



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: EAGLE RIVER LIGHT AND WATER COMMISSION

Principal Office: 525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

### SIGNATURE PAGE

I PATTY KUKANICH of  
(Person responsible for accounts)

Eagle River Light and Water Commission, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      01/28/2004  
(Date)

OFFICE MANAGER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** EAGLE RIVER LIGHT AND WATER COMMISSION

**Utility Address:** 525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521

**When was utility organized?** 1/1/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

---

**Name:** LON BUSHEY

**Title:** CITY ADMINISTRATOR/UTILITY MANAGER

**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121

**Fax Number:** (715) 479 - 6904

**E-mail Address:** lbushey@wppisys.org

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

---

**Name:** MS PATRICIA E KUKANICH

**Title:** OFFICE MANAGER

**Office Address:**

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121

**Fax Number:** (715) 479 - 6904

**E-mail Address:** pkukanich@wppisys.org

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

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**Name:** MATT LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** mlavold@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JEFF HYSLOP

**Title:** MAYOR

**Office Address:**

525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121

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

**Fax Number:** (715) 479 - 6904

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

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**Name:** MATT LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** mlavold@virchowkrause.com

**Date of most recent audit report:** 1/28/2004

**Period covered by most recent audit:** 2003

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

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**Name:** LON BUSHEY

**Title:** UTILITY MANAGER/CITY ADMINISTRATOR

**Office Address:**

525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521-1269

**Telephone:** (715) 479 - 8121

**Fax Number:** (715) 479 - 6904

**E-mail Address:** lbushey@wppisys.org

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**Name of utility commission/committee:** Eagle River Light and Water Commission

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

- MR JERRY BURKETT, COUNCIL MEMBER
- MR RICHARD HANSEN, COUNCIL MEMBER
- MR JEFF HYSLOP, MAYOR
- MR JIM MULLEADY, COUNCIL MEMBER
- MR ELIZABETH REACH, COUNCIL MEMBER

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**Is sewer service rendered by the utility?** NO

**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:**                     

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**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,488,686	2,368,877	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,098,848	2,087,341	2
Depreciation Expense (403)	167,520	189,956	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	136,045	132,385	5
<b>Total Operating Expenses</b>	<b>2,402,413</b>	<b>2,409,682</b>	
<b>Net Operating Income</b>	<b>86,273</b>	<b>(40,805)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>86,273</b>	<b>(40,805)</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)	4,474	9,805	10
Miscellaneous Nonoperating Income (421)	40,088	0	11
<b>Total Other Income</b>	<b>44,562</b>	<b>9,805</b>	
<b>Total Income</b>	<b>130,835</b>	<b>(31,000)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	27,051	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>27,051</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>103,784</b>	<b>(31,000)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,004	4,350	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>1,004</b>	<b>4,350</b>	
<b>Net Income</b>	<b>102,780</b>	<b>(35,350)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,502,024	1,612,374	20
Balance Transferred from Income (433)	102,780	(35,350)	21
Miscellaneous Credits to Surplus (434)	980,713	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	100,000	75,000	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,485,517</b>	<b>1,502,024</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,488,686		2,488,686	1
<b>Total (Acct. 400):</b>	<b>2,488,686</b>	<b>0</b>	<b>2,488,686</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,098,848		2,098,848	2
<b>Total (Acct. 401-402):</b>	<b>2,098,848</b>	<b>0</b>	<b>2,098,848</b>	
<b>Depreciation Expense (403):</b>				
Derived	167,520		167,520	3
<b>Total (Acct. 403):</b>	<b>167,520</b>	<b>0</b>	<b>167,520</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	136,045		136,045	5
<b>Total (Acct. 408):</b>	<b>136,045</b>	<b>0</b>	<b>136,045</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>86,273</b>	<b>0</b>	<b>86,273</b>	

**OTHER INCOME**

<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	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		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME-ELECTRIC	4,474	0	4,474 11
<b>Total (Acct. 419):</b>	<b>4,474</b>	<b>0</b>	<b>4,474</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	28,147	28,147 12
Contributed Plant - Electric	[REDACTED]	11,941	11,941 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>40,088</b>	<b>40,088</b>
<b>TOTAL OTHER INCOME:</b>	<b>4,474</b>	<b>40,088</b>	<b>44,562</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	13,041	13,041 16
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	14,010	14,010 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>27,051</b>	<b>27,051</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>27,051</b>	<b>27,051</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	1,004	[REDACTED]	1,004 19
<b>Total (Acct. 427):</b>	<b>1,004</b>	<b>0</b>	<b>1,004</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 20
<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	[REDACTED]	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>1,004</b>	<b>0</b>	<b>1,004</b>
<b>NET INCOME:</b>	<b>89,743</b>	<b>13,037</b>	<b>102,780</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,502,024	0	1,502,024 25
<b>Total (Acct. 216):</b>	<b>1,502,024</b>	<b>0</b>	<b>1,502,024</b>
<b>Balance Transferred from Income (433):</b>			
Derived	89,743	13,037	102,780 26
<b>Total (Acct. 433):</b>	<b>89,743</b>	<b>13,037</b>	<b>102,780</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
MISCELLANEOUS CREDITS TO SURPLUS	0	980,713	980,713 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>980,713</b>	<b>980,713</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<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>			
OPERATING TRANSFER TO THE CITY OF EAGLE RIVER	100,000	0	100,000 30
<b>Total (Acct. 439)--Debit:</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,491,767</b>	<b>993,750</b>	<b>2,485,517</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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	377,972	2,110,714	0	0	2,488,686	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	10,800		0	10,800	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	337	771			1,108	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>377,635</b>	<b>2,099,143</b>	<b>0</b>	<b>0</b>	<b>2,476,778</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	85,458		85,458	1
Electric operating expenses	128,732		128,732	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,688		12,688	8
Electric utility plant accounts	24,282		24,282	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>251,160</b>	<b>0</b>	<b>251,160</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	5,585,853	5,384,484	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,021,303	2,325,725	2
<b>Net Utility Plant</b>	<b>2,564,550</b>	<b>3,058,759</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>2,564,550</b>	<b>3,058,759</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	16,644	9,161	8
Special Funds (125-128)	0	38,360	9
<b>Total Other Property and Investments</b>	<b>16,644</b>	<b>47,521</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	91,404	489,136	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	230,573	254,484	15
Other Accounts Receivable (143)	10,957	2,826	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	356,820	5,671	18
Materials and Supplies (151-163)	199,383	210,754	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,406		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>891,543</b>	<b>962,871</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,472,737</b>	<b>4,069,151</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	632,359	632,359	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	2,485,517	1,502,024	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,117,876</b>	<b>2,134,383</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	59,147	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>59,147</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	166,130	157,790	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	103,776	104,280	<b>36</b>
Interest Accrued (237)	0	1,559	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	74,565	96,152	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>344,471</b>	<b>359,781</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	10,390	9,138	<b>44</b>
<b>Total Deferred Credits</b>	<b>10,390</b>	<b>9,138</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,506,702	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>3,472,737</b>	<b>4,069,151</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	2,631,129	0	0	2,753,355	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)	1,598,707	0	0	2,436,981	2
Utility Plant in Service - Contributed Plant (101.2)	1,130,888	0	0	415,915	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				3,362	9
<b>Total Utility Plant</b>	<b>2,729,595</b>	<b>0</b>	<b>0</b>	<b>2,856,258</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)	713,410	0	0	1,754,853	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	297,316	0	0	255,724	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,010,726</b>	<b>0</b>	<b>0</b>	<b>2,010,577</b>	
<b>Net Utility Plant</b>	<b>1,718,869</b>	<b>0</b>	<b>0</b>	<b>845,681</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	678,287	1,647,438			<b>2,325,725</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,944	118,576			<b>167,520</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,052				<b>2,052</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>50,996</b>	<b>118,576</b>	<b>0</b>	<b>0</b>	<b>169,572</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	15,873	3,161			<b>19,034</b>	<b>15</b>
Cost of removal	0	8,000			<b>8,000</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>15,873</b>	<b>11,161</b>	<b>0</b>	<b>0</b>	<b>27,034</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>713,410</b>	<b>1,754,853</b>	<b>0</b>	<b>0</b>	<b>2,468,263</b>	<b>20</b>

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0	0			0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	13,041	14,010			27,051	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	284,275	241,714			525,989	10
<b>Total credits</b>	<b>297,316</b>	<b>255,724</b>	<b>0</b>	<b>0</b>	<b>553,040</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>297,316</b>	<b>255,724</b>	<b>0</b>	<b>0</b>	<b>553,040</b>	<b>18</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)			165,606		165,606	145,500	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>165,606</b>	<b>145,500</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	165,606	145,500	1
Water utility (154)	33,777	65,254	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>199,383</b>	<b>210,754</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>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	632,359	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>632,359</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

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

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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)
--	-------------------------	----------------------------------	-------------------------	---

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	104,280	1
<b>Accruals:</b>		
Charged water department expense	63,780	2
Charged electric department expense	72,265	3
Charged sewer department expense	777	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>136,822</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	106,800	6
Social Security taxes	20,473	7
PSC Remainder Assessment	2,806	8
<b>Other (explain):</b>		
GROSS REVENUES	7,247	9
<b>Total payments and other debits</b>	<b>137,326</b>	
<b>Balance end of year</b>	<b>103,776</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1996 Revenue Bonds	1,559	1,004	2,563	0	2
<b>Subtotal</b>	<b>1,559</b>	<b>1,004</b>	<b>2,563</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<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	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,559</b>	<b>1,004</b>	<b>2,563</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	16,644	2
<b>Total (Acct. 124):</b>	<b>16,644</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	39,207	9
Electric	191,366	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>230,573</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	10,957	15
<b>Total (Acct. 143):</b>	<b>10,957</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
ADVANCE TO MUNICIPALITY	350,000	16
DELINQUENT CUSTOMER AR PLACED ON TAX ROLL - ELECTRIC	4,404	17
DELINQUENT CUSTOMER AR PLACED ON TAX ROLL - WATER	2,416	18
<b>Total (Acct. 145):</b>	<b>356,820</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NET PUBLIC BENEFIT COLLECTIONS	10,390	26
<b>Total (Acct. 253):</b>	<b>10,390</b>	

**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)	1,563,554	2,393,180	0	0	<b>3,956,734</b>	<b>1</b>
Materials and Supplies	49,515	155,553	0	0	<b>205,068</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	695,848	1,701,145	0	0	<b>2,396,993</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>917,221</b>	<b>847,588</b>	<b>0</b>	<b>0</b>	<b>1,764,809</b>	
Net Operating Income	42,561	43,712	0	0	<b>86,273</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.64%</b>	<b>5.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.89%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

The water utility implemented a 3.5% simplified rate increase in June 30 2003.

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

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

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**7. Any additional matters.**

Lon Bushey was hired as the city administrator/utility manager in August 2003.

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## FINANCIAL SECTION FOOTNOTES

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

**Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.**

The 1996 Revenue Bonds were paid off in 2003.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body  
Eagle River, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Eagle River Light and Water Commission, an enterprise fund of the City of Eagle River as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

/s./, VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
January 28, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,102,727	403,975	0	0	0	<b>1,506,702</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,102,727	403,975				<b>1,506,702</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	359,262	353,779	1
<b>Total Sales of Water</b>	<b>359,262</b>	<b>353,779</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,486	1,188	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	9,090	8,575	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,134	5,491	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>18,710</b>	<b>15,254</b>	
<b>Total Operating Revenues</b>	<b>377,972</b>	<b>369,033</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	31,384	26,031	9
Water Treatment Expenses (640-652)	14,993	11,900	10
Transmission and Distribution Expenses (660-678)	54,533	44,953	11
Customer Accounts Expenses (901-905)	11,010	11,450	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	110,767	112,086	14
<b>Total Operation and Maintenance Expenses</b>	<b>222,687</b>	<b>206,420</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	48,944	61,123	15
Amortization Expense (404-407)		0	16
Taxes (408)	63,780	62,508	17
<b>Total Other Operating Expenses</b>	<b>112,724</b>	<b>123,631</b>	
<b>Total Operating Expenses</b>	<b>335,411</b>	<b>330,051</b>	
<b>NET OPERATING INCOME</b>	<b>42,561</b>	<b>38,982</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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	542	22,702	95,253	4
Commercial	324	43,080	129,001	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>866</b>	<b>65,782</b>	<b>224,254</b>	
Private Fire Protection Service (462)	11		5,161	7
Public Fire Protection Service (463)	887		111,716	8
Other Sales to Public Authorities (464)	21	6,693	18,131	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,785</b>	<b>72,475</b>	<b>359,262</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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 (usually per rate schedule F-1 or Fd-1)	111,716	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>111,716</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,486	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,486</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT	9,090	8
<b>Total Rents from Water Property (472)</b>	<b>9,090</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,871	10
<b>Other (specify):</b> MISCELLANEOUS OTHER REVENUES	5,263	11
<b>Total Other Water Revenues (474)</b>	<b>8,134</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	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	9,045	7,778	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	12,115	7,989	17
Pumping Labor and Expenses (624)	2,449	2,109	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	7,775	8,155	25
<b>Total Pumping Expenses</b>	<b>31,384</b>	<b>26,031</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	2,053	1,088	26
Chemicals (641)	12,107	8,775	27

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	783	852	<b>32</b>
Maintenance of Water Treatment Equipment (652)	50	1,185	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>14,993</b>	<b>11,900</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	363	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	2,454	2,191	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)	5,796	6,197	<b>38</b>
Miscellaneous Expenses (665)	7,790	9,319	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		0	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	8,712	10,371	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	12,560	2,010	<b>46</b>
Maintenance of Meters (676)	3,445	3,270	<b>47</b>
Maintenance of Hydrants (677)	11,445	8,915	<b>48</b>
Maintenance of Miscellaneous Plant (678)	2,331	2,317	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>54,533</b>	<b>44,953</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	2,617	2,418	<b>51</b>
Customer Records and Collection Expenses (903)	8,056	9,032	<b>52</b>
Uncollectible Accounts (904)	337	0	<b>53</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>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>11,010</b>	<b>11,450</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,175	20,569	56
Office Supplies and Expenses (921)	781	445	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	10,313	11,416	59
Property Insurance (924)		0	60
Injuries and Damages (925)	7,649	6,692	61
Employee Pensions and Benefits (926)	51,166	45,152	62
Regulatory Commission Expenses (928)	0	2,338	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,340	11,473	65
Rents (931)		0	66
Maintenance of General Plant (932)	13,343	14,001	67
<b>Total Administrative and General Expenses</b>	<b>110,767</b>	<b>112,086</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>222,687</b>	<b>206,420</b>	

### 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		55,009	55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		777	797	2
<b>Net property tax equivalent</b>		<b>54,232</b>	<b>54,212</b>	
Social Security		9,322	7,581	3
PSC Remainder Assessment		226	181	4
Other (specify): GROSS REVENUES		0	534	5
<b>Total tax expense</b>		<b>63,780</b>	<b>62,508</b>	

### 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			Vilas				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215498				3
County tax rate	mills		2.215733				4
Local tax rate	mills		8.543802				5
School tax rate	mills		7.467869				6
Voc. school tax rate	mills		1.355131				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.798033</b>				<b>10</b>
Less: state credit	mills		0.923048				11
<b>Net tax rate</b>	mills		<b>18.874985</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.543802</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.823000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.366802</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.798033</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.877198</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.874985</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.557106</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,631,129	2,631,129				22
Materials & Supplies	\$	65,254	65,254				23
<b>Subtotal</b>	\$	<b>2,696,383</b>	<b>2,696,383</b>				<b>24</b>
Less: Plant Outside Limits	\$	76,751	76,751				25
<b>Taxable Assets</b>	\$	<b>2,619,632</b>	<b>2,619,632</b>				<b>26</b>
Assessment Ratio	dec.		0.928100				27
<b>Assessed Value</b>	\$	<b>2,431,280</b>	<b>2,431,280</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.557106</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,255</b>	<b>40,255</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>55,009</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,014		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	56,859		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>57,873</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,527		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,230		20
<b>Total Pumping Plant</b>	<b>83,518</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,864	1,069	23
<b>Total Water Treatment Plant</b>	<b>11,864</b>	<b>1,069</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,014	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			56,859	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>57,873</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,230	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>83,518</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,933	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,933</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	623,919		26
Transmission and Distribution Mains (343)	1,228,554	53,781	27
Fire Mains (344)	0		28
Services (345)	201,200	8,712	29
Meters (346)	101,121	3,837	30
Hydrants (348)	98,271	6,787	31
Other Transmission and Distribution Plant (349)	4,380		32
<b>Total Transmission and Distribution Plant</b>	<b>2,258,145</b>	<b>73,117</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,480		35
Computer Equipment (391.1)	14,847	3,092	36
Transportation Equipment (392)	87,378	8,900	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	92,320		39
Laboratory Equipment (395)	2,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	10,337		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,089		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>219,729</b>	<b>11,992</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,631,129</b>	<b>86,178</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,631,129</b>	<b>86,178</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			700 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			623,919 26
Transmission and Distribution Mains (343)		(886,609)	395,726 27
Fire Mains (344)			0 28
Services (345)	280	(145,199)	64,433 29
Meters (346)	960		103,998 30
Hydrants (348)		(70,919)	34,139 31
Other Transmission and Distribution Plant (349)			4,380 32
<b>Total Transmission and Distribution Plant</b>	<b>1,240</b>	<b>(1,102,727)</b>	<b>1,227,295</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,480 35
Computer Equipment (391.1)			17,939 36
Transportation Equipment (392)	14,633		81,645 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			92,320 39
Laboratory Equipment (395)			2,278 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			10,337 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,089 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>14,633</b>	<b>0</b>	<b>217,088</b>
<b>Total utility plant in service directly assignable</b>	<b>15,873</b>	<b>(1,102,727)</b>	<b>1,598,707</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>15,873</b>	<b>(1,102,727)</b>	<b>1,598,707</b>

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

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

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

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		18,672	27
Fire Mains (344)			28
Services (345)		6,889	29
Meters (346)			30
Hydrants (348)		2,600	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>28,161</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>28,161</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>28,161</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		886,609	905,281 27
Fire Mains (344)			0 28
Services (345)		145,199	152,088 29
Meters (346)			0 30
Hydrants (348)		70,919	73,519 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,102,727</b>	<b>1,130,888</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,102,727</b>	<b>1,130,888</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,102,727</b>	<b>1,130,888</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		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	(38,701)	1.00%	20
Fire Mains (344)	0		21
Services (345)	(1,851)	2.10%	22
Meters (346)	(386)	4.00%	23
Hydrants (348)	(6,932)	1.33%	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				38,701	0 20
344					0 21
345	280			2,131	0 22
346	960			1,346	0 23
348				6,932	0 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>(47,870)</b>		<b>0</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>(47,870)</b>		<b>0</b>
Common Utility Plant Allocated to Water Department	726,157		50,996 38
<b>Total accum. prov. for depreciation</b>	<b>678,287</b>		<b>50,996</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)
349					0 25
	1,240	0	0	49,110	0
390					0 26
391					0 27
391.1					0 28
392	14,633			14,633	0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	14,633	0	0	14,633	0
	15,873	0	0	63,743	0
				(63,743)	713,410 38
	15,873	0	0	0	713,410

**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)			1
Collecting and Impounding Reservoirs (312)			2
Lake, River and Other Intakes (313)			3
Wells and Springs (314)			4
Infiltration Galleries and Tunnels (315)			5
Supply Mains (316)			6
Other Water Source Plant (317)			7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)			8
Boiler Plant Equipment (322)			9
Other Power Production Equipment (323)			10
Steam Pumping Equipment (324)			11
Electric Pumping Equipment (325)			12
Diesel Pumping Equipment (326)			13
Hydraulic Pumping Equipment (327)			14
Other Pumping Equipment (328)			15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)			16
Water Treatment Equipment (332)			17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)			18
Distribution Reservoirs and Standpipes (342)			19
Transmission and Distribution Mains (343)		1.00%	20
Fire Mains (344)			21
Services (345)		2.10%	22
Meters (346)			23
Hydrants (348)		0.00%	24

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)		1.33%	25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>0</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>0</u>
Common Utility Plant Allocated to Water Department			13,041 38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>13,041</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	0
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	0
				284,275	297,316 38
	0	0	0	284,275	297,316

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			7,307	<b>7,307</b>	1
February			6,542	<b>6,542</b>	2
March			8,274	<b>8,274</b>	3
April			6,073	<b>6,073</b>	4
May			7,539	<b>7,539</b>	5
June			8,521	<b>8,521</b>	6
July			9,973	<b>9,973</b>	7
August			9,209	<b>9,209</b>	8
September			7,298	<b>7,298</b>	9
October			6,901	<b>6,901</b>	10
November			4,902	<b>4,902</b>	11
December			6,785	<b>6,785</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>89,324</b>	<b>89,324</b>	
Less: Water sold				72,475	13
Volume pumped but not sold				<b>16,849</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				7,589	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>7,589</b>	19
Volume pumped but unaccounted for				<b>9,260</b>	20
Percent of water lost				<b>10%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				741	23
Date of maximum: 10/1/2003					24
Cause of maximum:					25
System Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				11	26
Date of minimum: 5/18/2003					27
Total KWH used for pumping for the year				125,450	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<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>	
1200 WEST PINE STREET	#1	92	12	288,000	Yes	<b>1</b>
1200 WEST PINE STREET	#2	75	20	504,000	Yes	<b>2</b>
4854 SHERBURN STREET	#3	138	34	1,368,000	Yes	<b>3</b>

## 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	#3	1
Location	1200 WEST PINE STREET	1200 WEST PINE STREET	4854 SHERBURN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	POMONA	LAYNE	5
Year Installed	1935	1941	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	350	950	8
Pump Motor or Standby Engine Mfr	U S VERTICLE	G.E.	G.E.	10
Year Installed	1935	1973	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	4854 SHERBURN STREET			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1971			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	I. H.			23
Year Installed	1971			24
Type	NATURAL GAS			25
Horsepower	250			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1991			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	170			6
Total capacity in gallons (actual)	300,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	540.0000	137.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	640	0	0	0	<b>640</b>	<b>1</b>
M	D	4.000	1,140	0	0	0	<b>1,140</b>	<b>2</b>
M	D	6.000	74,263	200	0	0	<b>74,463</b>	<b>3</b>
P	D	6.000	360	0	0	0	<b>360</b>	<b>4</b>
M	D	8.000	26,715	0	0	0	<b>26,715</b>	<b>5</b>
P	D	8.000	860	0	0	0	<b>860</b>	<b>6</b>
M	D	10.000	12,459	0	0	0	<b>12,459</b>	<b>7</b>
M	D	12.000	140	1,360	0	0	<b>1,500</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>116,577</b>	<b>1,560</b>	<b>0</b>	<b>0</b>	<b>118,137</b>	
M	D	8.000	3,479	0	0	0	<b>3,479</b>	<b>9</b>
<b>Total Outside of Municipality</b>			<b>3,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,479</b>	
<b>Total Utility</b>			<b>120,056</b>	<b>1,560</b>	<b>0</b>	<b>0</b>	<b>121,616</b>	

### 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)	
L	0.750	20	0	0	5	25	0	<b>1</b>
M	0.750	571	0	1	(22)	548	38	<b>2</b>
L	1.000	5	0	0	0	5	0	<b>3</b>
M	1.000	292	13	1	80	384	196	<b>4</b>
M	1.250	10	0	0	2	12	0	<b>5</b>
M	1.500	28	0	0	3	31	13	<b>6</b>
M	2.000	17	1	0	(2)	16	1	<b>7</b>
M	3.000	3	0	0	(2)	1	0	<b>8</b>
M	4.000	11	0	1	2	12	2	<b>9</b>
M	6.000	18	0	1	(2)	15	2	<b>10</b>
<b>Total Utility</b>		<b>975</b>	<b>14</b>	<b>4</b>	<b>64</b>	<b>1,049</b>	<b>252</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	765	24	14	2	777	20	1
1.000	89	8	2	2	97	4	2
1.250	2	0	0	0	2	0	3
1.500	19	0	0	0	19	0	4
2.000	16	0	0	0	16	0	5
3.000	11	0	0	0	11	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>904</b>	<b>32</b>	<b>16</b>	<b>4</b>	<b>924</b>	<b>24</b>	

#### 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)	
0.750	537	215	0	8	0	17	777	1
1.000	5	74	0	7	0	11	97	2
1.250	0	2	0	0	0	0	2	3
1.500	0	15	0	3	0	1	19	4
2.000	0	11	0	0	0	5	16	5
3.000	0	5	0	3	0	3	11	6
4.000	0	2	0	0	0	0	2	7
<b>Total:</b>	<b>542</b>	<b>324</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>37</b>	<b>924</b>	

### 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	5				5	1
Within Municipality	200	4			204	2
<b>Total Fire Hydrants</b>	<b>205</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>209</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	209
Number of distribution system valves end of year:	376
Number of distribution valves operated during year:	376

**WATER OPERATING SECTION FOOTNOTES**

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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.

Account 675 (Maintenance of Services) - The increase was due to additional labor costs in 2003 compared to prior year.

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

If Adjustments for any account are nonzero, please explain.

Accounts 348, 343 and 345 - Adjustments were made to reclassify contributed plant and zero account 271 per PSC order.

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

If Adjustments for any account are nonzero, please explain.

Accounts 348, 343 and 345 - Adjustments were made to reclassify contributed plant and zero account 271 per PSC order.

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)**

**General footnotes**

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River Utilities does not currently have individual accumulated depreciation accounts established.

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**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)**

**General footnotes**

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River utilities does not currently have individual accumulated depreciation accounts established.

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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.

Water mains were financed by the utility and contributed for \$53,781 and \$18,672 respectively.

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

Explain all reported Adjustments.

The utility has 252 of services installed but the buildings are not constructed.

Adjustments of 64 were to correct count to actual.

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

Water services were financed by the utility and contributed for \$8,712 and \$6,889 respectively.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments were due to a reevaluation of the system.

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**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)	2,077,408	1,963,633	1
<b>Total Sales of Electricity</b>	<b>2,077,408</b>	<b>1,963,633</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	4,117	3,468	2
Miscellaneous Service Revenues (451)	270	190	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,363	7,735	5
Interdepartmental Rents (455)	10,800	10,800	6
Other Electric Revenues (456)	10,756	14,018	7
<b>Total Other Operating Revenues</b>	<b>33,306</b>	<b>36,211</b>	
<b>Total Operating Revenues</b>	<b>2,110,714</b>	<b>1,999,844</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	1,609,310	1,575,136	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	81,721	83,973	10
Customer Accounts Expenses (901-905)	21,821	24,177	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	163,309	197,635	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,876,161</b>	<b>1,880,921</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	118,576	128,833	14
Amortization Expense (404-407)		0	15
Taxes (408)	72,265	69,877	16
<b>Total Other Expenses</b>	<b>190,841</b>	<b>198,710</b>	
<b>Total Operating Expenses</b>	<b>2,067,002</b>	<b>2,079,631</b>	
<b>NET OPERATING INCOME</b>	<b>43,712</b>	<b>(79,787)</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 \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,117	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,117</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	270	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>270</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT	7,363	5
<b>Total Rent from Electric Property (454)</b>	<b>7,363</b>	
<b>Interdepartmental Rents (455):</b>		
RENTAL OF SPACE	10,800	6
<b>Total Interdepartmental Rents (455)</b>	<b>10,800</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNTS AND OTHER	10,756	7
<b>Total Other Electric Revenues (456)</b>	<b>10,756</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

**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>			
Miscellaneous Other Power Generation Expenses (549)	0		<b>28</b>
Rents (550)	0		<b>29</b>
Maintenance Supervision and Engineering (551)	0		<b>30</b>
Maintenance of Structures (552)	0		<b>31</b>
Maintenance of Generating and Electric Plant (553)	0		<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	1,536,913	1,502,739	<b>34</b>
System Control and Load Dispatching (556)		0	<b>35</b>
Other Expenses (557)	72,397	72,397	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>1,609,310</b>	<b>1,575,136</b>	
<b>Total Power Production Expenses</b>	<b>1,609,310</b>	<b>1,575,136</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	<b>37</b>
Load Dispatching (561)		0	<b>38</b>
Station Expenses (562)		0	<b>39</b>
Overhead Line Expenses (563)		0	<b>40</b>
Underground Line Expenses (564)		0	<b>41</b>
Miscellaneous Transmission Expenses (566)		0	<b>42</b>
Rents (567)		0	<b>43</b>
Maintenance Supervision and Engineering (568)		0	<b>44</b>
Maintenance of Structures (569)		0	<b>45</b>
Maintenance of Station Equipment (570)		0	<b>46</b>
Maintenance of Overhead Lines (571)		0	<b>47</b>
Maintenance of Underground Lines (572)		0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	1,468	480	<b>50</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>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	3,819	5,606	<b>52</b>
Overhead Line Expenses (583)		0	<b>53</b>
Underground Line Expenses (584)		0	<b>54</b>
Street Lighting and Signal System Expenses (585)	3,970	4,680	<b>55</b>
Meter Expenses (586)	13,512	2,206	<b>56</b>
Customer Installations Expenses (587)	16,143	17,706	<b>57</b>
Miscellaneous Distribution Expenses (588)	17,522	18,432	<b>58</b>
Rents (589)		0	<b>59</b>
Maintenance Supervision and Engineering (590)		0	<b>60</b>
Maintenance of Structures (591)	5,644	4,157	<b>61</b>
Maintenance of Station Equipment (592)		0	<b>62</b>
Maintenance of Overhead Lines (593)	13,534	21,975	<b>63</b>
Maintenance of Underground Lines (594)	708	2,841	<b>64</b>
Maintenance of Line Transformers (595)	2,057	3,220	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	132	463	<b>66</b>
Maintenance of Meters (597)	881	0	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	2,331	2,207	<b>68</b>
<b>Total Distribution Expenses</b>	<b>81,721</b>	<b>83,973</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>69</b>
Meter Reading Expenses (902)	4,412	4,218	<b>70</b>
Customer Records and Collection Expenses (903)	16,638	17,571	<b>71</b>
Uncollectible Accounts (904)	771	2,388	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)		0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>21,821</b>	<b>24,177</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)		0	<b>76</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>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	22,329	26,872	78
Office Supplies and Expenses (921)	1,936	1,203	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	23,658	44,820	81
Property Insurance (924)		0	82
Injuries and Damages (925)	15,298	13,385	83
Employee Pensions and Benefits (926)	73,502	70,856	84
Regulatory Commission Expenses (928)	9	1,761	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	17,949	23,527	87
Rents (931)		0	88
Maintenance of General Plant (932)	8,628	15,211	89
<b>Total Administrative and General Expenses</b>	<b>163,309</b>	<b>197,635</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,876,161</b>	<b>1,880,921</b>	

**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		51,287	51,287	1
Social Security		11,151	10,444	2
Wisconsin Gross Receipts Tax		7,247	6,084	3
PSC Remainder Assessment		2,580	2,062	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>72,265</u></b>	<b><u>69,877</u></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			Vilas				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215498				3
County tax rate	mills		2.215733				4
Local tax rate	mills		8.543802				5
School tax rate	mills		7.467869				6
Voc. school tax rate	mills		1.355131				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.798033</b>				<b>10</b>
Less: state credit	mills		0.923048				11
<b>Net tax rate</b>	mills		<b>18.874985</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.543802</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.823000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.366802</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.798033</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.877198</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.874985</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.557106</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,753,355	2,753,355				22
Materials & Supplies	\$	145,500	145,500				23
<b>Subtotal</b>	\$	<b>2,898,855</b>	<b>2,898,855</b>				<b>24</b>
Less: Plant Outside Limits	\$	105,849	105,849				25
<b>Taxable Assets</b>	\$	<b>2,793,006</b>	<b>2,793,006</b>				<b>26</b>
Assessment Ratio	dec.		0.928081				27
<b>Assessed Value</b>	\$	<b>2,592,136</b>	<b>2,592,136</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.557106</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>42,918</b>	<b>42,918</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>51,287</b>					<b>34</b>

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

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

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	1,252		25
Structures and Improvements (352)	80,514		26
Station Equipment (353)	93,887		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	13,771		29
Overhead Conductors and Devices (356)	13,946		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>203,370</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	374		34
Structures and Improvements (361)	0		35
Station Equipment (362)	121,882		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	322,302	12,690	38
Overhead Conductors and Devices (365)	283,719	20,005	39
Underground Conduit (366)	19,863		40
Underground Conductors and Devices (367)	249,288	10,802	41
Line Transformers (368)	449,159	12,571	42
Services (369)	201,468	1,094	43
Meters (370)	115,620	8,356	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	118,903	7,196	47
<b>Total Distribution Plant</b>	<b>1,882,578</b>	<b>72,714</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	231,980	3,191	49
Office Furniture and Equipment (391)	29,717	5,971	50
Computer Equipment (391.1)	30,552		51
Transportation Equipment (392)	221,351	8,886	52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	46,367		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1,252 25
Structures and Improvements (352)			80,514 26
Station Equipment (353)			93,887 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			13,771 29
Overhead Conductors and Devices (356)			13,946 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>203,370</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			374 34
Structures and Improvements (361)			0 35
Station Equipment (362)			121,882 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,019	(110,746)	223,227 38
Overhead Conductors and Devices (365)	481	(97,489)	205,754 39
Underground Conduit (366)			19,863 40
Underground Conductors and Devices (367)		(85,658)	174,432 41
Line Transformers (368)	100		461,630 42
Services (369)		(69,226)	133,336 43
Meters (370)	220		123,756 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,341	(40,856)	83,902 47
<b>Total Distribution Plant</b>	<b>3,161</b>	<b>(403,975)</b>	<b>1,548,156</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			235,171 49
Office Furniture and Equipment (391)			35,688 50
Computer Equipment (391.1)			30,552 51
Transportation Equipment (392)			230,237 52
Stores Equipment (393)			2,626 53
Tools, Shop and Garage Equipment (394)			46,367 54

**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)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	8,519	55
Power Operated Equipment (396)	52,888	56
Communication Equipment (397)	35,513	57
Miscellaneous Equipment (398)	7,894	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>667,407</b>	<b>18,048</b>
<b>Total utility plant in service directly assignable</b>	<b>2,753,355</b>	<b>90,762</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>2,753,355</b>	<b>90,762</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			8,519 55
Power Operated Equipment (396)			52,888 56
Communication Equipment (397)			35,513 57
Miscellaneous Equipment (398)			7,894 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>685,455</b>
<b>Total utility plant in service directly assignable</b>	<b>3,161</b>	<b>(403,975)</b>	<b>2,436,981</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>3,161</b>	<b>(403,975)</b>	<b>2,436,981</b>

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)		25
Structures and Improvements (352)		26
Station Equipment (353)		27
Towers and Fixtures (354)		28
Poles and Fixtures (355)		29
Overhead Conductors and Devices (356)		30
Underground Conduit (357)		31
Underground Conductors and Devices (358)		32
Roads and Trails (359)		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)		34
Structures and Improvements (361)		35
Station Equipment (362)		36
Storage Battery Equipment (363)		37
Poles, Towers and Fixtures (364)		38
Overhead Conductors and Devices (365)		39
Underground Conduit (366)		40
Underground Conductors and Devices (367)		41
Line Transformers (368)		42
Services (369)		11,940
Meters (370)		44
Installations on Customers' Premises (371)		45
Leased Property on Customers' Premises (372)		46
Street Lighting and Signal Systems (373)		47
<b>Total Distribution Plant</b>	<b>0</b>	<b>11,940</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)		48
Structures and Improvements (390)		49
Office Furniture and Equipment (391)		50
Computer Equipment (391.1)		51
Transportation Equipment (392)		52
Stores Equipment (393)		53
Tools, Shop and Garage Equipment (394)		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		110,746	<b>110,746 38</b>
Overhead Conductors and Devices (365)		97,489	<b>97,489 39</b>
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		85,658	<b>85,658 41</b>
Line Transformers (368)			0 42
Services (369)		69,226	<b>81,166 43</b>
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		40,856	<b>40,856 47</b>
<b>Total Distribution Plant</b>	<b>0</b>	<b>403,975</b>	<b>415,915</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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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)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>11,940</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>11,940</u>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>403,975</b>	<b>415,915</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>403,975</b>	<b>415,915</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		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION PLANT</b>			
Roads and Trails (359)	0		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)	0		27
Station Equipment (362)	0		28
Storage Battery Equipment (363)	0		29
Poles, Towers and Fixtures (364)	(10,070)	4.00%	30
Overhead Conductors and Devices (365)	(5,843)	3.33%	31
Underground Conduit (366)	0		32
Underground Conductors and Devices (367)	(470)	3.33%	33
Line Transformers (368)	(2,594)	3.00%	34
Services (369)	(581)	3.00%	35
Meters (370)	(1,741)	3.33%	36
Installations on Customers' Premises (371)	0		37
Leased Property on Customers' Premises (372)	0		38
Street Lighting and Signal Systems (373)	(3,393)	3.00%	39
<b>Total Distribution Plant</b>	<b>(24,692)</b>		<b>0</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		40
Office Furniture and Equipment (391)	0		41
Computer Equipment (391.1)	0		42
Transportation Equipment (392)	(57,210)	15.00%	43
Stores Equipment (393)	0		44
Tools, Shop and Garage Equipment (394)	0		45
Laboratory Equipment (395)	0		46
Power Operated Equipment (396)	0		47
Communication Equipment (397)	0		48
Miscellaneous Equipment (398)	0		49
Other Tangible Property (399)	0		50
<b>Total General Plant</b>	<b>(57,210)</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>(81,902)</b>		<b>0</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)
359					0 26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					0 27
362					0 28
363					0 29
364	1,019			11,089	0 30
365	481			6,324	0 31
366					0 32
367				470	0 33
368	100			2,694	0 34
369				581	0 35
370	220			1,961	0 36
371					0 37
372					0 38
373	1,341			4,734	0 39
	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>27,853</b>	<b>0</b>
390					0 40
391					0 41
391.1					0 42
392				57,210	0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,210</b>	<b>0</b>
	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>85,063</b>	<b>0</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)	
Common Utility Plant Allocated to Electric Department	1,729,340		118,576	51
<b>Total accum. prov. for depreciation</b>	<b>1,647,438</b>		<b>118,576</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
		8,000		(85,063)	<b>1,754,853 51</b>
	<b>3,161</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>1,754,853</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)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION PLANT</b>			
Roads and Trails (359)			26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)			27
Station Equipment (362)			28
Storage Battery Equipment (363)			29
Poles, Towers and Fixtures (364)		4.00%	30
Overhead Conductors and Devices (365)		3.33%	31
Underground Conduit (366)			32
Underground Conductors and Devices (367)		3.33%	33
Line Transformers (368)			34
Services (369)		3.00%	35
Meters (370)			36
Installations on Customers' Premises (371)			37
Leased Property on Customers' Premises (372)			38
Street Lighting and Signal Systems (373)		3.00%	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>0</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			40
Office Furniture and Equipment (391)			41
Computer Equipment (391.1)			42
Transportation Equipment (392)			43
Stores Equipment (393)			44
Tools, Shop and Garage Equipment (394)			45
Laboratory Equipment (395)			46
Power Operated Equipment (396)			47
Communication Equipment (397)			48
Miscellaneous Equipment (398)			49
Other Tangible Property (399)			50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>0</u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					0 30
365					0 31
366					0 32
367					0 33
368					0 34
369					0 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	0	0
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	0

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department			14,010	51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>14,010</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
				241,714	255,724 51
	0	0	0	241,714	255,724

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.25	32.00	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	1.80	3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 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	6,169	Monday	01/27/2003	00:00	3,431	<b>1</b>
February	02	5,916	Friday	02/07/2003	00:00	3,054	<b>2</b>
March	03	5,950	Monday	03/03/2003	00:00	3,078	<b>3</b>
April	04	5,443	Monday	04/07/2003	00:00	2,826	<b>4</b>
May	05	5,763	Tuesday	05/27/2003	00:00	2,916	<b>5</b>
June	06	7,160	Wednesday	06/25/2003	00:00	3,046	<b>6</b>
July	07	7,010	Monday	07/07/2003	00:00	3,398	<b>7</b>
August	08	7,258	Tuesday	08/19/2003	00:00	3,466	<b>8</b>
September	09	6,952	Monday	09/08/2003	00:00	3,017	<b>9</b>
October	10	5,743	Thursday	10/09/2003	00:00	2,977	<b>10</b>
November	11	5,541	Monday	11/24/2003	00:00	2,918	<b>11</b>
December	12	5,653	Thursday	12/18/2003	00:00	3,192	<b>12</b>
<b>Total</b>		<b>74,558</b>				<b>37,319</b>	

**System Name** Eagle River Light & Water Department

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Incorporated

**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>	<b>7</b>
Purchases	37,319	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>37,319</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	34,473	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>0</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>34,473</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)	0	24
Distribution Losses	2,846	25
<b>Total Energy Losses</b>	<b>2,846</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>7.6261%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>37,319</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	800	5,117	1
<b>Total Sales for Residential Sales</b>		<b>800</b>	<b>5,117</b>	
<b>Commercial &amp; Industrial</b>				
GENERAL SERVICE	CG-1	465	10,350	2
SMALL POWER SERVICE	CP-1	31	6,452	3
LARGE POWER SERVICE	CP-2	8	12,116	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>504</b>	<b>28,918</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	44	438	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>44</b>	<b>438</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,348</b>	<b>34,473</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		373,313	8,737	<b>382,050</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>373,313</b>	<b>8,737</b>	<b>382,050</b>	
		692,478	20,260	<b>712,738</b>	<b>2</b>
20,837	27,677	341,946	12,396	<b>354,342</b>	<b>3</b>
27,054	31,963	559,546	24,379	<b>583,925</b>	<b>4</b>
<b>47,891</b>	<b>59,640</b>	<b>1,593,970</b>	<b>57,035</b>	<b>1,651,005</b>	
		43,688	665	<b>44,353</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>43,688</b>	<b>665</b>	<b>44,353</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>47,891</b>	<b>59,640</b>	<b>2,010,971</b>	<b>66,437</b>	<b>2,077,408</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	WPPI				1
Point of Delivery	Eagle River Substati				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	715000				4
Point of Metering	Cranberry substation				5
Total of 12 Monthly Maximum Demands -- kW	74,558				6
Average load factor	<b>68.5666%</b>				7
Total Cost of Purchased Power	1,536,913				8
Average cost per kWh	<b>0.0412</b>				9
On-Peak Hours (if applicable)	18220				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,648	1,783			12
February	1,462	1,592			13
March	1,423	1,655			14
April	1,434	1,392			15
May	1,400	1,515			16
June	1,529	1,517			17
July	1,699	1,700			18
August	1,693	1,773			19
September	1,512	1,505			20
October	1,557	1,420			21
November	1,305	1,613			22
December	1,558	1,634			23
<b>Total kWh (000)</b>	<b>18,220</b>	<b>19,099</b>			24

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

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	7TH STREET	Adams St.	West Pine			1
Voltage--High Side	24,900	24,900	14,400			2
Voltage--Low Side	4,160	4,160	4,160			3
Num. Main Transformers in Operation	1	3	3			4
Capacity of Transformers in kVA	2,000	5,000	3,750			5
Number of Spare Transformers on Hand	0	1	1			6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,406	597	31,261	1
Acquired during year	22	7	1,025	2
<b>Total</b>	<b>1,428</b>	<b>604</b>	<b>32,286</b>	<b>3</b>
Retired during year	11	1	37	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,417</b>	<b>603</b>	<b>32,249</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,282	0		8
In utility's use	33	524	25,617	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	102	79	6,632	12
<b>Total end of year</b>	<b>1,417</b>	<b>603</b>	<b>32,249</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>				
Sodium Vapor	100	160	75,200	1
Sodium Vapor	250	77	88,750	2
<b>Total</b>		<b>237</b>	<b>163,950</b>	
<b>Ornamental</b>				
Sodium Vapor	150	138	132,200	3
Sodium Vapor	250	48	72,390	4
<b>Total</b>		<b>186</b>	<b>204,590</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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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.

Account 923 (Outside services employed) - The utility completed an electric system study in 2002.

Account 586 (Meter expenses) - The increase was due to additional labor costs for inspecting and testing meters.

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

If Adjustments for any account are nonzero, please explain.

Accounts 365, 364, 373, 369 and 367 - Adjustments were made to reclassify contributed plant and zero account 271 per PSC order.

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

If Adjustments for any account are nonzero, please explain.

Accounts 365, 364, 373, 369 and 367 - Adjustments were made to reclassify contributed plant and zero account 271 per PSC order.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

#### General footnotes

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River Utilities does not currently have individual accumulated depreciation accounts established.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

#### General footnotes

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River utilities does not currently have individual accumulated depreciation accounts established.

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