
Gallons (000's) used for other system uses:	830	10
Subtotal Estimated Usage:	20,164	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	24,408	13
Gallons (000's) lost due to service leaks or breaks:	58,014	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	8,047	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	63,246	17
Subtotal of Estimated Losses:	153,715	18
Percentage of water entering distribution system sold:	66%	19
Percentage of unaccounted for water:	12%	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.)	1,825	22
Date of maximum: 06/14/2009		23
Cause of maximum: Flushing mains that day.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	897	25
Date of minimum: 11/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	785,388	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:	8	32
Number of service breaks repaired this year:	15	33
Population served (estimate the number of individuals served):		34
Inside municipality?	8,807	35
Outside municipality?	85	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	N	N	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	33,818	26	150		33,694	* 5
M	D	6.000	91,941	45	55		91,931	* 6
P	D	6.000	5,986				5,986	7
M	D	8.000	77,884	487	31		78,340	* 8
P	D	8.000	11,374				11,374	9
M	D	10.000	71,525	4			71,529	* 10
P	D	10.000	1,773				1,773	11
M	D	12.000	33,576				33,576	12
P	D	12.000	1,695				1,695	13
M	D	16.000	1,255				1,255	14
Total Within Municipality			340,498	562	236	0	340,824	
Total Utility			340,498	562	236	0	340,824	

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: \$6,97.88 was contributed by developers for 320 feet of main. RLU paid for the rest of the main cost which was \$103,780.12. There were a significant amount of valve replacements in 2009.

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	2,651	7	5		2,653		1
M	1.000	866	3	1		868	96	2
M	1.250	45				45		3
P	1.500	2				2		4
M	1.500	57				57		5
M	2.000	107	4			111	11	6
M	4.000	32				32		7
M	6.000	29	2			31	9	8
M	8.000	10	2			12		9
Total Utility		3,799	18	6	0	3,811	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 services: 2 services were assessed based on actual cost of \$3,629. Eight services were paid for by developer at a cost of \$39,887. The remaining 8 were financed by Rice Lake Utilities at a cost of \$27,530.

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	3,492	37	34		3,495	152	1
0.750	76	2	1		77	4	2
1.000	135	2			137	2	3
1.500	58	3			61	14	4
2.000	65	9			74	15	5
3.000	28				28	10	6
4.000	5	1	1		5	5	7
6.000	3				3	3	8
8.000	2				2	1	9
Total:	3,864	54	36	0	3,882	206	

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	3,118	304	11	6	1	55	3,495	1
0.750	25	36	10	6	0	0	77	2
1.000	13	78	25	5	0	16	137	3
1.500	3	32	18	3	0	5	61	4
2.000	0	25	32	10	1	6	74	5
3.000	0	3	11	6	0	8	28	6
4.000	0	3	2	0	0	0	5	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	2	0	2	9
Total:	3,159	481	109	36	7	90	3,882	

METERS

Meters (Page W-21)

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

Rice Lake Utilities has been testing all meters 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	580	9	4		585	2
Total Fire Hydrants	580	9	4	0	585	
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:	585	*
Number of distribution system valves end of year:	1,001	
Number of distribution valves operated during year:	344	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Operation of valves: 344 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 number 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)	10,909,032	11,986,256	1
Total Sales of Electricity	10,909,032	11,986,256	
Other Operating Revenues			
Forfeited Discounts (450)	19,875	17,727	2
Miscellaneous Service Revenues (451)	6,316	6,790	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	73,380	70,575	5
Interdepartmental Rents (455)	42,477	40,720	6
Other Electric Revenues (456)	1,756	6,502	7
Total Other Operating Revenues	143,804	142,314	
Total Operating Revenues	11,052,836	12,128,570	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	8,900,106	9,981,543	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	436,012	380,654	10
Customer Accounts Expenses (901-905)	140,806	135,771	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	4,984	4,749	13
Administrative and General Expenses (920-932)	286,278	270,971	14
Total Operation and Maintenance Expenses	9,768,186	10,773,688	
Other Expenses			
Depreciation Expense (403)	460,456	442,702	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	283,230	264,439	17
Total Other Expenses	743,686	707,141	
Total Operating Expenses	10,511,872	11,480,829	
NET OPERATING INCOME	540,964	647,741	

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	19,875	2
Other (specify):		
Total Forfeited Discounts (450)	19,875	
Miscellaneous Service Revenues (451):		
PERMITS	300	3
RECONNECTIONS	4,072	4
SURGE PROTECTION	594	5
NSF CHECKS	1,350	6
Total Miscellaneous Service Revenues (451)	6,316	
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	6,117	8
RENT ON BULIDING WASTEWATER	24,000	9
RENT ON POLES	43,263	10
Total Rent from Electric Property (454)	73,380	
Interdepartmental Rents (455):		
RENT ON EQUIPMENT WATER DEPARTMENT	6,117	11
RENT ON BUILDING WATER DEPARTMENT	36,360	12
Total Interdepartmental Rents (455)	42,477	
Other Electric Revenues (456):		
OTHER	2	13
DISCOUNT ON SALES TAX	1,554	14
CLASS ACTION FAX BLAST	200	15
Total Other Electric Revenues (456)	1,756	

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	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	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	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	8,874,584	9,958,603	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	25,522	22,940	36
Total Other Power Supply Expenses	8,900,106	9,981,543	
Total Power Production Expenses	8,900,106	9,981,543	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	69,501	25,279	* 50
Load Dispatching (581)	0	0	51
Station Expenses (582)	9,698	8,055	52
Overhead Line Expenses (583)	133,972	121,587	53
Underground Line Expenses (584)	35,946	37,394	54
Street Lighting and Signal System Expenses (585)	7,863	13,544	55
Meter Expenses (586)	31,611	44,060	* 56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	57,025	53,246	58
Rents (589)	624	578	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	8,219	2,139	62
Maintenance of Overhead Lines (593)	57,486	49,425	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)	13,635	9,661	64
Maintenance of Line Transformers (595)	3,896	12,385	65
Maintenance of Street Lighting and Signal Systems (596)	5,149	3,180	66
Maintenance of Meters (597)	1,387	121	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	436,012	380,654	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	28,123	26,065	69
Meter Reading Expenses (902)	13,318	16,507	70
Customer Records and Collection Expenses (903)	94,365	88,199	71
Uncollectible Accounts (904)	5,000	5,000	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	0	0	74
Total Customer Accounts Expenses	140,806	135,771	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	4,984	4,749	76
Advertising Expenses (913)	0	0	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	4,984	4,749	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40,395	53,441	* 79
Office Supplies and Expenses (921)	26,144	19,844	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	8,438	4,942	82
Property Insurance (924)	6,980	10,068	83
Injuries and Damages (925)	32,689	39,614	84
Employee Pensions and Benefits (926)	126,888	120,939	85
Regulatory Commission Expenses (928)	1	0	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	18,119	18,373	88
Rents (931)	0	0	89
Maintenance of General Plant (932)	26,624	3,750	* 90
Total Administrative and General Expenses	286,278	270,971	
Total Operation and Maintenance Expenses	9,768,186	10,773,688	

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.

Operation Supervision and Engineering (580): This account increased by \$44,222 or 175%. This is because in the prior year the benefits accrual for the general manager were moved out of this account and put in the account of administrative salaries. This decreased the account by approximately \$25,000 in prior year. Also in prior year a new employee was hired and only worked $\frac{3}{4}$ of the year. The amount in 2009 is what the norm should be for years to come.

Meter Expenses (586): This account decreased by \$12,449 or 28%. This is because the utility is in the middle of installing AMR meters. In 2009 more meters were installed which required more labor to go into installation of meters. In prior year there was more time spent troubleshooting and resolving issues which increased the cost in this account.

Administrative and General Salaries (920): This account decreased by \$13,046 or 24%. This is because in the prior year the salary was redistributed to this account along with moving approximately \$12,000 in accrued benefits to this account. This amount in the account in 2009 should be closer to what the norm will be in the future.

Maintenance of General Plant (932): This account increased by \$22,874 or 610%. This is because in 2009 Rice Lake Utilities had a building project to make the building more energy efficient. The project involved adding insulation and other energy efficient measures such lighting.

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		226,254	207,753	1
Social Security		32,802	31,510	2
Wisconsin Gross Receipts Tax		13,849	14,544	3
PSC Remainder Assessment		10,325	10,632	4
Other (specify): NONE			0	5
Total tax expense		283,230	264,439	

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		0.199662				3
County tax rate	mills		5.044676				4
Local tax rate	mills		10.032911				5
School tax rate	mills		9.961762				6
Voc. school tax rate	mills		1.242008				7
Other tax rate - Local	mills		0.165089				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.646108				10
Less: state credit	mills		1.532585				11
Net tax rate	mills		25.113523				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.032911				14
Combined School Tax Rate	mills		11.203770				15
Other Tax Rate - Local	mills		0.165089				16
Total Local & School Tax	mills		21.401770				17
Total Tax Rate	mills		26.646108				18
Ratio of Local and School Tax to Total	dec.		0.803186				19
Total tax net of state credit	mills		25.113523				20
Net Local and School Tax Rate	mills		20.170820				21
Utility Plant, Jan. 1	\$	13,979,854	13,979,854				22
Materials & Supplies	\$	255,332	255,332				23
Subtotal	\$	14,235,186	14,235,186				24
Less: Plant Outside Limits	\$	1,038,335	1,038,335				25
Taxable Assets	\$	13,196,851	13,196,851				26
Assessment Ratio	dec.		0.849969				27
Assessed Value	\$	11,216,914	11,216,914				28
Net Local & School Rate	mills		20.170820				29
Tax Equiv. Computed for Current Year	\$	226,254	226,254				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)	\$	226,254					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--

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 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)	1,795,347	7,583			1,802,930	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,337,497	43,292	3,269	2,800	1,380,320	* 38
Overhead Conductors and Devices (365)	1,707,588	113,666	1,593		1,819,661	* 39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,736,995	42,513	3,394		1,776,114	41
Line Transformers (368)	2,211,175		45,763		2,165,412	42
Services (369)	1,037,518	38,389	4,723	354	1,071,538	* 43
Meters (370)	887,610	187,983	120,540		955,053	* 44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	958,215	89,187	7,854		1,039,548	47
Total Distribution Plant	11,673,612	522,613	187,136	3,154	12,012,243	
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		250		39,357	50
Computer Equipment (391.1)	179,620	25,208	18,257		186,571	51
Transportation Equipment (392)	424,403	154,612	99,440		479,575	52
Stores Equipment (393)	1,746				1,746	53
Tools, Shop and Garage Equipment (394)	37,180	3,545			40,725	54
Laboratory Equipment (395)	44,754				44,754	55
Power Operated Equipment (396)	2,950				2,950	56
Communication Equipment (397)	14,826	2,200			17,026	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	6,596	5,489			12,085	59
Other Tangible Property (399)	0				0	60
Total General Plant	1,392,704	191,054	117,947	0	1,465,811	
Total utility plant in service directly assignable	13,066,316	713,667	305,083	3,154	13,478,054	

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)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	13,066,316	713,667	305,083	3,154	13,478,054	

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.

The installations for overhead lines (365) was as follows:

365.000	overhead devices	74	\$9,004.12
365.0500	Wire Quad #4-4/O	155	\$1,896.69
365.0600	Wire ACSR #4 - 1/O	402	\$994.64
365.0700	Wire ACSR 2/O-4/O	33,008	\$91,484.30
365.1000	deadends/epoxilators	86	\$3,270.97
365.1050	ACSR Conductor/DE	6	\$249.37
365.1300	Driven Ground	45	\$3,928.79
365.1400	Air Switch	1	\$2,837.58
Total			\$113,666.46

Meters (370) : RLU is in the middle of the installation of AMR. 1147 amr units were installed at a cost of \$183,813.43; the remaining cost was 6 three phase meters installed for \$4,169.95. Consequently a large number of meters were retired (1385) at a cost of \$120,540.57.

Transportation (392) Rice Lake Utilities purchased a new Digger Derrick Truck at a cost of \$154,612.

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

Meters (370) : RLU is in the middle of the installation of AMR. 1147 amr units were installed at a cost of \$183,813.43; the remaining cost was 6 three phase meters installed for \$4,169.95. Consequently a large number of meters were retired (1385) at a cost of \$120,540.57.

If Adjustments for any account are nonzero, please explain.

Poles Towers and Fixtures were adjusted by \$2,800 and services were adjusted by \$354. The equivalent accounts in the contributions accounts were decreased by the same amounts. This is because an amount which contributed by a customer in the prior year was adjusted and they received an embedded credit. The amount was simply adjusted from contributions to utility financed.

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)	
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 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 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)	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)	177,255		215	(2,800)	174,240	* 38
Overhead Conductors and Devices (365)	198,285	3,288	189		201,384	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	310,012	48,235	383		357,864	41
Line Transformers (368)	0				0	42
Services (369)	164,700		554	(354)	163,792	* 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	850,252	51,523	1,341	(3,154)	897,280	
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	850,252	51,523	1,341	(3,154)	897,280	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	850,252	51,523	1,341	(3,154)	897,280	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Adjustments for any account are nonzero, please explain.

Poles Towers and Fixtures were adjusted by \$2,800 and services were adjusted by \$354. The equivalent accounts in the contributions accounts were decreased by the same amounts. This is because an amount which contributed by a customer in the prior year was adjusted and they received an embedded credit. The amount was simply adjusted from contributions to utility financed.

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)	263,081	3.33%	59,911	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					322,992	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)	665,478	4.07%	55,309	30
Overhead Conductors and Devices (365)	452,803	3.03%	53,438	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	311,103	3.33%	58,493	33
Line Transformers (368)	680,102	2.88%	63,023	34
Services (369)	629,414	4.20%	44,290	35
Meters (370)	122,759	3.33%	30,680	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)	269,445	4.20%	41,953	39
Total Distribution Plant	3,394,185		407,097	
GENERAL PLANT				
Structures and Improvements (390)	358,325	2.78%	17,737	40
Office Furniture and Equipment (391)	19,647	5.88%	2,321	41
Computer Equipment (391.1)	179,620	14.29%	25,206	42
Transportation Equipment (392)	399,917	16.67%	5,306	43
Stores Equipment (393)	1,417	4.00%	69	44
Tools, Shop and Garage Equipment (394)	37,180	9.09%	3,541	45
Laboratory Equipment (395)	7,251	5.56%	2,488	46
Power Operated Equipment (396)	2,950	10.00%	0	47
Communication Equipment (397)	6,352	6.67%	1,062	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	1,483	10.00%	934	50
Total General Plant	1,014,142		58,664	
Total accum. prov. directly assignable	4,408,327		465,761	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	4,408,327		465,761	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	4,408,327		465,761	

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	3,269	1,160	9,899		726,257	30
365	1,593	2,415	1,306		503,539	31
366					0	32
367	3,394	266			365,936	33
368	45,763		434		697,796	34
369	4,723	1,661			667,320	35
370	120,540		1,088		33,987	36
371					0	37
372					0	38
373	7,854	2,213	1,187		302,518	39
	187,136	7,715	13,914	0	3,620,345	
390					376,062	40
391	250				21,718	41
391.1	18,257		2		186,571	42
392	99,440		4,972		310,755	43
393					1,486	44
394					40,721	45
395					9,739	46
396					2,950	47
397					7,414	48
397.1					0	49
398					2,417	50
	117,947	0	4,974	0	959,833	
	305,083	7,715	18,888	0	4,580,178	
					0	51
	305,083	7,715	18,888	0	4,580,178	
399					0	52
	0	0	0	0	0	
	305,083	7,715	18,888	0	4,580,178	

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)	91,968	4.07%	7,153	30
Overhead Conductors and Devices (365)	66,796	3.03%	6,055	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	54,392	3.33%	11,120	33
Line Transformers (368)	0	0.00%		34
Services (369)	99,141	4.20%	6,898	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	312,297		31,226	
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	312,297		31,226	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	312,297		31,226	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	312,297		31,226	

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	215	119			98,787	30
365	189	294			72,368	31
366					0	32
367	383	26			65,103	33
368					0	34
369	554	202			105,283	35
370					0	36
371					0	37
372					0	38
373					0	39
	1,341	641	0	0	341,541	
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
	0	0	0	0	0	
	1,341	641	0	0	341,541	
					0	51
	1,341	641	0	0	341,541	
399					0	52
	0	0	0	0	0	
	1,341	641	0	0	341,541	

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)	171	6			177		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)	79	2			81		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. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	3	3
Total	3	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	456	8
Total	457	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	457	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	28,750	Tuesday	01/27/2009	09:00	15,324	1
February	02	27,043	Wednesday	02/04/2009	09:30	12,840	2
March	03	27,338	Thursday	03/12/2009	10:15	13,369	3
April	04	24,653	Monday	04/06/2009	10:15	11,975	4
May	05	25,690	Wednesday	05/20/2009	13:30	11,689	5
June	06	31,694	Tuesday	06/23/2009	15:00	12,616	6
July	07	25,625	Thursday	07/23/2009	14:00	12,499	7
August	08	29,398	Thursday	08/13/2009	14:15	13,089	8
September	09	27,454	Tuesday	09/15/2009	13:30	12,518	9
October	10	23,897	Tuesday	10/06/2009	10:30	12,697	10
November	11	24,674	Wednesday	11/04/2009	10:30	12,275	11
December	12	27,691	Wednesday	12/16/2009	10:15	14,617	12
Total		323,907				155,508	

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	155,508	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	155,508	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	150,444	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	150,444	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,064	27
Total Energy Losses	5,064	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2564%	29
Total Disposition of Energy	155,508	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
SECURITY LIGHTS	MS-1	32	26	1
RESIDENTIAL ELECTRIC	RG-1	4,363	40,513	2
RESIDENTIAL ELECTRIC TIME OF USE	RG-2	40	833	3
Total Sales for Residential Sales		4,435	41,372	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	119	28,761	4
LARGE POWER SERVICE	CP-2	25	41,214	5
INDUSTRIAL POWER SERVICE	CP-3	5	18,231	6
GENERAL SERVICE	GS-1	775	19,144	7
GENERAL SERVICE TIME OF DAY	GS-2	6	106	8
SECURITY LIGHTS/ ATHLETIC LIGHTS	MS-1	106	242	9
Total Sales for Commercial & Industrial		1,036	107,698	
Public Street & Highway Lighting				
GENERAL SERVICE	GS-1	9	166	10
STREET LIGHTING	MS-1	15	1,208	11
Total Sales for Public Street & Highway Lighting		24	1,374	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,495	150,444	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,568	590	3,158	1
		2,255,904	907,566	3,163,470	2
		33,863	18,382	52,245	3
0	0	2,292,335	926,538	3,218,873	
88,561		1,344,337	645,199	1,989,536	4
104,362	123,113	1,806,038	904,025	2,710,063	5
54,960	61,702	855,100	410,690	1,265,790	6
		1,095,477	432,821	1,528,298	7
		5,522	2,346	7,868	8
		16,957	5,410	22,367	9
247,883	184,815	5,123,431	2,400,491	7,523,922	
		9,591	3,722	13,313	10
		126,061	26,863	152,924	11
0	0	135,652	30,585	166,237	
				0	12
0	0	0	0	0	
247,883	184,815	7,551,418	3,357,614	10,909,032	

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	323,907				6
Average load factor	65.7672%				7
Total Cost of Purchased Power	8,874,584				8
Average cost per kWh	0.0571				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,326	8,998			12
February	5,555	7,284			13
March	5,855	7,514			14
April	5,435	6,540			15
May	4,945	6,744			16
June	5,905	6,711			17
July	5,732	6,767			18
August	5,872	7,218			19
September	5,699	6,819			20
October	5,590	7,107			21
November	5,141	7,134			22
December	6,254	8,363			23
Total kWh (000)	68,309	87,199			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	1
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.
3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(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	31,694					7
Dt and Hr of Such Maximum Demand	06/23/2009 15:00					8
Kwh Output	155,508					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		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,654	1,403	109,097	1
Acquired during year	1,153			2
Total	7,807	1,403	109,097	3
Retired during year	1,385	16	3,698	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,422	1,387	105,399	6
Number end of year accounted for as follows:				7
In customers' use	5,390	1,249	89,889	8
In utility's use	10	1	150	9
Locked meters on customers' premises				10
In stock	1,022	137	15,360	11
Total end of year	6,422	1,387	105,399	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	74	64,242	1
Sodium Vapor	100	226	107,373	2
Sodium Vapor	150	724	548,098	3
Sodium Vapor	250	145	175,223	4
Sodium Vapor	400	9	17,991	5
Total		1,178	912,927	
Ornamental				
Sodium Vapor	100	6	2,028	6
Sodium Vapor	150	145	104,392	7
Sodium Vapor	210	36	40,392	8
Sodium Vapor	250	54	141,696	9
Total		241	288,508	
Other				
NONE		0		10
Total		0	0	