



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: RICE LAKE UTILITIES

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

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** RICE LAKE UTILITIES**Utility Address:** 320 WEST COLEMAN STREET  
RICE LAKE, WI 54868**When was utility organized?** 12/31/1904**Report any change in name:****Effective Date:****Utility Web Site:** ricelakeutilities.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KRISTI NELSON**Title:** OFFICE MANAGER**Office Address:**320 W. COLEMAN STREET  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 7004**Fax Number:** (715) 236 - 7934**Email Address:** kristin@ricelakeutilities.com

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

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**Name:** THOMAS MOULLETTE**Title:** COMMISSION PRESIDENT**Office Address:**P.O. BOX 149  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 2528**Fax Number:** (715) 236 - 3147**Email Address:** mdev@chibardun.net

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

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

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**Name:** DANIEL THOLE**Title:****Office Address:** LARSONALLEN821 B BEAR PAW AVENUE  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 6156**Fax Number:** (715) 852 - 1101**Email Address:** dthole@larsonallen.com**Date of most recent audit report:** 3/31/2011**Period covered by most recent audit:** YEAR ENDING DECEMBER 2010

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** LEO DIEHL

**Title:** ELECTRIC MANAGER

**Office Address:**

320 W. COLEMAN STREET  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (715) 236 - 7934

**Email Address:** leod@ricelakeutilities.com

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**Name:** MR WALLY THOM

**Title:** WATER/WASTEWATER MANAGER

**Office Address:**

320 W COLEMAN  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (715) 234 - 7934

**Email Address:** wallyt@ricelakeutilities.com

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**Name:** MR. SCOTT REIMER

**Title:** GENERAL MANAGER

**Office Address:**

320 W. COLEMAN STREET  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 7004

**Fax Number:** (715) 236 - 7934

**Email Address:** scottr@ricelakeutilities.com

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**Name of utility commission/committee:** Rice Lake Utilities Commission

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**Names of members of utility commission/committee:**

- MR MICHAEL DIERCKS, COMMISSIONER
  - MRS SUE DIETZ, COMMISSIONER
  - MR THOMAS MOULETTE, COMMISSION PRESIDENT
  - MR RICHARD SANDSTROM, COMMISSION SECRETARY
  - DR DANIEL WOLNER, COMMISSIONER
- 

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

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

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

### IDENTIFICATION AND OWNERSHIP

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

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

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**Contract/Agreement beginning-ending dates:** 4/1/2010 3/28/2011

**Provide a brief description of the nature of Contract Operations being provided:**  
Provides locating and marking of underground facilities.

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

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

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**Contract/Agreement beginning-ending dates:** 1/1/2010 12/31/2010

**Provide a brief description of the nature of Contract Operations being provided:**  
Provides after hours answering and dispatch service.

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

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

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**Contract/Agreement beginning-ending dates:** 1/1/2010 12/31/2010

**Provide a brief description of the nature of Contract Operations being provided:**  
Cross connection control program.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,410,149	12,111,343	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	11,940,541	10,458,301	2
Depreciation Expense (403)	557,600	568,717	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	506,617	453,010	5
<b>Total Operating Expenses</b>	<b>13,004,758</b>	<b>11,480,028</b>	
<b>Net Operating Income</b>	<b>405,391</b>	<b>631,315</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>405,391</b>	<b>631,315</b>	
<b>OTHER INCOME</b>			
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)	87,876	33,653	10
Miscellaneous Nonoperating Income (421)	192,679	118,655	11
<b>Total Other Income</b>	<b>280,555</b>	<b>152,308</b>	
<b>Total Income</b>	<b>685,946</b>	<b>783,623</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(34,356)	(34,356)	12
Other Income Deductions (426)	112,424	106,763	13
<b>Total Miscellaneous Income Deductions</b>	<b>78,068</b>	<b>72,407</b>	
<b>Income Before Interest Charges</b>	<b>607,878</b>	<b>711,216</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	100	129	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>100</b>	<b>129</b>	
<b>Net Income</b>	<b>607,778</b>	<b>711,087</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,316,253	18,601,664	20
Balance Transferred from Income (433)	607,778	711,087	21
Miscellaneous Credits to Surplus (434)	0	4,028	22
Miscellaneous Debits to Surplus--Debit (435)	666	526	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>19,923,365</b>	<b>19,316,253</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	13,410,149	0	13,410,149	1
<b>Total (Acct. 400):</b>	<b>13,410,149</b>	<b>0</b>	<b>13,410,149</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	11,940,541	0	11,940,541	2
<b>Total (Acct. 401-402):</b>	<b>11,940,541</b>	<b>0</b>	<b>11,940,541</b>	
<b>Depreciation Expense (403):</b>				
Derived	557,600	0	557,600	3
<b>Total (Acct. 403):</b>	<b>557,600</b>	<b>0</b>	<b>557,600</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	506,617	0	506,617	5
<b>Total (Acct. 408):</b>	<b>506,617</b>	<b>0</b>	<b>506,617</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>405,391</b>	<b>0</b>	<b>405,391</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ELECTRIC	39,609	0	39,609	11
WATER	48,267		48,267	12
<b>Total (Acct. 419):</b>	<b>87,876</b>	<b>0</b>	<b>87,876</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		150,195	150,195	13
Contributed Plant - Electric		42,484	42,484	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>192,679</b>	<b>192,679</b>	
<b>TOTAL OTHER INCOME:</b>	<b>87,876</b>	<b>192,679</b>	<b>280,555</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(34,356)	0	(34,356)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(34,356)</b>	<b>0</b>	<b>(34,356)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	77,403	77,403	18
Depreciation Expense on Contributed Plant - Electric	0	32,654	32,654	19
REGULATORY EXPENSE	2,367		2,367	20
<b>Total (Acct. 426):</b>	<b>2,367</b>	<b>110,057</b>	<b>112,424</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(31,989)</b>	<b>110,057</b>	<b>78,068</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	21
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	22
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	100	0	100	25
<b>Total (Acct. 431):</b>	<b>100</b>	<b>0</b>	<b>100</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>100</b>	<b>0</b>	<b>100</b>	
<b>NET INCOME:</b>	<b>525,156</b>	<b>82,622</b>	<b>607,778</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	15,264,485	4,051,768	19,316,253	27
<b>Total (Acct. 216):</b>	<b>15,264,485</b>	<b>4,051,768</b>	<b>19,316,253</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	525,156	82,622	<b>607,778</b>	<b>28</b>
<b>Total (Acct. 433):</b>	<b>525,156</b>	<b>82,622</b>	<b>607,778</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
ELECTRIC CONTRIBUTIONS	666		666	30
<b>Total (Acct. 435)--Debit:</b>	<b>666</b>	<b>0</b>	<b>666</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>15,788,975</b>	<b>4,134,390</b>	<b>19,923,365</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,168,292	12,241,857	0	0	13,410,149	1
Less: interdepartmental sales	464	70,825	0	0	71,289	2
Less: interdepartmental rents	0	43,086		0	43,086	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		5,000			5,000	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,167,828</b>	<b>12,122,946</b>	<b>0</b>	<b>0</b>	<b>13,290,774</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	263,086	(7,178)	<b>255,908</b>	1
Electric operating expenses	492,989	(17,937)	<b>475,052</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	3,368	6,281	<b>9,649</b>	8
Electric utility plant accounts	63,886	17,282	<b>81,168</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	934	897	<b>1,831</b>	13
Accum. prov. for depreciation of electric plant	8,338	655	<b>8,993</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>832,601</b>	<b>0</b>	<b>832,601</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.3	1
Electric	8.4	2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	24,592,802	23,919,867	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,006,145	7,491,435	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>16,586,657</b>	<b>16,428,432</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	585	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>585</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	2,584,610	2,327,803	10
Other Special Funds (128)	406,937	392,843	11
<b>Total Other Property and Investments</b>	<b>2,991,547</b>	<b>2,721,231</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	2,262,930	1,972,097	12
Special Deposits (134)	13,527	12,589	13
Working Funds (135)	600	600	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,106,622	940,624	17
Other Accounts Receivable (143)	127,008	79,587	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	33,516	27,150	19
Receivables from Municipality (145)	28,140	36,254	20
Plant Materials and Operating Supplies (154)	295,541	244,477	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	7,710	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>3,808,562</b>	<b>3,259,078</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>23,386,766</b>	<b>22,408,741</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,045,561	1,020,227	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	19,923,365	19,316,253	37
<b>Total Proprietary Capital</b>	<b>20,968,926</b>	<b>20,336,480</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,324,221	1,015,521	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	13,520	12,589	44
Taxes Accrued (236)	436,017	382,281	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)	21,039	16,955	47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>1,794,797</b>	<b>1,427,346</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	623,043	644,915	51
<b>Total Deferred Credits</b>	<b>623,043</b>	<b>644,915</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>23,386,766</b>	<b>22,408,741</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,494,177	0	0	14,425,690	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,512,130	0	0	13,655,725	2
Utility Plant in Service - Contributed Plant (101.2)	4,431,554	0	0	937,542	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)				50,356	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	5,495				8
<b>Total Utility Plant</b>	<b>9,949,179</b>	<b>0</b>	<b>0</b>	<b>14,643,623</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,831,927	0	0	4,906,157	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	897,868	0	0	370,193	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>2,729,795</b>	<b>0</b>	<b>0</b>	<b>5,276,350</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,219,384</b>	<b>0</b>	<b>0</b>	<b>9,367,273</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,749,251	4,580,178			<b>6,329,429</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	111,746	445,854			<b>557,600</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	20,956				<b>20,956</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
transportation	6,983	24,480			<b>31,463</b>	<b>9</b>
Salvage	2,199	52,069			<b>54,268</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>141,884</b>	<b>522,403</b>	<b>0</b>	<b>0</b>	<b>664,287</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,191	179,788			<b>196,979</b>	<b>18</b>
Cost of removal	42,017	16,636			<b>58,653</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>59,208</b>	<b>196,424</b>	<b>0</b>	<b>0</b>	<b>255,632</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,831,927</b>	<b>4,906,157</b>	<b>0</b>	<b>0</b>	<b>6,738,084</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	820,465	341,541			<b>1,162,006</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	77,403	32,654			<b>110,057</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>77,403</b>	<b>32,654</b>	<b>0</b>	<b>0</b>	<b>110,057</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0	2,222			<b>2,222</b>	18
Cost of removal	0	1,780			<b>1,780</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>4,002</b>	<b>0</b>	<b>0</b>	<b>4,002</b>	25
<b>Balance end of year (111.2)</b>	<b>897,868</b>	<b>370,193</b>	<b>0</b>	<b>0</b>	<b>1,268,061</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	27,150	1
<b>Additions:</b>		
Provision for uncollectibles during year	5,000	2
Collection of accounts previously written off: Utility Customers	1,406	3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>6,406</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	40	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>40</b>	
<b>Balance end of year</b>	<b>33,516</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			243,710		243,710	206,029	3
<b>Total Electric Utility</b>					<b>243,710</b>	<b>206,029</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	243,710	206,029	1
Water utility (154)	51,831	38,448	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
<b>Total Materials and Supplies</b>	<b>295,541</b>	<b>244,477</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,020,227	1
<b>Changes during year (explain):</b>		
GRANT SLOCUMB STREET	25,334	2
<b>Balance end of year</b>	<u><u>1,045,561</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					1
<b>Total Bonds (Account 221):</b>				<u><u>0</u></u>	

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

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	382,281	1
<b>Accruals:</b>		
Charged water department expense	191,311	2
Charged electric department expense	315,306	3
Charged sewer department expense	7,176	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>513,793</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	382,281	6
Social Security taxes	55,777	7
PSC Remainder Assessment	10,029	8
<b>Other (explain):</b>		
GROSS REVENUE & LICENSE FEE	11,970	9
<b>Total payments and other debits</b>	<b>460,057</b>	
<b>Balance end of year</b>	<b>436,017</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
GO Debt	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	100	100	0	4
<b>Subtotal</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	

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## INTEREST ACCRUED (ACCT. 237)

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

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

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

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
WATER	1,756,109	4
ELECTRIC	828,501	5
<b>Total (Acct. 126):</b>	<b>2,584,610</b>	
<b>Other Special Funds (128):</b>		
ELECTRIC	406,937	6
<b>Total (Acct. 128):</b>	<b>406,937</b>	
<b>Special Deposits (134):</b>		
ELECTRIC CUSTOMER DEPOSITS	13,527	7
<b>Total (Acct. 134):</b>	<b>13,527</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	94,424	9
Electric	1,012,198	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,106,622</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
ELECTRIC INVOICES FOR WORKORDERS	61,573	* 15
ELECTRIC INVOICE FOR SALE OF TRANSFORMER	40,273	* 16
ELECTRIC INVOICES FOR DAMAGES	9,772	17
ELECTRIC OTHER INVOICES	493	18
WATER INVOICE TOWER PREP	7,567	19
WATER OTHER INVOICES	7,330	20
<b>Total (Acct. 143):</b>	<b>127,008</b>	

**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
WATER TAX ROLL	5,279	21
ELECTRIC TAX ROLL	22,168	* 22
ELECTRIC SALES TAX	693	23
<b>Total (Acct. 145):</b>	<b>28,140</b>	
<b>Prepayments (165):</b>		
ELECTRIC TERRA SPATIAL 2011 SUPPORT	7,710	24
<b>Total (Acct. 165):</b>	<b>7,710</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		29
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		30
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	446,622	31
BENEFITS RESERVE WATER	73,641	32
BENEFITS RESERVE ELECTRIC	109,586	33
PUBLIC BENEFITS/ ENERGY CONSERVATION	(6,806)	34
NONE		35
<b>Total (Acct. 253):</b>	<b>623,043</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,356,367	13,566,889	0	0	<b>18,923,256</b>	<b>1</b>
Materials and Supplies	45,139	224,869	0	0	<b>270,008</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,790,589	4,743,167	0	0	<b>6,533,756</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	307,976	155,823	0	0	<b>463,799</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,302,941</b>	<b>8,892,768</b>	<b>0</b>	<b>0</b>	<b>12,195,709</b>	
Net Operating Income	174,265	231,126	0	0	<b>405,391</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.28%</b>	<b>2.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.32%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	319,383	161,595	0	0	<b>480,978</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,813	11,543	0	0	<b>34,356</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>296,570</b>	<b>150,052</b>	<b>0</b>	<b>0</b>	<b>446,622</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

None

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**4. Estimated changes in revenues due to rate changes.**

The water utility raised rates effective November 1, 2009. Since the rate change was near the end of 2009, revenues in 2010 should be approximately 10% more.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None

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**6. Formal proceedings with the Public Service Commission.**

The Rice Lake Electric Utility is involved in proceedings with the Public Service Commission of Wisconsin to review and increase the electric rate in 2011. A public hearing is scheduled for March 17, 2011 with new rates to be effective April 1, 2011.

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**7. Any additional matters.**

None

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,112,713	1,002,670	1
<b>Total Sales of Water</b>	<b>1,112,713</b>	<b>1,002,670</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	3,240	2,539	2
Rents from Water Property (472 )	44,195	45,801	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	8,144	7,497	5
<b>Total Other Operating Revenues</b>	<b>55,579</b>	<b>55,837</b>	
<b>Total Operating Revenues</b>	<b>1,168,292</b>	<b>1,058,507</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	4,133	2,769	6
Pumping Expenses (620-633)	70,347	64,887	7
Water Treatment Expenses (640-652)	9,322	11,584	8
Transmission and Distribution Expenses (660-678)	304,496	308,627	9
Customer Accounts Expenses (901-906)	102,491	102,082	10
Sales Expenses (910 )	1,142	4,532	11
Administrative and General Expenses (920-932)	199,039	195,634	12
<b>Total Operation and Maintenance Expenses</b>	<b>690,970</b>	<b>690,115</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	111,746	108,261	13
Amortization Expense (404-407)		0	14
Taxes (408 )	191,311	169,780	15
<b>Total Other Operating Expenses</b>	<b>303,057</b>	<b>278,041</b>	
<b>Total Operating Expenses</b>	<b>994,027</b>	<b>968,156</b>	
<b>NET OPERATING INCOME</b>	<b>174,265</b>	<b>90,351</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	2	23	91	1
Commercial (460.2 )	20	9,812	7,867	2
Industrial (460.3 )				3
Public Authority (460.4 )	2	214	895	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>24</b>	<b>10,049</b>	<b>8,853</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,162	127,422	433,394	5
Commercial (461.2 )	540	116,721	189,434	6
Industrial (461.3 )	37	54,767	47,153	7
Public Authority (461.4 )	52	16,486	30,540	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,791</b>	<b>315,396</b>	<b>700,521</b>	
Private Fire Protection Service (462 )	48		25,117	9
Public Fire Protection Service (463 )	3,755		377,758	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	2	79	464	13
<b>Total Sales of Water</b>	<b>7,620</b>	<b>325,524</b>	<b>1,112,713</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

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## SALES FOR RESALE (ACCT. 466)

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

#### General footnotes

There was not any water sold for resale.

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## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	377,758	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>377,758</b>	
<b>Forfeited Discounts (470):</b>		
MISC SERVICE REVENUES RECONNECTS	398	5
Customer late payment charges	2,842	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>3,240</b>	
<b>Rents from Water Property (472):</b>		
RENT ON EQUIPMENT	156	7
WATER TOWER RENT	44,039	8
<b>Total Rents from Water Property (472)</b>	<b>44,195</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
CLASS ACTION FAX BLAST	63	10
Return on net investment in meters charged to sewer department	8,081	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>8,144</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	3,670	700	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	463	2,069	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>4,133</b>	<b>2,769</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	60,039	54,246	16
Pumping Labor and Expenses (624)	9,151	8,151	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	1,157	2,490	24
<b>Total Pumping Expenses</b>	<b>70,347</b>	<b>64,887</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	8,500	11,584	26
Operation Labor and Expenses (642)	822	0	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
<b>Total Water Treatment Expenses</b>	<b>9,322</b>	<b>11,584</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	39,211	37,318	33
Storage Facilities Expenses (661)	1,148	665	34
Transmission and Distribution Lines Expenses (662)	156,740	163,776	35
Meter Expenses (663)	18,000	18,503	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		39	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)		439	42
Maintenance of Transmission and Distribution Mains (673)	24,494	53,047	* 43
Maintenance of Services (675)	57,303	30,557	* 44
Maintenance of Meters (676)	561	69	45
Maintenance of Hydrants (677)	5,204	2,863	46
Maintenance of Miscellaneous Plant (678)	1,835	1,351	47
<b>Total Transmission and Distribution Expenses</b>	<b>304,496</b>	<b>308,627</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	23,028	22,825	48
Meter Reading Expenses (902)	16,971	17,915	49
Customer Records and Collection Expenses (903)	62,492	61,042	50
Uncollectible Accounts (904)		300	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>102,491</b>	<b>102,082</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	1,142	4,532	54
<b>Total Sales Expenses</b>	<b>1,142</b>	<b>4,532</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	33,879	33,969	55
Office Supplies and Expenses (921)	20,033	18,925	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	3,795	3,428	58
Property Insurance (924)	2,528	4,449	59
Injuries and Damages (925)	9,286	12,436	60
Employee Pensions and Benefits (926)	82,738	72,508	61
Regulatory Commission Expenses (928)		4,208	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	3,694	3,234	<b>64</b>
Rents (931)	43,086	42,477	<b>65</b>
Maintenance of General Plant (932)		0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>199,039</b>	<b>195,634</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>690,970</b>	<b>690,115</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Distribution Mains (673): This account decreased by \$28,553 or 54% of the amount spent in prior year. Last year the main breaks were higher than normal and in the year before were around \$22,000. The amount of main breaks can vary from year to year and the amount spent in 2010 was closer to normal than 2009.

Maintenance of Services (675): This account was the opposite of maintenance of mains. This account increased by \$26,746 from prior year or 47%. The amount spent in this account also varies year to year depending on the amount of repairs and digging. Historically the average expense in this account is approximately \$50,000 with it being as low as \$13,509 in 2007 and as high as \$98,171 in 2008. The amount spent in 2010 is close to the historical average with the prior year being a lower than average year.

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### 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		179,029	156,027	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,176	5,422	2
<b>Net property tax equivalent</b>		<b>171,853</b>	<b>150,605</b>	
Social Security		18,575	18,154	3
PSC Remainder Assessment		883	1,021	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>191,311</b>	<b>169,780</b>	

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## TAXES (ACCT. 408 - WATER)

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

#### General footnotes

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

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## 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.185123				3
County tax rate	mills		5.040843				4
Local tax rate	mills		9.830052				5
School tax rate	mills		10.682205				6
Voc. school tax rate	mills		1.243582				7
Other tax rate - Local	mills		0.154688				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.136493</b>				<b>10</b>
Less: state credit	mills		1.562648				11
<b>Net tax rate</b>	mills		<b>25.573845</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.830052</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.925787</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.154688</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.910527</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.136493</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807419</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.573845</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.648815</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,494,177</b>	9,494,177				22
Materials & Supplies	\$	<b>38,448</b>	38,448				23
<b>Subtotal</b>	\$	<b>9,532,625</b>	<b>9,532,625</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>74,769</b>	74,769				25
<b>Taxable Assets</b>	\$	<b>9,457,856</b>	<b>9,457,856</b>				<b>26</b>
Assessment Ratio	dec.		0.916716				27
<b>Assessed Value</b>	\$	<b>8,670,168</b>	<b>8,670,168</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.648815</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>179,029</b>	<b>179,029</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>179,029</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate is for special district 8030 lake rehabilitation.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	13,289				13,289	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	155,959				155,959	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>169,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,248</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	103,101				103,101	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	335,526	6,619			342,145	14
Diesel Pumping Equipment (326)	2,782				2,782	15
Other Pumping Equipment (328)	40,298				40,298	16
<b>Total Pumping Plant</b>	<b>481,707</b>	<b>6,619</b>	<b>0</b>	<b>0</b>	<b>488,326</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	42,561				42,561	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>42,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,561</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	23,165				23,165	22
Structures and Improvements (341)	46,420				46,420	23
Distribution Reservoirs and Standpipes (342)	212,595	5,100			217,695	24
Transmission and Distribution Mains (343)	2,285,717	212,079	6,568		2,491,228	25
Services (345)	488,806	50,704	1,041		538,469	26
Meters (346)	758,149	12,534	4,747		765,936	27
Hydrants (348)	398,428	40,281	1,240		437,469	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,213,280</b>	<b>320,698</b>	<b>13,596</b>	<b>0</b>	<b>4,520,382</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	16,142				16,142	31
Office Furniture and Equipment (391)	13,648		1,310		12,338	32
Computer Equipment (391.1)	8,576	1,400	1,559		8,417	33
Transportation Equipment (392)	67,969				67,969	34
Stores Equipment (393)	2,863				2,863	35
Tools, Shop and Garage Equipment (394)	24,215				24,215	36
Laboratory Equipment (395)	2,376				2,376	37
Power Operated Equipment (396)	46,121				46,121	38
Communication Equipment (397)	109,137		726		108,411	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,761				2,761	41
<b>Total General Plant</b>	<b>293,808</b>	<b>1,400</b>	<b>3,595</b>	<b>0</b>	<b>291,613</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,200,604</b>	<b>328,717</b>	<b>17,191</b>	<b>0</b>	<b>5,512,130</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,200,604</b>	<b>328,717</b>	<b>17,191</b>	<b>0</b>	<b>5,512,130</b>	

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

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

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

322 Water Treatment Equipment: Rice Lake Utilities does not disinfect using chlorination equipment at this time. RLU does add fluoride to the water system.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	142,122				142,122	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	20,598				20,598	16
<b>Total Pumping Plant</b>	<b>162,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,720</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	43,255				43,255	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,949,012	94,260			3,043,272	25
Services (345)	614,644	27,424			642,068	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	522,192	18,047			540,239	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,129,103</b>	<b>139,731</b>	<b>0</b>	<b>0</b>	<b>4,268,834</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,291,823</b>	<b>139,731</b>	<b>0</b>	<b>0</b>	<b>4,431,554</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,291,823</b>	<b>139,731</b>	<b>0</b>	<b>0</b>	<b>4,431,554</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	109,975	2.90%	4,523	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>109,975</b>		<b>4,523</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	92,446	3.20%	3,299	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	126,668	4.40%	14,908	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	21,111	4.40%	1,896	11
<b>Total Pumping Plant</b>	<b>240,225</b>		<b>20,103</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	34,933	6.00%	2,553	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>34,933</b>		<b>2,553</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	7,129	3.20%	1,486	16
Distribution Reservoirs and Standpipes (342)	122,360	1.90%	4,088	17
Transmission and Distribution Mains (343)	342,743	1.30%	31,042	18
Services (345)	121,026	2.90%	14,895	19
Meters (346)	402,534	5.50%	41,912	20
Hydrants (348)	109,553	2.20%	9,195	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,105,345</b>		<b>102,618</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	14,204	2.90%	468	23
Office Furniture and Equipment (391)	13,415	5.80%	233	24
Computer Equipment (391.1)	8,576	26.70%	1,395	25
Transportation Equipment (392)	36,011	17.00%	6,984	26
Stores Equipment (393)	2,599	5.80%	166	27
Tools, Shop and Garage Equipment (394)	23,585	5.80%	630	28
Laboratory Equipment (395)	2,376	5.80%	0	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					114,498	4
316					0	5
317					0	6
	0	0	0	0	114,498	
321					95,745	7
323					0	8
325					141,576	9
326					0	10
328					23,007	11
	0	0	0	0	260,328	
331					0	12
332					37,486	13
333					0	14
334					0	15
	0	0	0	0	37,486	
341					8,615	16
342					126,448	17
343	6,568	24,377			342,840	18
345	1,041	14,185			120,695	19
346	4,747			1,341	441,040	20
348	1,240	3,455		853	114,906	21
349					0	22
	13,596	42,017	2,194	0	1,154,544	
390					14,672	23
391	1,310				12,338	24
391.1	1,559		5		8,417	25
392					42,995	26
393					2,765	27
394					24,215	28
395					2,376	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	46,121	7.50%	0	<b>30</b>
Communication Equipment (397)	109,137	15.00%	0	<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	2,749	5.80%	12	<b>33</b>
<b>Total General Plant</b>	<b>258,773</b>		<b>9,888</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,749,251</b>		<b>139,685</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,749,251</b>		 <b>139,685</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					46,121	30
397	726				108,411	31
397.1					0	32
398					2,761	33
	3,595	0	5	0	265,071	
	17,191	42,017	2,199	0	1,831,927	
					0	34
	17,191	42,017	2,199	0	1,831,927	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	27,296	4.40%	6,253	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	3,956	4.40%	906	11
<b>Total Pumping Plant</b>	<b>31,252</b>		<b>7,159</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	6,042	3.20%	1,384	16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	467,179	1.30%	38,950	18
Services (345)	185,520	2.90%	18,223	19
Meters (346)	0	0.00%		20
Hydrants (348)	130,472	2.20%	11,687	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>789,213</b>		<b>70,244</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					33,549	9
326					0	10
328					4,862	11
	0	0	0	0	38,411	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					7,426	16
342					0	17
343					506,129	18
345					203,743	19
346					0	20
348					142,159	21
349					0	22
	0	0	0	0	859,457	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>820,465</b>		<b>77,403</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>820,465</b>		<b>77,403</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	897,868	
					0	34
	0	0	0	0	897,868	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			41,869	41,869	1
February			38,173	38,173	2
March			44,496	44,496	3
April			41,137	41,137	4
May			45,644	45,644	5
June			46,775	46,775	6
July			49,224	49,224	7
August			46,966	46,966	8
September			44,276	44,276	9
October			44,404	44,404	10
November			39,931	39,931	11
December			43,678	43,678	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>526,573</b>	<b>526,573</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	526,573	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	<b>526,573</b>	4
Less: Gallons (000's) sold (Revenue Water):	325,524	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>201,049</b>	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,250	8
Gallons (000's) used for fire protection:	1,925	9
Gallons (000's) used to prevent freezing of distribution system:	1,123	10
Gallons (000's) used for other system uses:	516	11
Subtotal Authorized System Uses:	<b>5,814</b>	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	27,216	14
Gallons (000's) lost due to service leaks or breaks:	98,019	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	7,468	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	<b>62,532</b>	18
Subtotal Water Losses:	<b>195,235</b>	19
Percentage of water entering distribution system sold:	<b>62%</b>	20
Percentage of Real and Apparent Losses:	<b>37%</b>	21
If water losses exceed 15%, indicate causes:		22
There were many leaking services in which most are now fixed. There were six main breaks with 1 being quite large and in a location that it was not noticed in right away.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Main leaks fixed 6 (27,216,000 gallons)		26
service leaks fixed 36 (86,981,480 gallons)		27
service leaks to be fixed in 2011 6 (11,037,600 gallons)		27

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,948	<b>29</b>
Date of maximum: 07/09/2010		<b>30</b>
Cause of maximum: flushing mains		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,177	<b>33</b>
Date of minimum: 02/06/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	771,285	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	6	<b>40</b>
Number of service breaks repaired this year:	36	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	8,810	<b>43</b>
Outside municipality?	85	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	WATER STREET	MAIN STREET	NARROWS	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	LAYNE/BLS	LAYNE NORTHWEST	5
Year Installed	1926	2005	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	900	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	9
Year Installed	1962	1974	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	50	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER	#7 BOOSTER	15
Location	ALLEN STREET	HILLTOP	S. PIONEER	16
Purpose	P	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING	BERKELEY B32PB HS	19
Year Installed	1990	1994	2005	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	900	500	800	22
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR	MARATHON	23
Year Installed	1990	1994	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	20	60	26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1967	1967	1925	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	137	137	165	6
Total capacity in gallons (actual)	250,000	250,000	150,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	369				369	1
M	D	1.000	649				649	2
M	D	1.250	7,510				7,510	3
M	D	2.000	1,143				1,143	4
M	D	4.000	33,694	6	2,110		31,590	* 5
M	D	6.000	91,931	81	47		91,965	* 6
P	D	6.000	5,986				5,986	7
M	D	8.000	78,340	3,042			81,382	* 8
P	D	8.000	11,374	118			11,492	* 9
M	D	10.000	71,529	99	93		71,535	* 10
P	D	10.000	1,773				1,773	11
M	D	12.000	33,576				33,576	12
P	D	12.000	1,695				1,695	13
M	D	16.000	1,255				1,255	14
<b>Total Within Municipality</b>			<b>340,824</b>	<b>3,346</b>	<b>2,250</b>	<b>0</b>	<b>341,920</b>	
<b>Total Utility</b>			<b>340,824</b>	<b>3,346</b>	<b>2,250</b>	<b>0</b>	<b>341,920</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

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

Financing: Approximately \$56,000 was contributed by developers for 1,226 feet of main. Approximatley \$38,000 was assessed for 1,313 feet of main which was 1/2 the cost. Approximately \$19,000 will be recieved from grant for 482 feet of main at 1/2 the cost. The rest of main at a cost of approximately \$193,000 was paid by Rice Lake Utilities. There was a significant amount of valve replacements as there were significant street projects occuring in 2010.

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## 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	2,653	4	40		2,617		* 1
M	1.000	868	39			907	96	* 2
M	1.250	45				45		3
P	1.500	2				2		4
M	1.500	57	1			58		* 5
M	2.000	111				111	11	6
M	4.000	32				32		7
M	6.000	31				31	9	8
M	8.000	12	1			13		* 9
<b>Total Utility</b>		<b>3,811</b>	<b>45</b>	<b>40</b>	<b>0</b>	<b>3,816</b>	<b>116</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

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

**Financing:** Approximately \$13,500 was contributed by developers for 6 services. Approximatley \$14,000 was assessed for 28 services at 1/2 the cost. Approximately \$1,237 will be recieved from grant for 5 services at 1/2 the cost.The rest of the services at a cost of approximately \$50,000 was paid by Rice Lake Utilities.

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## 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.

### 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	3,495	20	29		3486	179	1
0.750	77	10			87	18	2
1.000	137	2	14		125	7	3
1.500	61	1	3		59	16	4
2.000	74	3	3		74	19	5
3.000	28				28	10	6
4.000	5	1			6	2	7
6.000	3			(3)	0		* 8
8.000	2			(2)	0		* 9
<b>Total:</b>	<b>3,882</b>	<b>37</b>	<b>49</b>	<b>(5)</b>	<b>3865</b>	<b>251</b>	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

### METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,118	309	7	6	1	45	<b>3486</b>	1
0.750	27	40	5	4	0	11	<b>87</b>	2
1.000	13	90	11	6	0	5	<b>125</b>	3
1.500	3	46	3	4	0	3	<b>59</b>	4
2.000	1	42	9	16	1	5	<b>74</b>	5
3.000	0	9	2	9	0	8	<b>28</b>	6
4.000	0	4	1	1	0	0	<b>6</b>	7
6.000	0	0	0	0	0	0	<b>0</b>	* 8
8.000	0	0	0	0	0	0	<b>0</b>	* 9
<b>Total:</b>	<b>3,162</b>	<b>540</b>	<b>38</b>	<b>46</b>	<b>2</b>	<b>77</b>	<b>3865</b>	

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## METERS

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### Meters (Page W-23)

#### Explain all reported adjustments.

Adjustments to 6 and 8 inch meters. These are station meters that were reported on this schedule in past. These meters will now be reported in station meters.

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

Meters tested every ten years and replaced as needed.

#### If 2-inch or greater meters are reported as residential, please explain.

There is 1 residential meter that is 2 inches.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters are being tested every year.

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## METERS (cont.)

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	585	11	4		592	2
<b>Total Fire Hydrants</b>	<b>585</b>	<b>11</b>	<b>4</b>	<b>0</b>	<b>592</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	340	*
Number of distribution system valves end of year:	1,021	
Number of distribution valves operated during year:	167	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

Operation of valves: 167 distribution valves were operated during the year. Rice Lake Utilities is aware of the recommendation to operate 1/2 of the valves however with staff and time constraints a lower number of valves were actually operated.

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## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
					1
					2
Station Meter	6	well #5	Other	4/1/2010	3
Station Meter	6	well #2	Other	4/1/2010	4
Station Meter	6	well #1	Other	4/1/2010	5
Station Meter	8	well #4	Other	4/1/2010	6
Station Meter	8	Booster	Other		* 7

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## LIST OF ALL STATION AND WHOLESALE METERS

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### List of All Station and Wholesale Meters (Page W-26)

#### General footnotes

Meter described as booster in not in use at this time.

If Meter Type is "other," please explain.

The type of meters listed as other is propeller.

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## WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
<b>Barron County</b>	
<b>Cities</b>	
RICE LAKE	3,788
<b>Total Cities:</b>	<b>3,788</b>
<b>Total Barron County:</b>	<b>3,788</b>
<b>Total Company:</b>	<b>3,788</b>

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	12,096,323	10,909,032	1
<b>Total Sales of Electricity</b>	<b>12,096,323</b>	<b>10,909,032</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	16,956	19,875	2
Miscellaneous Service Revenues (451 )	4,776	6,316	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	75,267	73,380	5
Interdepartmental Rents (455 )	43,086	42,477	6
Other Electric Revenues (456 )	5,449	1,756	7
<b>Total Other Operating Revenues</b>	<b>145,534</b>	<b>143,804</b>	
<b>Total Operating Revenues</b>	<b>12,241,857</b>	<b>11,052,836</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	10,372,982	8,900,106	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	446,370	436,012	10
Customer Accounts Expenses (901-905)	143,768	140,806	11
Customer Service and Information Expenses (906 )	0	0	12
Sales Expenses (911-916)	1,142	4,984	13
Administrative and General Expenses (920-932)	285,309	286,278	14
<b>Total Operation and Maintenance Expenses</b>	<b>11,249,571</b>	<b>9,768,186</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	445,854	460,456	15
Amortization Expense (404-407)		0	16
Taxes (408 )	315,306	283,230	17
<b>Total Other Expenses</b>	<b>761,160</b>	<b>743,686</b>	
<b>Total Operating Expenses</b>	<b>12,010,731</b>	<b>10,511,872</b>	
<b>NET OPERATING INCOME</b>	<b>231,126</b>	<b>540,964</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	16,956	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>16,956</b>	
<b>Miscellaneous Service Revenues (451):</b>		
PERMITS	44	3
NSF CHECK FEE	1,350	4
RECONNECTIONS	3,382	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>4,776</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT ON POLES	44,541	7
RENT ON EQUIPMENT WASTEWATER	6,726	8
RENT ON BUILDING WASTEWATER	24,000	9
<b>Total Rent from Electric Property (454)</b>	<b>75,267</b>	
<b>Interdepartmental Rents (455):</b>		
RENT ON EQUIPMENT WATER	6,726	10
RENT ON BUILDING WATER	36,360	11
<b>Total Interdepartmental Rents (455)</b>	<b>43,086</b>	
<b>Other Electric Revenues (456):</b>		
DISCOUNT ON SALES TAX	1,680	12
HANDLING CHARGE SALE OF EQUIPMENT	3,661	13
OTHER	108	14
<b>Total Other Electric Revenues (456)</b>	<b>5,449</b>	

## 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)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	10,259,178	8,874,584	* 34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	113,804	25,522	* 36
<b>Total Other Power Supply Expenses</b>	<b>10,372,982</b>	<b>8,900,106</b>	
<b>Total Power Production Expenses</b>	<b>10,372,982</b>	<b>8,900,106</b>	
<b>TRANSMISSION EXPENSES</b>			
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
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	77,195	69,501	50
Load Dispatching (581)		0	51
Station Expenses (582)	10,022	9,698	52
Overhead Line Expenses (583)	121,336	133,972	53
Underground Line Expenses (584)	41,090	35,946	54
Street Lighting and Signal System Expenses (585)	8,330	7,863	55
Meter Expenses (586)	39,345	31,611	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	42,176	57,025	* 58
Rents (589)	639	624	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	11,008	8,219	62
Maintenance of Overhead Lines (593)	63,082	57,486	63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	21,786	13,635	64
Maintenance of Line Transformers (595)	1,504	3,896	65
Maintenance of Street Lighting and Signal Systems (596)	7,385	5,149	66
Maintenance of Meters (597)	1,472	1,387	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>446,370</b>	<b>436,012</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	29,748	28,123	69
Meter Reading Expenses (902)	9,812	13,318	70
Customer Records and Collection Expenses (903)	99,208	94,365	71
Uncollectible Accounts (904)	5,000	5,000	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
<b>Total Customer Accounts Expenses</b>	<b>143,768</b>	<b>140,806</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)	1,142	4,984	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>1,142</b>	<b>4,984</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	46,648	40,395	79
Office Supplies and Expenses (921)	26,937	26,144	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	3,596	8,438	82
Property Insurance (924)	4,702	6,980	83
Injuries and Damages (925)	31,427	32,689	84
Employee Pensions and Benefits (926)	151,046	126,888	* 85
Regulatory Commission Expenses (928)	1,706	1	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	18,810	18,119	88
Rents (931)		0	89
Maintenance of General Plant (932)	437	26,624	* 90
<b>Total Administrative and General Expenses</b>	<b>285,309</b>	<b>286,278</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>11,249,571</b>	<b>9,768,186</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

**Purchased Power (555):** The cost of purchased power increased \$1,384,594 or approximately 15% over the prior year 2009. The main reason for this was that the wholesale energy supplier Xcel Energy implemented formula rates effective June 30, 2010. The implementation of the formula rate boosted the cost of energy by approximately 20%. Also the amount of kWhs purchased in 2010 was approximately 3% more than 2009 as the economy picked up slightly.

**Other Expenses (557):** Other power supply expenses increased by \$88,282 which was over 4 times the amount spent in 2009. The extra cost was due to power supply negotiation. As mentioned in the previous entry power supply cost rose dramatically. RLU along with the other municipal utilities in the Xcel wholesale group incurred expense to oppose the large increase to no avail. Also during 2010 RLU paid for consultants to assist in procuring a new power supply contract which will go into effect January 1, 2013.

**Misc. Distribution Expense (588):** This account decreased by \$14,849 or over 25%. In the prior year more was spent on the mapping program and also for on site training on the mapping program. Also in 2010 the RLU completed more jobs for work and damage which was then billed and collected against this miscellaneous account.

**Employee Pension and Benefits (926):** This account rose by \$24,158 or 19%. There were two reasons for this. The main reason was that premiums for the health care plan rose by 10% the second reason was that labor and benefits capitalized for construction was down approximately 20% in 2010 compared to 2009. With less capitalized in 2010 more was in the expense account of (926).

**Maintenance of General Plant (932):** In 2009 \$26,624 was spent mostly on a building maintenance project to make the building more energy efficient. There is more work to be done but the project was delayed in 2010 with only \$437 being spent. The project will continue into the next phase in 2011.

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**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		256,988	226,254	1
Social Security		36,201	32,802	2
Wisconsin Gross Receipts Tax		11,970	13,849	3
PSC Remainder Assessment		10,147	10,325	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>315,306</b>	<b>283,230</b>	

## 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.185123				3
County tax rate	mills		5.040843				4
Local tax rate	mills		9.830052				5
School tax rate	mills		10.682205				6
Voc. school tax rate	mills		1.243582				7
Other tax rate - Local	mills		0.154688				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.136493</b>				<b>10</b>
Less: state credit	mills		1.562648				11
<b>Net tax rate</b>	mills		<b>25.573845</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.830052</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.925787</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.154688</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.910527</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.136493</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807419</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.573845</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.648815</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,425,690</b>	14,425,690				22
Materials & Supplies	\$	<b>206,029</b>	206,029				23
<b>Subtotal</b>	\$	<b>14,631,719</b>	<b>14,631,719</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,055,364</b>	1,055,364				25
<b>Taxable Assets</b>	\$	<b>13,576,355</b>	<b>13,576,355</b>				<b>26</b>
Assessment Ratio	dec.		0.916716				27
<b>Assessed Value</b>	\$	<b>12,445,662</b>	<b>12,445,662</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.648815</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>256,988</b>	<b>256,988</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>256,988</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate is for special district 8030 lake rehabilitation.

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	1,667				1,667	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	1,802,930	5,829	14,920		1,793,839	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,380,320	6,030	3,913		1,382,437	38
Overhead Conductors and Devices (365)	1,819,661	43,523	745		1,862,439	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,776,114	112,188	782		1,887,520	* 41
Line Transformers (368)	2,165,412	14,454	37,998		2,141,868	42
Services (369)	1,071,538	70,854	13,807		1,128,585	43
Meters (370)	955,053	3,849	64,703		894,199	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,039,548	26,744	8,347		1,057,945	47
<b>Total Distribution Plant</b>	<b>12,012,243</b>	<b>283,471</b>	<b>145,215</b>	<b>0</b>	<b>12,150,499</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	3,000				3,000	48
Structures and Improvements (390)	638,022				638,022	49
Office Furniture and Equipment (391)	39,357		1,495		37,862	50
Computer Equipment (391.1)	186,571	6,384	33,078		159,877	51
Transportation Equipment (392)	479,575	67,604			547,179	52
Stores Equipment (393)	1,746				1,746	53
Tools, Shop and Garage Equipment (394)	40,725				40,725	54
Laboratory Equipment (395)	44,754				44,754	55
Power Operated Equipment (396)	2,950				2,950	56
Communication Equipment (397)	17,026				17,026	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	12,085				12,085	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>1,465,811</b>	<b>73,988</b>	<b>34,573</b>	<b>0</b>	<b>1,505,226</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,478,054</b>	<b>357,459</b>	<b>179,788</b>	<b>0</b>	<b>13,655,725</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>13,478,054</b>	<b>357,459</b>	<b>179,788</b>	<b>0</b>	<b>13,655,725</b>	

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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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**Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)****If Additions for any Accounts exceed \$100,000, please explain.**

The installation for underground conductors and devices (367) is as follows:

367.1700	Elbow arrestors	36		\$5,895
367.1500	primary pedestals			\$4,883
367.1400	secondary pedestals	3		\$569
367.1301	Transformer Pads	6		\$328
367.1200	15 KV #2-750 URD	4,168	ft	\$35,626
367.1100	15 KV URD	10,954	ft	\$88,336
367.0800	2/O - 4/O triplex urd	422	ft	\$2,523
367.0700	#4 -1/O triplex urd	267	ft	\$722

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<b>Total</b>				<b>\$138,882</b>
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## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	174,240		414		173,826	38
Overhead Conductors and Devices (365)	201,384	11,228	63		212,549	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	357,864	26,693	96		384,461	41
Line Transformers (368)	0				0	42
Services (369)	163,792	4,563	1,649		166,706	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
<b>Total Distribution Plant</b>	<b>897,280</b>	<b>42,484</b>	<b>2,222</b>	<b>0</b>	<b>937,542</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>897,280</b>	<b>42,484</b>	<b>2,222</b>	<b>0</b>	<b>937,542</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>897,280</b>	<b>42,484</b>	<b>2,222</b>	<b>0</b>	<b>937,542</b>	

## 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)	
<b>STEAM PRODUCTION PLANT</b>				
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	322,992	3.33%	59,886	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362	14,920				367,958	28
363					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	726,257	4.07%	56,222	30
Overhead Conductors and Devices (365)	503,539	3.03%	55,784	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	365,936	3.33%	60,999	33
Line Transformers (368)	697,796	2.88%	62,025	34
Services (369)	667,320	4.20%	46,203	35
Meters (370)	33,987	3.33%	30,790	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)	302,518	4.20%	44,047	39
<b>Total Distribution Plant</b>	<b>3,620,345</b>		<b>415,956</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	376,062	2.78%	17,737	40
Office Furniture and Equipment (391)	21,718	5.88%	2,270	41
Computer Equipment (391.1)	186,571	14.29%	4,984	42
Transportation Equipment (392)	310,755	16.67%	24,480	43
Stores Equipment (393)	1,486	4.00%	70	44
Tools, Shop and Garage Equipment (394)	40,721	9.09%	4	45
Laboratory Equipment (395)	9,739	5.56%	2,488	46
Power Operated Equipment (396)	2,950	10.00%		47
Communication Equipment (397)	7,414	6.67%	1,136	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	2,417	10.00%	1,208	50
<b>Total General Plant</b>	<b>959,833</b>		<b>54,377</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,580,178</b>		<b>470,333</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>4,580,178</b>		<b>470,333</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,580,178</b>		<b>470,333</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	3,913	1,467	9		777,108	30
365	745	4,073	635		555,140	31
366					0	32
367	782	813			425,340	33
368	37,998		47,628		769,451	34
369	13,807	6,535			693,181	35
370	64,703				74	36
371					0	37
372					0	38
373	8,347	3,748	2,397		336,867	39
	<b>145,215</b>	<b>16,636</b>	<b>50,669</b>	<b>0</b>	<b>3,925,119</b>	
390					393,799	40
391	1,495				22,493	41
391.1	33,078		1,400		159,877	42
392					335,235	43
393					1,556	44
394					40,725	45
395					12,227	46
396					2,950	47
397					8,550	48
397.1					0	49
398					3,625	50
	<b>34,573</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>981,037</b>	
	<b>179,788</b>	<b>16,636</b>	<b>52,069</b>	<b>0</b>	<b>4,906,156</b>	
					0	51
	<b>179,788</b>	<b>16,636</b>	<b>52,069</b>	<b>0</b>	<b>4,906,156</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>179,788</b>	<b>16,636</b>	<b>52,069</b>	<b>0</b>	<b>4,906,156</b>	

## 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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	98,787	4.07%	7,083	30
Overhead Conductors and Devices (365)	72,368	3.03%	6,271	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	65,103	3.33%	12,359	33
Line Transformers (368)	0	0.00%		34
Services (369)	105,283	4.20%	6,940	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		39
<b>Total Distribution Plant</b>	<b>341,541</b>		<b>32,653</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>341,541</b>		<b>32,653</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>341,541</b>		<b>32,653</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>341,541</b>		<b>32,653</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	414	96			105,360	30
365	63	834			77,742	31
366					0	32
367	96	60			77,306	33
368					0	34
369	1,649	790			109,784	35
370					0	36
371					0	37
372					0	38
373					0	39
	<b>2,222</b>	<b>1,780</b>	<b>0</b>	<b>0</b>	<b>370,192</b>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>2,222</b>	<b>1,780</b>	<b>0</b>	<b>0</b>	<b>370,192</b>	
					0	51
	<b>2,222</b>	<b>1,780</b>	<b>0</b>	<b>0</b>	<b>370,192</b>	
399					0	52
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>2,222</b>	<b>1,780</b>	<b>0</b>	<b>0</b>	<b>370,192</b>	

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	177	1			178		2
14.4/24.9 kV (25kV)	0				0		3
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	81	3			84		6
14.4/24.9 kV (25kV)	0				0		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	21				21		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	6				6		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	2	3
<b>Total</b>	<b>2</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	1	7
Nonfarm	458	8
<b>Total</b>	<b>459</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>459</b>	<b>14</b>

## 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	28,080	Wednesday	01/06/2010	08:30	14,843	1
February	02	26,698	Thursday	02/25/2010	09:45	12,959	2
March	03	25,222	Monday	03/01/2010	09:45	13,124	3
April	04	23,998	Thursday	04/08/2010	10:30	11,853	4
May	05	30,895	Tuesday	05/25/2010	14:00	12,642	5
June	06	30,118	Tuesday	06/22/2010	14:00	13,146	6
July	07	30,974	Tuesday	07/27/2010	15:00	14,428	7
August	08	32,458	Tuesday	08/03/2010	14:00	14,861	8
September	09	27,036	Wednesday	09/01/2010	12:45	12,020	9
October	10	24,970	Monday	10/11/2010	14:00	12,381	10
November	11	25,891	Tuesday	11/23/2010	09:00	12,963	11
December	12	29,376	Tuesday	12/14/2010	08:45	15,014	12
<b>Total</b>		<b>335,716</b>				<b>160,234</b>	

**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)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	160,234	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>160,234</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	155,322	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>155,322</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	4,912	27
<b>Total Energy Losses</b>	<b>4,912</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.0655%</b>	29
<b>Total Disposition of Energy</b>	<b>160,234</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
SECURITY LIGHTS	MS-1	31	25	1
RESIDENTIAL ELECTRIC	RG-1	4,373	40,569	2
RESIDENTIAL ELECTRIC TIME OF USE	RG-2	41	818	3
<b>Total Sales for Residential Sales</b>		<b>4,445</b>	<b>41,412</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	118	30,164	4
LARGE POWER SERVICE	CP-2	23	41,065	5
INDUSTRIAL POWER SERVICE	CP-3	5	20,570	6
GENERAL SERVICE	GS-1	794	20,413	7
GENERAL SERVICE TIME OF DAY	GS-2	5	108	8
SECURITY LIGHTS/ATHLETIC LIGHTS	MS-1	106	236	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,051</b>	<b>112,556</b>	
<b>Public Street &amp; Highway Lighting</b>				
GENERAL SERVICE	GS-1	9	137	10
STREET LIGHTING	MS-1	16	1,217	11
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>25</b>	<b>1,354</b>	
<b>Sales for Resale</b>				
NONE				12
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,521</b>	<b>155,322</b>	

**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)	
		2,468	695	3,163	1
		2,257,088	1,125,419	3,382,507	2
		34,548	21,277	55,825	3
<b>0</b>	<b>0</b>	<b>2,294,104</b>	<b>1,147,391</b>	<b>3,441,495</b>	
100,106		1,400,748	854,443	2,255,191	4
107,850	115,586	1,769,837	1,165,343	2,935,180	5
62,712	64,351	933,618	585,549	1,519,167	6
		1,168,348	573,655	1,742,003	7
		5,777	2,876	8,653	8
		16,884	6,818	23,702	9
<b>270,668</b>	<b>179,937</b>	<b>5,295,212</b>	<b>3,188,684</b>	<b>8,483,896</b>	
		8,003	3,660	11,663	10
		126,332	32,937	159,269	11
<b>0</b>	<b>0</b>	<b>134,335</b>	<b>36,597</b>	<b>170,932</b>	
				0	12
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>270,668</b>	<b>179,937</b>	<b>7,723,651</b>	<b>4,372,672</b>	<b>12,096,323</b>	

### 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	335,716				6
Average load factor	<b>65.3822%</b>				7
Total Cost of Purchased Power	10,259,178				8
Average cost per kWh	<b>0.0640</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	5,849	8,993			12
February	5,588	7,371			13
March	5,960	7,164			14
April	5,263	6,590			15
May	5,340	7,303			16
June	6,116	7,030			17
July	6,324	8,104			18
August	6,801	8,060			19
September	5,414	6,605			20
October	5,385	6,996			21
November	5,615	7,349			22
December	6,191	8,823			23
<b>Total kWh (000)</b>	<b>69,846</b>	<b>90,388</b>			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
<b>Total kWh (000)</b>					48

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

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

## STEAM PRODUCTION PLANTS

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

### Boilers

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

1

### Turbine-Generators

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

## 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							<b>1</b>
<b>Total</b>						<b>0</b>	

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Rice Lake					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	40,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	32,458					7
Dt and Hr of Such Maximum Demand	08/03/2010 14:00					8
Kwh Output	160,234					9
Footnotes						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	6,422	1,387		105,399	1
Acquired during year	6	1		300	2
<b>Total</b>	<b>6,428</b>	<b>1,388</b>		<b>105,699</b>	<b>3</b>
Retired during year	775	2		2,100	4
Sales, transfers or adjustments increase (decrease)		1		25	5
<b>Number end of year</b>	<b>5,653</b>	<b>1,387</b>		<b>103,624</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>					<b>7</b>
In customers' use	5,407	1,262		85,235	8
In utility's use	10	1		150	9
Locked meters on customers' premises					10
In stock	236	124		18,239	11
<b>Total end of year</b>	<b>5,653</b>	<b>1,387</b>		<b>103,624</b>	<b>12</b>
					<b>13</b>

## 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	71	62,231	1
Sodium Vapor	100	232	112,587	2
Sodium Vapor	150	726	544,313	3
Sodium Vapor	250	141	184,523	4
Sodium Vapor	400	8	16,485	5
<b>Total</b>		<b>1,178</b>	<b>920,139</b>	
<b>Ornamental</b>				
Sodium Vapor	100	6	2,958	6
Sodium Vapor	150	153	111,395	7
Sodium Vapor	210	36	40,392	8
Sodium Vapor	250	50	136,414	9
<b>Total</b>		<b>245</b>	<b>291,159</b>	
<b>Other</b>				
NONE		0		10
<b>Total</b>		<b>0</b>	<b>0</b>	