



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

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

For the Year Ended: DECEMBER 31, 2003

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

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

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IDENTIFICATION AND OWNERSHIP

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

When was utility organized? 12/31/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTI MARIE NELSON

Title: OFFICE MANAGER

Office Address:

320 W. COLEMAN ST.
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: rlu@chibardun.net

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
RICE LAKE, WI 54868

Telephone:

Fax Number:

E-mail Address: www.RiceLakeUtilities.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR. THOMAS MOULLETTE

Title: COMMISSION PRESIDENT

Office Address:

P.O. BOX 149
RICE LAKE, WI 54868

Telephone: (715) 234 - 2528

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

Fax Number: (715) 234 - 3147

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

Name: DAN THOLE

Title:

Office Address: TRACEY & THOLE
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 234 - 6156

Fax Number: (715) 234 - 5064

E-mail Address:

Date of most recent audit report: 3/24/2004

Period covered by most recent audit: YEAR ENDED 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR WALLY THOM

Title: WATER/WASTEWATER MANAGER

Office Address:

320 W COLEMAN
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 234 - 7934

E-mail Address: wallyt@ricelakeutilities.net

Name: MR. SCOTT REIMER

Title: GENERAL MANAGER/ELECTRIC MANAGER

Office Address:

320 W. COLEMAN STREET
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: scottr@ricelakeutilities.net

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

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

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES
Name: HOWARD W. WOLFE, PRESIDENT

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

Date of Ordinance:

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

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

Firm Name: ASPLUNDH TREE TRIMMING EXPERT CO.
P.O. BOX 75090
CHARLOTTE, NC 28275

Contact Person: JEFF VINZANT

Title:

Telephone: (215) 784 - 4200

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2003 12/31/2003

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

Provides tree trimming services.

Firm Name: GALVANIZERS, INC.
1202 &TH AVENUE
P.O. BOX 875
WEST FARGO, ND 58078

Contact Person: JOHN KAUTZMAN

Title: PRESIDENT

Telephone: (701) 282 - 3906

Fax Number: (701) 282 - 8692

E-mail Address:

Contract/Agreement beginning-ending dates: 12/3/2003 3/31/2003

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

provide substation steele structures. Contract date work through completion.

IDENTIFICATION AND OWNERSHIP

Firm Name: KUHLMAN ELECTRIC
N 4154 MOODY LAKE RD
SARONA, WI 54870

Contact Person: CHUCK LAMPERT
Title: DIRECT SALES REPRESENTATIVE
Telephone: (715) 635 - 6622
Fax Number: (715) 635 - 6663

E-mail Address:

Contract/Agreement beginning-ending dates: 9/29/2003 12/31/2003

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

Furnish and delevery of power transformers. Contract date through completion.

Firm Name: SHORT ELLIOTT AND HENDRICKSON
421 FRENETTE DRIVE
CHIPPEWA FALLS, WI 54729

Contact Person: DAVID KRAUSE
Title: PROJECT MANAGER
Telephone: (715) 720 - 6200
Fax Number: (715) 720 - 6300

E-mail Address:

Contract/Agreement beginning-ending dates: 2/13/2003 12/31/2003

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

Engineering services for Pioneer ave. project and substation project. Contract from authoization through completion of projects.

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

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

E-mail Address:

Contract/Agreement beginning-ending dates: 3/1/2003 2/28/2004

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

Provides locating and marking of underground utility facilites.

IDENTIFICATION AND OWNERSHIP

Firm Name: SUPERIOR ELECTRIC
1775 E. SHADY LANE
NEENAH, WI 54956

Contact Person: JAY JACK

Title: VP

Telephone: (920) 720 - 5200

Fax Number: (920) 720 - 5214

E-mail Address:

Contract/Agreement beginning-ending dates: 4/3/2003 12/31/2003

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

Reconductoring of Pioneer Avenue. Contract through completion.

Firm Name: VONASEK & SCHIEFFER
2019 22 1/2 AVENUE
P.O. BOX 557
RICE LAKE, WI 54868

Contact Person: TOM VONASEK

Title: PRESIDENT

Telephone: (715) 234 - 9174

Fax Number: (715) 234 - 2242

E-mail Address:

Contract/Agreement beginning-ending dates: 10/28/2003 12/31/2003

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

Substation phase 1- concrete work. Contract through completion.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,795,722	9,357,344	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,113,636	7,853,184	2
Depreciation Expense (403)	476,136	500,767	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	377,648	380,944	5
Total Operating Expenses	8,967,420	8,734,895	
Net Operating Income	828,302	622,449	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	828,302	622,449	
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)	65,535	47,040	10
Miscellaneous Nonoperating Income (421)	463,834	0	11
Total Other Income	529,369	47,040	
Total Income	1,357,671	669,489	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	41,888	795	13
Total Miscellaneous Income Deductions	41,888	795	
Income Before Interest Charges	1,315,783	668,694	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	304	225	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	304	225	
Net Income	1,315,479	668,469	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,268,579	9,589,708	20
Balance Transferred from Income (433)	1,315,479	668,469	21
Miscellaneous Credits to Surplus (434)	2,791,821	10,414	22
Miscellaneous Debits to Surplus--Debit (435)	0	12	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)	14,375,879	10,268,579	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	9,795,722		9,795,722	1
Total (Acct. 400):	9,795,722	0	9,795,722	
Operation and Maintenance Expense (401-402):				
Derived	8,113,636		8,113,636	2
Total (Acct. 401-402):	8,113,636	0	8,113,636	
Depreciation Expense (403):				
Derived	476,136		476,136	3
Total (Acct. 403):	476,136	0	476,136	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	377,648		377,648	5
Total (Acct. 408):	377,648	0	377,648	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	828,302	0	828,302	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME ELECTRIC	32,972	0	32,972	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME WATER	32,563	0	32,563 12
Total (Acct. 419):	65,535	0	65,535
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	409,787	409,787 13
Contributed Plant - Electric	[REDACTED]	54,047	54,047 14
NONE	0	0	0 15
Total (Acct. 421):	0	463,834	463,834
TOTAL OTHER INCOME:	65,535	463,834	529,369

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	26,327	26,327 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	12,273	12,273 18
OTHER REGULATORY EXPENSE ELECTRIC	3,288	0	3,288 19
Total (Acct. 426):	3,288	38,600	41,888
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	3,288	38,600	41,888

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	304		304 24
Total (Acct. 431):	304	0	304
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	304	0	304
NET INCOME:	890,245	425,234	1,315,479
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	10,268,579	0	10,268,579 26
Total (Acct. 216):	10,268,579	0	10,268,579
Balance Transferred from Income (433):			
Derived	890,245	425,234	1,315,479 27
Total (Acct. 433):	890,245	425,234	1,315,479
Miscellaneous Credits to Surplus (434):			
ELECTRIC CONTRIBUTIONS TRANSFERRED	0	462,607	462,607 28
WATER CONTRIBUTIONS TRANSFERRED	0	2,329,214	2,329,214 29
Total (Acct. 434):	0	2,791,821	2,791,821
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,158,824	3,217,055	14,375,879

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	875,344	8,920,378	0	0	9,795,722	1
Less: interdepartmental sales	484	51,459	0	0	51,943	2
Less: interdepartmental rents	0	37,660		0	37,660	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	300	1,000			1,300	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	874,560	8,830,259	0	0	9,704,819	

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	199,509		199,509	1
Electric operating expenses	321,163		321,163	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	7,487		7,487	7
Water utility plant accounts	1,941		1,941	8
Electric utility plant accounts	107,933		107,933	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,106		1,106	13
Accum. prov. for depreciation of electric plant	12,570		12,570	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	651,709	0	651,709	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,975,929	17,115,485	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,520,321	5,463,913	2
Net Utility Plant	12,455,608	11,651,572	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,455,608	11,651,572	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	585	585	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	585	585	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,085,617	832,892	9
Total Other Property and Investments	2,086,202	833,477	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,077,340	2,293,308	10
Special Deposits (132-134)	3,078	2,799	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	731,605	781,089	15
Other Accounts Receivable (143)	89,527	45,939	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,135	14,844	17
Receivables from Municipality (145)	15,775	20,954	18
Materials and Supplies (151-163)	213,378	220,250	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,117,168	3,350,095	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	19,189	25
Total Deferred Debits	0	19,189	
Total Assets and Other Debits	16,658,978	15,854,333	

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)	855,854	848,122	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,375,879	10,268,579	28
Total Proprietary Capital	15,231,733	11,116,701	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	676,078	577,585	33
Payables to Municipality (233)	125,528	0	34
Customer Deposits (235)	3,078	2,799	35
Taxes Accrued (236)	321,635	327,448	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	20,915	21,979	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,147,234	929,811	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	280,011	328,886	44
Total Deferred Credits	280,011	328,886	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	3,478,935	49
Total Liabilities and Other Credits	16,658,978	15,854,333	

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	6,505,495	0	0	10,609,990	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)	3,808,075	0	0	10,377,665	2
Utility Plant in Service - Contributed Plant (101.2)	3,189,156	0	0	679,340	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)				50,356	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,215			870,122	9
Total Utility Plant	6,998,446	0	0	11,977,483	
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)	1,677,088	0	0	4,133,220	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	477,054	0	0	232,959	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,154,142	0	0	4,366,179	
Net Utility Plant	4,844,304	0	0	7,611,304	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,579,855	3,884,058			5,463,913	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	118,035	358,101			476,136	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,243				13,243	6
Accruals charged other						7
accounts (specify):						8
transportation	3,778	46,344			50,122	9
Salvage	1,192	15,198			16,390	10
Other credits (specify):						11
					0	12
Total credits	136,248	419,643	0	0	555,891	13
Debits during year						14
Book cost of plant retired	27,733	115,187			142,920	15
Cost of removal	11,282	55,294			66,576	16
Other debits (specify):						17
					0	18
Total debits	39,015	170,481	0	0	209,496	19
Balance end of year (111.1)	1,677,088	4,133,220	0	0	5,810,308	20

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

Depreciation Accruals (Credits) during the year (111.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0	0			0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	26,327	12,273			38,600	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	456,261	230,853			687,114	10
Total credits	482,588	243,126	0	0	725,714	11
Debits during year						12
Book cost of plant retired	5,534	10,167			15,701	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
Total debits	5,534	10,167	0	0	15,701	17
Balance end of year (111.2)	477,054	232,959	0	0	710,013	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
ANN STREET	585			585	2
Total Nonutility Property (121)	585	0	0	585	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	585	0	0	585	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	14,844	1
Additions:		
Provision for uncollectibles during year	1,300	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,300	
Deductions:		
Accounts written off during the year: Utility Customers	1,125	5
Accounts written off during the year: Others	884	6
Total accounts written off	2,009	
Balance end of year	14,135	

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)			178,480		178,480	180,686	3
Total Electric Utility					178,480	180,686	

Account	Total End of Year	Amount Prior Year	
Electric utility total	178,480	180,686	1
Water utility (154)	34,898	39,564	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	213,378	220,250	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	848,122	1
Changes during year (explain):		
ELECTRIC STREET LIGHTS AND PRIMARY EXTENSION	7,732	2
Balance end of year	<u>855,854</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	327,448	1
Accruals:		
Charged water department expense	128,536	2
Charged electric department expense	250,310	3
Charged sewer department expense	4,290	4
Other (explain):		
NONE		5
Total Accruals and other credits	383,136	
Taxes paid during year:		
County, state and local taxes	327,448	6
Social Security taxes	39,265	7
PSC Remainder Assessment	11,476	8
Other (explain):		
gross revenue and license fee	10,760	9
Total payments and other debits	388,949	
Balance end of year	321,635	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO Debt	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	304	304	0	4
Subtotal	0	304	304	0	
Total	0	304	304	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REPLACEMENT ACCOUNT WATER	1,001,783	4
Total (Acct. 126):	1,001,783	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT ELECTRIC	1,083,834	5
Total (Acct. 128):	1,083,834	
Interest Special Deposits (132):		
CUSTOMER DEPOSITS	3,078	6
Total (Acct. 132):	3,078	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,768	9
Electric	666,837	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	731,605	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELECTRIC MISC CHARGES(EXTENSIONS \$31,935, DAMAGES \$8,144,OTHER \$475)	40,554	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
WATER MISC CHARGES(WATER MAIN REPLACEMENT\$42901, SERVICE WORK \$4,779,0	48,973	16
Total (Acct. 143):	89,527	
Receivables from Municipality (145):		
ELECTRIC (TAX ROLL \$9355, SALES TAX \$366, INSURACE REFUND \$1,730)	11,451	17
WATER (TAXROLL \$4,133, INSURANCE REFUND \$191)	4,324	18
Total (Acct. 145):	15,775	
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):		
WATER (NIP\$90437 AND WITC WATER MAIN \$35,091)	125,528	25
Total (Acct. 233):	125,528	
Other Deferred Credits (253):		
ELECTRIC PENSION AND BENEFIT RESERVE	77,681	26
ELECTRIC PUBLIC BENEFITS	3,063	27
ELECTRIC ENERGY CONSERVATION	146,107	28
WATER PENSION AND BENEFIT RESERVE	53,160	29
Total (Acct. 253):	280,011	

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)	3,763,440	10,101,825	0	0	13,865,265	1
Materials and Supplies	37,231	179,583	0	0	216,814	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,628,471	4,008,639	0	0	5,637,110	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	2,172,200	6,272,769	0	0	8,444,969	
Net Operating Income	84,702	743,600	0	0	828,302	7
Net Operating Income as a percent of						
Average Net Rate Base	3.90%	11.85%	N/A	N/A	9.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Water and Sewer service was installed in the North Industrial Park. There were also other subdivisions around the city which water and sewer service was installed in addition to primary extensions for electric service.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

Received authorization for construction of substation which was in progress at the end of the year 2003.

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

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

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

General footnotes

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

Amortization of Deferred Debit: Amortization over three years for maintenance on well #4 was authorized by the Public Service commission on March 1, 2002.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,785,475	693,460	0	0	0	3,478,935	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,785,475	693,460				3,478,935	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	849,893	828,820	1
Total Sales of Water	849,893	828,820	
Other Operating Revenues			
Forfeited Discounts (470)	1,622	1,712	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	17,905	11,148	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,924	6,311	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	25,451	19,171	
Total Operating Revenues	875,344	847,991	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	41,881	79,498	8
Pumping Expenses (620-633)	52,116	48,874	9
Water Treatment Expenses (640-652)	22,181	18,493	10
Transmission and Distribution Expenses (660-678)	216,257	206,264	11
Customer Accounts Expenses (901-905)	75,553	75,077	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	137,281	129,307	14
Total Operation and Maintenance Expenses	545,269	557,513	
Other Operating Expenses			
Depreciation Expense (403)	118,035	140,832	15
Amortization Expense (404-407)		0	16
Taxes (408)	127,338	131,822	17
Total Other Operating Expenses	245,373	272,654	
Total Operating Expenses	790,642	830,167	
NET OPERATING INCOME	84,702	17,824	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	4	45	1
Commercial	24	2,718	4,204	2
Industrial	3	17	132	3
Total Unmetered Sales to General Customers (460)	29	2,739	4,381	
Metered Sales to General Customers (461)				
Residential	2,989	149,560	365,031	4
Commercial	432	58,871	97,336	5
Industrial	113	125,264	103,764	6
Total Metered Sales to General Customers (461)	3,534	333,695	566,131	
Private Fire Protection Service (462)	28		13,499	7
Public Fire Protection Service (463)	3,500		240,455	8
Other Sales to Public Authorities (464)	40	19,289	24,943	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	147	484	12
Total Sales of Water	7,133	355,870	849,893	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None	None		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	240,455	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	240,455	
Forfeited Discounts (470):		
Customer late payment charges	1,622	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,622	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT ON TOWERS	17,780	8
RENT ON EQUIPMENT	125	9
Total Rents from Water Property (472)	17,905	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,924	11
Other (specify): NONE		12
Total Other Water Revenues (474)	5,924	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	4,243	3,235	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		426	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	37,638	75,837	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	41,881	79,498	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	43,489	39,733	17
Pumping Labor and Expenses (624)	7,432	7,141	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,195	2,000	25
Total Pumping Expenses	52,116	48,874	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	22,181	18,493	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	22,181	18,493	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	34,647	35,382	34
Storage Facilities Expenses (661)	432	577	35
Transmission and Distribution Lines Expenses (662)	118,439	108,687	36
Meter Expenses (663)	16,017	14,870	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,810	12,224	43
Maintenance of Transmission and Distribution Mains (673)	8,910	4,790	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	27,378	24,503	46
Maintenance of Meters (676)	523	281	47
Maintenance of Hydrants (677)	1,283	2,515	48
Maintenance of Miscellaneous Plant (678)	3,818	2,435	49
Total Transmission and Distribution Expenses	216,257	206,264	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	19,020	18,212	50
Meter Reading Labor (902)	10,207	10,309	51
Customer Records and Collection Expenses (903)	46,026	46,256	52
Uncollectible Accounts (904)	300	300	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	75,553	75,077	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,642	4,817	56
Office Supplies and Expenses (921)	12,231	11,560	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	2,934	2,700	59
Property Insurance (924)	2,416	4,122	60
Injuries and Damages (925)	6,901	9,006	61
Employee Pensions and Benefits (926)	66,930	57,189	62
Regulatory Commission Expenses (928)		150	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,492	1,843	65
Rents (931)	37,660	37,920	66
Maintenance of General Plant (932)	75	0	67
Total Administrative and General Expenses	137,281	129,307	
Total Operation and Maintenance Expenses	545,269	557,513	

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		116,311	122,124	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,290	4,511	2
Net property tax equivalent		112,021	117,613	
Social Security		14,284	13,380	3
PSC Remainder Assessment		1,033	829	4
Other (specify): NONE			0	5
Total tax expense		127,338	131,822	

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		0.189688				3
County tax rate	mills		4.716365				4
Local tax rate	mills		9.230160				5
School tax rate	mills		7.423988				6
Voc. school tax rate	mills		1.085937				7
Other tax rate - Local	mills		0.095556				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.741694				10
Less: state credit	mills		1.002505				11
Net tax rate	mills		21.739189				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.230160				14
Combined School Tax Rate	mills		8.509925				15
Other Tax Rate - Local	mills		0.095556				16
Total Local & School Tax	mills		17.835641				17
Total Tax Rate	mills		22.741694				18
Ratio of Local and School Tax to Total	dec.		0.784271				19
Total tax net of state credit	mills		21.739189				20
Net Local and School Tax Rate	mills		17.049406				21
Utility Plant, Jan. 1	\$	6,505,495	6,505,495				22
Materials & Supplies	\$	39,564	39,564				23
Subtotal	\$	6,545,059	6,545,059				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	6,470,290	6,470,290				26
Assessment Ratio	dec.		1.054360				27
Assessed Value	\$	6,822,015	6,822,015				28
Net Local & School Rate	mills		17.049406				29
Tax Equiv. Computed for Current Year	\$	116,311	116,311				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	116,311					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,289		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	155,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	169,248	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	103,101		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,978	10,029	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,483		20
Total Pumping Plant	283,562	10,029	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,561		23
Total Water Treatment Plant	42,561	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	169,248	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			103,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,582		162,425	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,483	20
Total Pumping Plant	5,582	0	288,009	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,561	23
Total Water Treatment Plant	0	0	42,561	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	23,165		24
Structures and Improvements (341)	3,165		25
Distribution Reservoirs and Standpipes (342)	201,649		26
Transmission and Distribution Mains (343)	3,604,291	78,077	27
Fire Mains (344)	2,787		28
Services (345)	714,357		29
Meters (346)	477,319	9,817	30
Hydrants (348)	703,371	12,360	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,730,104	100,254	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	15,124		35
Computer Equipment (391.1)	4,476		36
Transportation Equipment (392)	67,479		37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	19,741		39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,401	6,720	41
Communication Equipment (397)	109,137		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	278,805	6,720	
Total utility plant in service directly assignable	6,504,280	117,003	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,504,280	117,003	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			23,165 24
Structures and Improvements (341)			3,165 25
Distribution Reservoirs and Standpipes (342)			201,649 26
Transmission and Distribution Mains (343)	4,436	(2,005,542)	1,672,390 27
Fire Mains (344)			2,787 28
Services (345)	93	(389,967)	324,297 29
Meters (346)	1,321		485,815 30
Hydrants (348)		(389,966)	325,765 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,850	(2,785,475)	3,039,033
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,142 34
Office Furniture and Equipment (391)	1,476		13,648 35
Computer Equipment (391.1)			4,476 36
Transportation Equipment (392)	14,825		52,654 37
Stores Equipment (393)			2,168 38
Tools, Shop and Garage Equipment (394)			19,741 39
Laboratory Equipment (395)			2,376 40
Power Operated Equipment (396)			46,121 41
Communication Equipment (397)			109,137 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,761 44
Other Tangible Property (399)			0 45
Total General Plant	16,301	0	269,224
Total utility plant in service directly assignable	27,733	(2,785,475)	3,808,075
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	27,733	(2,785,475)	3,808,075

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		298,581	27
Fire Mains (344)			28
Services (345)		64,602	29
Meters (346)			30
Hydrants (348)		46,032	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	409,215	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	409,215	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	409,215	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	5,421	2,005,542	2,298,702 27
Fire Mains (344)			0 28
Services (345)	113	389,967	454,456 29
Meters (346)			0 30
Hydrants (348)		389,966	435,998 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,534	2,785,475	3,189,156
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,534	2,785,475	3,189,156
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,534	2,785,475	3,189,156

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)	78,315	2.90%	4,523	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	78,315		4,523	
PUMPING PLANT				
Structures and Improvements (321)	69,352	3.20%	3,299	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	52,890	4.40%	7,049	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	10,231	4.40%	989	15
Total Pumping Plant	132,473		11,337	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	17,058	6.00%	2,554	17
Total Water Treatment Plant	17,058		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	377	3.20%	101	18
Distribution Reservoirs and Standpipes (342)	96,636	1.90%	3,831	19
Transmission and Distribution Mains (343)	494,825	1.30%	34,298	20
Fire Mains (344)	383	1.00%	28	21
Services (345)	199,270	2.90%	15,061	22
Meters (346)	219,308	5.50%	26,486	23
Hydrants (348)	116,876	2.20%	11,321	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					82,838	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	82,838	
321					72,651	8
322					0	9
323					0	10
324					0	11
325	5,582				54,357	12
326					0	13
327					0	14
328					11,220	15
	5,582	0	0	0	138,228	
331					0	16
332					19,612	17
	0	0	0	0	19,612	
341					478	18
342					100,467	19
343	4,436				524,687	20
344					411	21
345	93	11,282			202,956	22
346	1,321		451		244,924	23
348					128,197	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,127,675		91,126	
GENERAL PLANT				
Structures and Improvements (390)	10,927	2.90%	468	26
Office Furniture and Equipment (391)	9,307	5.80%	834	27
Computer Equipment (391.1)	3,413	26.70%	1,063	28
Transportation Equipment (392)	47,104	14.25%	3,778	29
Stores Equipment (393)	1,693	5.80%	126	30
Tools, Shop and Garage Equipment (394)	17,339	5.80%	1,145	31
Laboratory Equipment (395)	1,991	5.80%	138	32
Power Operated Equipment (396)	36,392	7.50%	3,207	33
Communication Equipment (397)	94,541	15.00%	14,596	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,627	5.80%	161	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	224,334		25,516	
Total accum. prov. directly assignable	1,579,855		135,056	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,579,855		135,056	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>5,850</u>	<u>11,282</u>	<u>451</u>	<u>0</u>	<u>1,202,120</u>
390					11,395 26
391	1,476				8,665 27
391.1					4,476 28
392	14,825		741		36,798 29
393					1,819 30
394					18,484 31
395					2,129 32
396					39,599 33
397					109,137 34
397.1					0 35
398					1,788 36
399					0 37
	<u>16,301</u>	<u>0</u>	<u>741</u>	<u>0</u>	<u>234,290</u>
	<u>27,733</u>	<u>11,282</u>	<u>1,192</u>	<u>0</u>	<u>1,677,088</u>
					0 38
	<u>27,733</u>	<u>11,282</u>	<u>1,192</u>	<u>0</u>	<u>1,677,088</u>

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	14,941	20
Fire Mains (344)		1.00%		21
Services (345)		2.90%	6,590	22
Meters (346)		5.50%		23
Hydrants (348)		2.20%	4,796	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	5,421			280,776	290,296 20
344					0 21
345	113			109,191	115,668 22
346					0 23
348				66,294	71,090 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>26,327</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>26,327</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>26,327</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	5,534	0	0	456,261	477,054
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	5,534	0	0	456,261	477,054
					0 38
	5,534	0	0	456,261	477,054

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			48,457	48,457	1
February			46,736	46,736	2
March			50,963	50,963	3
April			32,439	32,439	4
May			49,413	49,413	5
June			50,655	50,655	6
July			54,424	54,424	7
August			57,936	57,936	8
September			51,362	51,362	9
October			45,125	45,125	10
November			40,905	40,905	11
December			43,113	43,113	12
Total annual pumpage	0	0	571,528	571,528	
Less: Water sold				355,870	13
Volume pumped but not sold				215,658	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				17,689	16
Volume related to equipment/system malfunction				116,524	17
Non-utility volume NOT included in water sales				1,194	18
Total volume not sold but accounted for				135,407	19
Volume pumped but unaccounted for				80,251	20
Percent of water lost				14%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,437	23
Date of maximum: 8/13/2003					24
Cause of maximum:					25
Flushed new water main on south side of town and flushed new water main on west side of town at same time on this day. Also the weather was very dry at this time so there also was a lot of watering going on..					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				691	26
Date of minimum: 4/2/2003					27
Total KWH used for pumping for the year				784,267	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER STREET	1	400	16	1,152,000	Yes	1
MAIN STREET	2	400	12	1,080,000	Yes	2
NARROWS PARK	4	450	24	800,000	Yes	3
ALLEN STREET	5	309	16	840,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	WATER STREET	MAIN STREET	NARROWS	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE NORTHWEST	5
Year Installed	1926	1974	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	900	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	10
Year Installed	1962	1974	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER		14
Location	ALLEN STREET	HILLTOP		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING		18
Year Installed	1990	1994		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	900	500		21
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR		23
Year Installed	1990	1994		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	20		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1967	1925	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	137	137	165	6
Total capacity in gallons (actual)	250,000	250,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	369	0	0	0	369	1
M	D	1.000	649	0	0	0	649	2
M	D	1.250	7,510	0	0	0	7,510	3
M	D	2.000	1,143	0	0	0	1,143	4
M	D	4.000	34,418	0	0	0	34,418	5
M	D	6.000	88,817	425	0	0	89,242	6
P	D	6.000	5,986	0	0	0	5,986	7
M	D	8.000	66,778	5,111	0	0	71,889	8
P	D	8.000	9,604	1,275	0	0	10,879	9
M	D	10.000	71,338	512	407	0	71,443	10
P	D	10.000	1,272	501	0	0	1,773	11
M	D	12.000	21,607	2,559	0	0	24,166	12
P	D	12.000	321	0	0	0	321	13
Total Within Municipality			309,812	10,383	407	0	319,788	
Total Utility			309,812	10,383	407	0	319,788	

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	2,667	0	3	0	2,664	121	1
M	1.000	695	90	0	0	785		2
M	1.250	43	0	0	0	43		3
P	1.500	1	0	0	0	1		4
M	1.500	55	1	0	0	56		5
M	2.000	93	1	2	0	92		6
M	4.000	33	0	0	0	33		7
M	6.000	21	0	0	0	21		8
M	8.000	3	1	0	0	4		9
Total Utility		3,611	93	5	0	3,699	121	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,292	30	3	0	3,319	309	1
0.750	75	0	2	0	73	11	2
1.000	112	9	4	0	117	18	3
1.500	58	1	1	0	58	18	4
2.000	62	0	0	0	62	26	5
3.000	21	2	0	0	23	9	6
4.000	5	0	0	0	5	2	7
6.000	3	1	0	0	4	1	8
8.000	2	0	0	0	2	0	9
Total:	3,630	43	10	0	3,663	394	

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	2,973	283	13	4	1	45	3,319	1
0.750	22	33	9	1	0	8	73	2
1.000	12	55	22	9	0	19	117	3
1.500	2	27	18	5	0	6	58	4
2.000	0	16	31	9	1	5	62	5
3.000	0	4	7	6	0	6	23	6
4.000	0	2	2	1	0	0	5	7
6.000	0	0	0	0	3	1	4	8
8.000	0	0	0	0	2	0	2	9
Total:	3,009	420	102	35	7	90	3,663	

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	537	19			556	2
Total Fire Hydrants	537	19	0	0	556	
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:	556
Number of distribution system valves end of year:	936
Number of distribution valves operated during year:	312

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

There were not any sales for resale.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Maintenance of Wells and Springs (614): The expense in this account decreased significantly. In the prior year there was a problem with well #4 and over \$56,000 was spent for maintenance along with approx.\$19,000 for amortization of previous expense. In 2003 the issue was resolved and with near \$19,000 spent on maintenance in addition to amortization of \$19,000 for previous expense.

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

General footnotes

Tax charged to sewer department is based on the property value of meters and the assumption that 1/2 value is charged to the wastewater utility as one meter is shared for both readings.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

Other tax rate is for Special District 8030 Lake rehabilitation.

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

General footnotes

All adjustments (for accounts 345,348 and 343) are for PSC request to move contributed plant to separate account for contributions.

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

General footnotes

All adjustments (for accounts 345, 348 and 343) are for the PSC request to establish new accounts for contributed plant.

Transmission and Distribution Mains(343): Additions to distribution mains was near \$300,000. This was the result of 7 major projects paid for by developers. The largest project was the development of the north Industrial Park with over \$117,000 being paid by a grant.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The North Industrial Park project was financed 60% (\$117,000) by grant and 40% (\$78,000) by utilities. The rest of additions to water mains were financed by developers.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

General footnotes

There were 94 services installed in 2003. 84 services were contributed by the developer and the remaining 9 were paid by the utility in cash.

Meters (Page W-23)

General footnotes

All 8" meters, 6" meters as well as 6 3" meters are all used for utility use only and were not tested in 2003 (except new meter purchased was tested).

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Operation of valves: According to the Water/Wastewater Manager, 1/3 of valves were operated during 2003. We are aware that the recommendation of operation is 1/2 however with with staff and time constraints 1/3 were operated.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,802,748	8,394,974	1
Total Sales of Electricity	8,802,748	8,394,974	
Other Operating Revenues			
Forfeited Discounts (450)	10,921	12,363	2
Miscellaneous Service Revenues (451)	5,772	6,084	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	61,477	56,338	5
Interdepartmental Rents (455)	37,660	37,920	6
Other Electric Revenues (456)	1,800	1,674	7
Total Other Operating Revenues	117,630	114,379	
Total Operating Revenues	8,920,378	8,509,353	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	6,856,307	6,586,567	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	420,879	448,803	10
Customer Accounts Expenses (901-905)	107,059	107,415	11
Sales Expenses (911-916)	(37,500)	(37,500)	12
Administrative and General Expenses (920-932)	221,622	190,386	13
Total Operation and Maintenance Expenses	7,568,367	7,295,671	
Other Expenses			
Depreciation Expense (403)	358,101	359,935	14
Amortization Expense (404-407)		0	15
Taxes (408)	250,310	249,122	16
Total Other Expenses	608,411	609,057	
Total Operating Expenses	8,176,778	7,904,728	
NET OPERATING INCOME	743,600	604,625	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,921	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,921	
Miscellaneous Service Revenues (451):		
RECONNECTS	3,235	3
NSF FEES	436	4
PERMITS	812	5
HOME SURGE PROTECTION	1,289	6
Total Miscellaneous Service Revenues (451)	5,772	
Sales of Water and Water Power (453):		
NONE		7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM WASTEWATER EQUIPMENT	5,512	8
RENT FROM WASTEWATER BUILDING	21,180	9
POLE CONTACTS	34,785	10
Total Rent from Electric Property (454)	61,477	
Interdepartmental Rents (455):		
RENT FROM WATER EQUIPMENT	5,512	11
RENT FROM BUIDING WATER	32,148	12
Total Interdepartmental Rents (455)	37,660	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,800	13
Total Other Electric Revenues (456)	1,800	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	6,839,325	6,570,150	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	16,982	16,417	36
Total Other Power Supply Expenses	6,856,307	6,586,567	
Total Power Production Expenses	6,856,307	6,586,567	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	63,948	69,469	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	1,213	8,459	52
Overhead Line Expenses (583)	84,308	100,700	53
Underground Line Expenses (584)	64,216	53,454	54
Street Lighting and Signal System Expenses (585)	5,177	8,865	55
Meter Expenses (586)	18,293	19,706	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	58,678	58,882	58
Rents (589)	552	545	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	294	871	62
Maintenance of Overhead Lines (593)	108,380	107,375	63
Maintenance of Underground Lines (594)	11,664	11,791	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)	3,747	8,343	66
Maintenance of Meters (597)	409	343	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	420,879	448,803	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	21,254	21,828	69
Meter Reading Expenses (902)	12,701	15,074	70
Customer Records and Collection Expenses (903)	72,104	69,513	71
Uncollectible Accounts (904)	1,000	1,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	107,059	107,415	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	(37,500)	(37,500)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	(37,500)	(37,500)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,519	6,397	78
Office Supplies and Expenses (921)	16,990	14,890	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	7,355	12,670	81
Property Insurance (924)	15,228	8,878	82
Injuries and Damages (925)	29,851	40,162	83
Employee Pensions and Benefits (926)	95,467	91,398	84
Regulatory Commission Expenses (928)	297	523	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	13,554	15,468	87
Rents (931)		0	88
Maintenance of General Plant (932)	36,361	0	89
Total Administrative and General Expenses	221,622	190,386	
Total Operation and Maintenance Expenses	7,568,367	7,295,671	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		205,324	205,324	1
Social Security		23,782	25,878	2
Wisconsin Gross Receipts Tax		10,761	9,884	3
PSC Remainder Assessment		10,443	8,036	4
Other (specify): NONE			0	5
Total tax expense		<u>250,310</u>	<u>249,122</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189688				3
County tax rate	mills		4.716365				4
Local tax rate	mills		9.230160				5
School tax rate	mills		7.423988				6
Voc. school tax rate	mills		1.085937				7
Other tax rate - Local	mills		0.095556				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.741694				10
Less: state credit	mills		1.002505				11
Net tax rate	mills		21.739189				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.230160				14
Combined School Tax Rate	mills		8.509925				15
Other Tax Rate - Local	mills		0.095556				16
Total Local & School Tax	mills		17.835641				17
Total Tax Rate	mills		22.741694				18
Ratio of Local and School Tax to Total	dec.		0.784271				19
Total tax net of state credit	mills		21.739189				20
Net Local and School Tax Rate	mills		17.049406				21
Utility Plant, Jan. 1	\$	10,609,990	10,609,990				22
Materials & Supplies	\$	180,686	180,686				23
Subtotal	\$	10,790,676	10,790,676				24
Less: Plant Outside Limits	\$	647,872	647,872				25
Taxable Assets	\$	10,142,804	10,142,804				26
Assessment Ratio	dec.		1.054360				27
Assessed Value	\$	10,694,167	10,694,167				28
Net Local & School Rate	mills		17.049406				29
Tax Equiv. Computed for Current Year	\$	182,329	182,329				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,170,059	15,500	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,465,827	19,202	38
Overhead Conductors and Devices (365)	1,610,655	125,339	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,084,189	152,340	41
Line Transformers (368)	1,705,904	122,958	42
Services (369)	1,014,512	40,733	43
Meters (370)	566,625	41,276	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	658,523	36,620	47
Total Distribution Plant	9,277,961	553,968	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	600,228		49
Office Furniture and Equipment (391)	38,687		50
Computer Equipment (391.1)	116,870	22,964	51
Transportation Equipment (392)	392,718	31,935	52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	27,087		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,667 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,185,559 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	21,090	(177,929)	1,286,010 38
Overhead Conductors and Devices (365)	23,600	(196,993)	1,515,401 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	16,902	(133,446)	1,086,181 41
Line Transformers (368)			1,828,862 42
Services (369)	6,449	(127,092)	921,704 43
Meters (370)	32,400		575,501 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	11,992		683,151 47
Total Distribution Plant	112,433	(635,460)	9,084,036
GENERAL PLANT			
Land and Land Rights (389)			3,000 48
Structures and Improvements (390)			600,228 49
Office Furniture and Equipment (391)			38,687 50
Computer Equipment (391.1)	2,504		137,330 51
Transportation Equipment (392)	250		424,403 52
Stores Equipment (393)			1,746 53
Tools, Shop and Garage Equipment (394)			27,087 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	43,280		55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	13,820		57
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,241,484	54,899	
Total utility plant in service directly assignable	10,519,445	608,867	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	10,519,445	608,867	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			43,280 55
Power Operated Equipment (396)			2,950 56
Communication Equipment (397)			13,820 57
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	2,754	0	1,293,629
Total utility plant in service directly assignable	115,187	(635,460)	10,377,665
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	115,187	(635,460)	10,377,665

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		1,891	38
Overhead Conductors and Devices (365)			39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		40,618	41
Line Transformers (368)			42
Services (369)		11,538	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
Total Distribution Plant	0	54,047	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,151	177,929	176,669 38
Overhead Conductors and Devices (365)	3,526	196,993	193,467 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	2,526	133,446	171,538 41
Line Transformers (368)			0 42
Services (369)	964	127,092	137,666 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	10,167	635,460	679,340
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>54,047</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u>0</u>	<u>54,047</u>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>10,167</u>	<u>635,460</u>	<u>679,340</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>10,167</u>	<u>635,460</u>	<u>679,340</u>

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	827,585	3.33%	39,221	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	498,199	4.07%	56,000	30
Overhead Conductors and Devices (365)	429,430	3.03%	47,360	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	215,257	3.33%	36,137	33
Line Transformers (368)	380,965	2.88%	50,901	34
Services (369)	571,933	4.20%	40,660	35
Meters (370)	122,472	3.33%	19,016	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)	208,395	4.20%	28,175	39
Total Distribution Plant	3,254,236		317,470	
GENERAL PLANT				
Structures and Improvements (390)	254,530	2.78%	16,686	40
Office Furniture and Equipment (391)	8,458	5.88%	2,275	41
Computer Equipment (391.1)	116,869	14.29%	18,162	42
Transportation Equipment (392)	193,382	10.32%	46,344	43
Stores Equipment (393)	998	4.00%	70	44
Tools, Shop and Garage Equipment (394)	27,086	9.09%		45
Laboratory Equipment (395)	16,506	5.56%	2,406	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	8,078	6.67%	922	48
Miscellaneous Equipment (398)	965	10.00%	110	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	629,822		86,975	
Total accum. prov. directly assignable	3,884,058		404,445	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					866,806	28
363					0	29
364	21,090	5,190	2,851		530,770	30
365	23,600	31,145	5,551		427,596	31
366					0	32
367	16,902	12,345			222,147	33
368					431,866	34
369	6,449	3,327			602,817	35
370	32,400				109,088	36
371					0	37
372					0	38
373	11,992	3,287	6,346		227,637	39
	112,433	55,294	14,748	0	3,418,727	
390					271,216	40
391					10,733	41
391.1	2,504		250		132,777	42
392	250		200		239,676	43
393					1,068	44
394					27,086	45
395					18,912	46
396					2,950	47
397					9,000	48
398					1,075	49
399					0	50
	2,754	0	450	0	714,493	
	115,187	55,294	15,198	0	4,133,220	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,884,058</u>		<u>404,445</u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	115,187	55,294	15,198	0	4,133,220

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		4.07%	3,595	30
Overhead Conductors and Devices (365)		3.03%	2,931	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.33%	2,856	33
Line Transformers (368)				34
Services (369)		4.20%	2,891	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.20%		39
Total Distribution Plant	<u>0</u>		<u>12,273</u>	
GENERAL PLANT				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>12,273</u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	3,151			66,017	66,461 30
365	3,526			58,043	57,448 31
366					0 32
367	2,526			29,125	29,455 33
368					0 34
369	964			77,668	79,595 35
370					0 36
371					0 37
372					0 38
373					0 39
	10,167	0	0	230,853	232,959
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	10,167	0	0	230,853	232,959

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>12,273</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	10,167	0	0	230,853	232,959

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		123.25	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

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	2	3
Total	2	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	432	8
Total	433	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	433	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	28,884	Thursday	01/23/2003	09:45	16,323	1
February	02	28,037	Wednesday	02/05/2003	08:45	13,581	2
March	03	27,415	Wednesday	03/05/2003	08:45	12,685	3
April	04	26,067	Thursday	04/03/2003	10:00	13,226	4
May	05	25,765	Monday	05/19/2003	14:15	13,963	5
June	06	29,471	Tuesday	06/24/2003	12:45	12,821	6
July	07	30,482	Tuesday	07/29/2003	13:30	14,870	7
August	08	33,316	Tuesday	08/19/2003	13:30	15,070	8
September	09	30,568	Monday	09/08/2003	14:45	13,381	9
October	10	26,058	Wednesday	10/08/2003	13:00	13,291	10
November	11	26,032	Tuesday	11/04/2003	10:00	13,204	11
December	12	27,631	Thursday	12/11/2003	08:45	14,651	12
Total		339,726				167,066	

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	167,066	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	167,066	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	160,735	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	160,735	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	6,331	25
Total Energy Losses	6,331	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.7895%	27
Total Disposition of Energy	167,066	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
SECURITY LIGHTS	MS-1	39	31	1
RESIDENTIAL ELECTRIC , CITY, RURAL	RG-1	4,152	40,044	2
RESIDENTIAL TIME OF USE	RG-2	16	329	3
Total Sales for Residential Sales		4,207	40,404	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	107	29,070	4
LARGE POWER SERVICE	CP-2	23	49,077	5
INDUSTRIAL POWER SERVICE	CP-3	4	20,828	6
GENERAL SERVICE	GS-1	725	19,600	7
GENERAL SERVICE TIME OF USE	GS-2	4	82	8
SECURITY LIGHTS/ATHLETIC LIGHTING	MS-1	91	186	9
Total Sales for Commercial & Industrial		954	118,843	
Public Street & Highway Lighting				
GENERAL SERVICE	GS-1	9	168	10
STREET LIGHTING SERVICE	MS-1	14	1,320	11
Total Sales for Public Street & Highway Lighting		23	1,488	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,184	160,735	

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)	
		2,905	162	3,067	1
		2,224,029	220,820	2,444,849	2
		15,132	1,606	16,738	3
0	0	2,242,066	222,588	2,464,654	
7,251		1,308,823	166,034	1,474,857	4
9,822	11,731	2,130,940	286,219	2,417,159	5
5,475	5,553	937,125	124,986	1,062,111	6
		1,117,581	112,477	1,230,058	7
		4,332	439	4,771	8
		11,999	1,088	13,087	9
22,548	17,284	5,510,800	691,243	6,202,043	
		9,677	942	10,619	10
		118,526	6,906	125,432	11
0	0	128,203	7,848	136,051	
				0	12
0	0	0	0	0	
22,548	17,284	7,881,069	921,679	8,802,748	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	XCEL ENERGY				1
Point of Delivery	Rice Lake				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12470/7200 V				4
Point of Metering	12470/7200 V				5
Total of 12 Monthly Maximum Demands -- kW	339,726				6
Average load factor	67.3653%				7
Total Cost of Purchased Power	6,839,325				8
Average cost per kWh	0.0409				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,782	9,541			12
February	5,814	7,767			13
March	5,532	7,153			14
April	5,766	7,460			15
May	5,998	7,965			16
June	5,857	6,964			17
July	6,703	8,167			18
August	6,728	8,342			19
September	6,062	7,319			20
October	6,161	7,130			21
November	5,308	7,896			22
December	6,361	8,290			23
Total kWh (000)	73,072	93,994			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,138	1,261	92,320	1
Acquired during year	409	41	6,195	2
Total	5,547	1,302	98,515	3
Retired during year	357			4
Sales, transfers or adjustments increase (decrease)		1	37	5
Number end of year	5,190	1,303	98,552	6
Number end of year accounted for as follows:				7
In customers' use	5,108	1,167	85,523	8
In utility's use	9	1	150	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	73	135	12,879	12
Total end of year	5,190	1,303	98,552	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
 2. Indicate size in watts, column(b).
 3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	1,500	4	27,904	1
Mercury Vapor	175	405	344,655	2
Sodium Vapor	150	531	402,498	3
Sodium Vapor	250	380	498,560	4
Total		1,320	1,273,617	
Ornamental				
Sodium Vapor	100	28	13,804	5
Sodium Vapor	150	12	9,096	6
Sodium Vapor	210	36	40,392	7
Total		76	63,292	
Other				
NONE		0		8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Overhead Line Expense (583): This account decreased by about 16% and was probably more in line with other years. In 2003 more time was capitalized decreasing the amount that was charged to this account. Also in the prior year \$5,000 was charged to this account for a load study.

Underground Line Expense (584): This account increased by \$10,762. There was a large amount of construction happening in 2003. This called for a lot of locating of underground lines. In 2003 \$8,916 more was spent than 2002 on locating alone.

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

Injuries and Damages (925): This account decreased by \$10,311 because our insurance company was changed and the City of Rice Lake received better rates from the state insurance.

Maintenance of General Plant (932): Rice Lake Utilities repaved the parking lot in 2003 at a cost of approx. \$36,000.

Property Tax Equivalent (Electric) (Page E-05)

General footnotes

Other tax rate is for special district 8030 lake rehabilitation.

ELECTRIC OPERATING SECTION FOOTNOTES

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

General footnotes

All adjustments (for accounts 364, 365,367 and 369) are related to the PSC request to transfer contributed plant to a seperate account for contributed plant.

Over \$125,000 was spent on overhead conductors and devices. The breakdown was as follows:

#4-1/0 OH conductors and devices	623'	\$1,215
ACSR #4 - 1/0 conductors and devices	1,705'	\$2,183
ACSR 2/0 - 4/0 conductors and devices	19,194'	\$106,122
Deadends	78	\$4,687
Driven Grounds	20	\$2,794
Air Switch	2	\$8,336

Over \$192,957 was spent on underground conductors. Of this over \$40,000 was for primary extensions which was contributed by developers and is recorded in the new contibuted plant account.The breakdown was as follows:

Underground wire #4 - 1/0 Triplex	598'	\$4,851
Underground wire 2/0 -4/0 Triplex	2,600'	\$19,012
Underground wire primary 15 KV	25,029	\$154,297
Concrete transformer pad	3	\$925
Plastic poly transformer pad	34	\$3,750
Secondary Pedistal	23	\$6,152
Primary pedistal single phase	1	\$611
Primary pedistal three phase	4	\$3,360

During 2003 almost \$123,000 was spent on the purchase of 41 transformers ranging from 3 KVA to 750 KVA.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

General footnotes

All adjustments(for accounts 364, 365,367 and 369) are transfers for the set-up of seperate contributed plant accounts as requested by the Public Service Commission.

Purchased Power Statistics (Page E-20)

General footnotes

The substaion used by Rice Lake Utilities is owned by Xcel Energies.

Substation Equipment (Page E-27)

General footnotes

The substation used by Rice Lake Utilities is owned by Xcel Energies.