



3013 (02-05-09)

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, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

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:

Utility employee in charge of correspondence concerning this report:

Name: JOHN LASZCZKOWSKI

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

Email Address: jlaszczkowski@wppisys.org

Utility employee in charge of correspondence concerning this report:

Name: PAT WEBER

Title: 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

Email Address: pweber@wppisys.org

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

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI LLP

43 A W DAVENPORT
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

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

Name: JEFF HYSLOP

Title: MAYOR

Office Address:

525 EAST MAPLE STREET
EAGLE RIVER, WI 54521

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

Email Address:

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

YES

IDENTIFICATION AND OWNERSHIP

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

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI LLP
43 A W DAVENPORT
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

Date of most recent audit report:

Period covered by most recent audit: JANUARY 1, 2008 TO DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: PAT WEBER

Title: 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

Email Address: pweber@wppisys.org

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

Names of members of utility commission/committee:

- MR JERRY BURKETT, COMMISSION MEMBER
- MR DAVID EIBNER, COMMISSION MEMBER
- MR GARY FAWCETT, COMMISSION MEMBER
- MR JEFF HYSLOP, MAYOR
- MS ELIZABETH REACH, COMMISSION MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership - Contacts (Page iv)

General footnotes

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Eagle River Light and Water Commission
Eagle River, Wisconsin

We have compiled the balance sheets of Eagle River Light and Water Commission as of December 31, 2008 and 2007, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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 supplementary information referred to above and, accordingly do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

Wipfli LLP

March 31, 2009
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,577,329	3,485,907	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,036,107	2,907,532	2
Depreciation Expense (403)	228,988	211,958	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	150,689	163,166	5
Total Operating Expenses	3,415,784	3,282,656	
Net Operating Income	161,545	203,251	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	161,545	203,251	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	15,094	28,930	10
Miscellaneous Nonoperating Income (421)	233,411	4,825	11
Total Other Income	248,505	33,755	
Total Income	410,050	237,006	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(26,300)	(26,300)	12
Other Income Deductions (426)	55,188	44,472	13
Total Miscellaneous Income Deductions	28,888	18,172	
Income Before Interest Charges	381,162	218,834	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	63,449	59,194	14
Amortization of Debt Discount and Expense (428)	3,113	3,112	15
Amortization of Premium on Debt--Cr. (429)	0	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	0	19
Total Interest Charges	66,562	62,306	
Net Income	314,600	156,528	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,126,399	3,934,629	20
Balance Transferred from Income (433)	314,600	156,528	21
Miscellaneous Credits to Surplus (434)	943	76,626	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)	33,907	41,384	25
Total Unappropriated Earned Surplus End of Year (216)	4,408,035	4,126,399	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,577,329	0	3,577,329	1
Total (Acct. 400):	3,577,329	0	3,577,329	
Operation and Maintenance Expense (401-402):				
Derived	3,036,107	0	3,036,107	2
Total (Acct. 401-402):	3,036,107	0	3,036,107	
Depreciation Expense (403):				
Derived	228,988	0	228,988	3
Total (Acct. 403):	228,988	0	228,988	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	150,689	0	150,689	5
Total (Acct. 408):	150,689	0	150,689	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	161,545	0	161,545	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME ELECTRIC	14,227	0	14,227	11
INTEREST INCOME WATER	867		867	12
Total (Acct. 419):	15,094	0	15,094	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		197,712	197,712	13
Contributed Plant - Electric		35,699	35,699	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	233,411	233,411	
TOTAL OTHER INCOME:	15,094	233,411	248,505	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(26,300)	0	(26,300)	16
NONE			0	17
Total (Acct. 425):	(26,300)	0	(26,300)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	17,038	17,038	18
Depreciation Expense on Contributed Plant - Electric	0	38,150	38,150	19
NONE			0	20
Total (Acct. 426):	0	55,188	55,188	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(26,300)	55,188	28,888	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	63,449	0	63,449	21
Total (Acct. 427):	63,449	0	63,449	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT ELECTRIC	2,864	0	2,864	22
AMORTIZATION OF DEBT DISCOUNT WATER	249		249	23
Total (Acct. 428):	3,113	0	3,113	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	66,562	0	66,562	
NET INCOME:	136,377	178,223	314,600	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,942,053	2,184,346	4,126,399	28
Total (Acct. 216):	1,942,053	2,184,346	4,126,399	
Balance Transferred from Income (433):				
Derived	136,377	178,223	314,600	29
Total (Acct. 433):	136,377	178,223	314,600	
Miscellaneous Credits to Surplus (434):				
PRIOR YEAR ADJUSTMENT	943		943	30
Total (Acct. 434):	943	0	943	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
TRANSFERS TO MUNICIPALITY	33,907		33,907	33
Total (Acct. 439)--Debit:	33,907	0	33,907	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,045,466	2,362,569	4,408,035	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	427,303	3,150,026	0	0	3,577,329	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			1		1	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	427,303	3,139,225	0	0	3,566,528	

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	89,950	0	89,950	1
Electric operating expenses	167,499	0	167,499	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	11,737	0	11,737	8
Electric utility plant accounts	18,814	0	18,814	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	288,000	0	288,000	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4.0	1
Electric	4.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,549,930	8,554,184	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,536,477	3,257,278	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,013,453	5,296,906	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,717	7,680	8
Sinking Funds (125)	209,593	270,124	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	215,310	277,804	
CURRENT AND ACCRUED ASSETS			
Cash (131)	814,342	643,801	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	379,367	303,327	17
Other Accounts Receivable (143)	37,456	90,739	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	12,997	28,721	20
Plant Materials and Operating Supplies (154)	351,027	358,016	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	8,551	0	25
Interest and Dividends Receivable (171)	588	2,027	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,604,328	1,426,631	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,123	34,235	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	31,123	34,235	
Total Assets and Other Debits	7,864,214	7,035,576	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	691,259	691,259	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	4,408,035	4,126,399	37
Total Proprietary Capital	5,099,294	4,817,658	
LONG-TERM DEBT			
Bonds (221)	1,773,000	1,275,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	199,326	141,911	40
Total Long-Term Debt	1,972,326	1,416,911	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	222,464	191,270	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	59,513	102,342	45
Interest Accrued (237)	14,599	9,624	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	88,694	67,152	48
Total Current and Accrued Liabilities	385,270	370,388	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	407,324	430,619	51
Total Deferred Credits	407,324	430,619	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,864,214	7,035,576	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,267,798	0	0	5,286,386	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,519,682	0	0	3,929,305	2
Utility Plant in Service - Contributed Plant (101.2)	1,584,625	0	0	1,511,449	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)				4,869	8
Total Utility Plant	4,104,307	0	0	5,445,623	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	675,678	0	0	2,179,632	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	314,859	0	0	366,308	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	990,537	0	0	2,545,940	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,113,770	0	0	2,899,683	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	610,668	2,019,608			2,630,276	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,804	164,184			228,988	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,604				2,604	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	67,408	164,184	0	0	231,592	16
Debits during year						17
Book cost of plant retired	2,398	4,160			6,558	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,398	4,160	0	0	6,558	25
Balance end of year (111.1)	675,678	2,179,632	0	0	2,855,310	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	298,844	328,158			627,002	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	17,038	38,150			55,188	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	17,038	38,150	0	0	55,188	16
Debits during year						17
Book cost of plant retired	1,023	0			1,023	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,023	0	0	0	1,023	25
Balance end of year (111.2)	314,859	366,308	0	0	681,167	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			312,721		312,721	325,496	3
Total Electric Utility					312,721	325,496	

Account	Total End of Year	Amount Prior Year	
Electric utility total	312,721	325,496	1
Water utility (154)	38,306	32,520	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	351,027	358,016	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2004 REVENUE BONDS (ELECTRIC)	2,864	428	28,633	1
2004 REVENUE BONDS (WATER)	249	428	2,490	2
Total			31,123	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	691,259	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>691,259</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 REVENUE BONDS (WATER)	10/15/2004	05/01/2019	3.77%	95,200	1
2004 REVENUE BONDS (ELECTRIC)	10/15/2004	05/01/2019	3.77%	1,094,800	2
2008 REVENUE BONDS (WATER)	09/01/2008	09/01/2048	4.38%	445,000	3
2008 REVENUE BONDS (WATER)	12/01/2008	12/01/2048	4.25%	138,000	4
Total Bonds (Account 221):				1,773,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2006 PROMISSORY NOTE WATER	05/01/2006	05/01/2011	3.95%	103,374	2
RIVER VALLEY BANK ELECTRIC	05/28/2008	05/28/2013	3.99%	95,952	3
Total for Account 224				199,326	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	102,342	1
Accruals:		
Charged water department expense	62,341	2
Charged electric department expense	88,348	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	150,689	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	22,364	7
PSC Remainder Assessment	3,209	8
Other (explain):		
WI GROSS RECEIPTS TAX	11,008	9
PROPERTY TAX EQUIVALENT	156,937	10
Total payments and other debits	193,518	
Balance end of year	59,513	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 REVENUE BONDS (WATER)	693	3,909	4,047	555	1
2008 REVENUE BONDS (WATER)		6,489		6,489	2
2008 REVENUE BONDS (WATER)		488		488	3
2004 REVENUE BONDS (ELECTRIC)	7,969	44,959	46,542	6,386	4
Subtotal	8,662	55,845	50,589	13,918	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2008 PROMISSORY NOTE		2,763	2,763	0	6
2006 PROMISSORY NOTE	962	4,841	5,122	681	7
Subtotal	962	7,604	7,885	681	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	9,624	63,449	58,474	14,599	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	5,717	2
Total (Acct. 124):	5,717	
Sinking Funds (125):		
REDEMPTION ACCOUNT - ELECTRIC	15,201	3
RESERVE ACCOUNT - ELECTRIC	147,724	4
REPLACEMENT ACCOUNT - WATER	15,000	5
REDEMPTION ACCOUNT - WATER	8,841	6
EQUIPMENT ACCOUNT ELECTRIC	7,731	7
EQUIPMENT ACCOUNT WATER	2,250	8
RESERVE ACCOUNT - WATER	12,846	9
Total (Acct. 125):	209,593	
Depreciation Fund (126):		
NONE		10
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	50,109	14
Electric	329,258	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	379,367	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
OTHER MISCELLANEOUS RECEIVABLES ELECTRIC	8,500	20
POLE RENTAL ELECTRIC	28,956	* 21
Total (Acct. 143):	37,456	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT BILLS WATER	5,674	22
DELINQUENT BILLS ELECTRIC	7,323	23
Total (Acct. 145):	12,997	
Prepayments (165):		
PREPAID INSURANCE	8,551	24
Total (Acct. 165):	8,551	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		30
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	394,489	31
PUBLIC BENEFITS	12,835	32
Total (Acct. 253):	407,324	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account Receivable Other (143) Charter Communications owes the utility for three years of pole rental. The amount due at 12/31 is \$28,956.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,206,586	3,628,863	0	0	5,835,449	1
Materials and Supplies	35,413	319,108	0	0	354,521	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	643,173	2,099,620	0	0	2,742,793	4
Customer Advances for Construction					0	5
Regulatory Liability	220,312	187,327	0	0	407,639	6
NONE					0	7
Average Net Rate Base	1,378,514	1,661,024	0	0	3,039,538	
 Net Operating Income	 36,011	 125,534	 0	 0	 161,545	 8
Net Operating Income as a percent of						
Average Net Rate Base	2.61%	7.56%	N/A	N/A	5.31%	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	227,419	193,370	0	0	420,789	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,214	12,086	0	0	26,300	3
Other (specify):						
NONE					0	4
Balance End of Year	213,205	181,284	0	0	394,489	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	403,763	406,097	1
Total Sales of Water	403,763	406,097	
Other Operating Revenues			
Forfeited Discounts (470)	1,716	1,596	2
Rents from Water Property (472)	12,664	11,976	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,160	4,202	5
Total Other Operating Revenues	23,540	17,774	
Total Operating Revenues	427,303	423,871	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,127	1,197	6
Pumping Expenses (620-633)	32,229	30,386	7
Water Treatment Expenses (640-652)	20,656	21,117	8
Transmission and Distribution Expenses (660-678)	71,498	74,045	9
Customer Accounts Expenses (901-906)	13,770	13,161	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	124,867	92,109	12
Total Operation and Maintenance Expenses	264,147	232,015	
Other Operating Expenses			
Depreciation Expense (403)	64,804	59,643	13
Amortization Expense (404-407)		0	14
Taxes (408)	62,341	60,241	15
Total Other Operating Expenses	127,145	119,884	
Total Operating Expenses	391,292	351,899	
NET OPERATING INCOME	36,011	71,972	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	651	22,127	102,811	5
Commercial (461.2)	339	43,878	142,427	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	990	66,005	245,238	
Private Fire Protection Service (462)	16		7,040	9
Public Fire Protection Service (463)	1		136,690	10
Other Water Sales (465)	21	5,047	14,795	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,028	71,052	403,763	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	136,690	3
NONE		4
Total Public Fire Protection Service (463)	136,690	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,716	6
Other (specify):		
Total Forfeited Discounts (470)	1,716	
Rents from Water Property (472):		
RENT FOR WATER TOWER SPACE	12,664	7
Total Rents from Water Property (472)	12,664	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUE	2,166	9
Return on net investment in meters charged to sewer department	6,994	10
Other (specify):		
Total Other Water Revenues (474)	9,160	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	75	173	1
Operation Labor and Expenses (601)	56	0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	538	1,024	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	357	0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	101	0	12
Total Source of Supply Expenses	1,127	1,197	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	7,604	8,223	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	17,142	16,960	16
Pumping Labor and Expenses (624)	3,120	2,315	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	228	680	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		117	21
Maintenance of Structures and Improvements (631)	119	161	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	4,016	1,930	24
Total Pumping Expenses	32,229	30,386	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	1,081	269	25
Chemicals (641)	18,796	20,326	26
Operation Labor and Expenses (642)	40	96	27
Miscellaneous Expenses (643)	508	426	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	90	0	31
Maintenance of Water Treatment Equipment (652)	141	0	32
Total Water Treatment Expenses	20,656	21,117	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	6,169	4,852	33
Storage Facilities Expenses (661)	8,100	7,290	34
Transmission and Distribution Lines Expenses (662)	8,896	5,908	35
Meter Expenses (663)	1,311	2,015	36
Customer Installations Expenses (664)	2,060	1,072	37
Miscellaneous Expenses (665)	6,965	11,731	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	1,387	1,691	40
Maintenance of Structures and Improvements (671)	112	2,844	41
Maintenance of Distribution Reservoirs and Standpipes (672)		0	42
Maintenance of Transmission and Distribution Mains (673)	10,210	12,191	43
Maintenance of Services (675)	7,259	8,990	44
Maintenance of Meters (676)	5,039	5,476	45
Maintenance of Hydrants (677)	10,031	7,301	46
Maintenance of Miscellaneous Plant (678)	3,959	2,684	47
Total Transmission and Distribution Expenses	71,498	74,045	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	3,089	3,167	49
Customer Records and Collection Expenses (903)	10,681	9,994	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	13,770	13,161	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,807	16,335	55
Office Supplies and Expenses (921)	1,578	1,501	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	14,925	11,878	58
Property Insurance (924)		0	59
Injuries and Damages (925)	13,372	6,603	60
Employee Pensions and Benefits (926)	50,297	44,483	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	16,975	10,276	64
Rents (931)	4,500	750	65
Maintenance of General Plant (932)	5,413	283	66
Total Administrative and General Expenses	124,867	92,109	
Total Operation and Maintenance Expenses	264,147	232,015	

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		1,346	691	2
Net property tax equivalent		53,663	54,318	
Social Security		8,261	5,477	3
PSC Remainder Assessment		417	446	4
Other (specify): NONE			0	5
Total tax expense		62,341	60,241	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184712				3
County tax rate	mills		1.662322				4
Local tax rate	mills		6.803926				5
School tax rate	mills		1.138513				6
Voc. school tax rate	mills		4.641186				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		14.430659				10
Less: state credit	mills		0.563409				11
Net tax rate	mills		13.867250				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.803926				14
Combined School Tax Rate	mills		5.779699				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.583625				17
Total Tax Rate	mills		14.430659				18
Ratio of Local and School Tax to Total	dec.		0.872006				19
Total tax net of state credit	mills		13.867250				20
Net Local and School Tax Rate	mills		12.092329				21
Utility Plant, Jan. 1	\$	3,267,798	3,267,798				22
Materials & Supplies	\$	32,520	32,520				23
Subtotal	\$	3,300,318	3,300,318				24
Less: Plant Outside Limits	\$	76,751	76,751				25
Taxable Assets	\$	3,223,567	3,223,567				26
Assessment Ratio	dec.		0.915800				27
Assessed Value	\$	2,952,143	2,952,143				28
Net Local & School Rate	mills		12.092329				29
Tax Equiv. Computed for Current Year	\$	35,698	35,698				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	55,009					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,014				1,014	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	56,859				56,859	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	57,873	0	0	0	57,873	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	35,527				35,527	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	34,761				34,761	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	13,230				13,230	16
Total Pumping Plant	83,518	0	0	0	83,518	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	12,933				12,933	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,933	0	0	0	12,933	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	700				700	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	626,049				626,049	24
Transmission and Distribution Mains (343)	542,580	436,962			979,542	25
Services (345)	102,186	119,298	97		221,387	26
Meters (346)	122,012	19,965	1,759	467	140,685	27 *
Hydrants (348)	60,176	50,136	542		109,770	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	4,380				4,380	29
Total Transmission and Distribution Plant	1,458,083	626,361	2,398	467	2,082,513	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	4,693				4,693	31
Office Furniture and Equipment (391)	7,559	1,246			8,805	32
Computer Equipment (391.1)	20,984				20,984	33
Transportation Equipment (392)	134,076				134,076	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	93,473	515			93,988	36
Laboratory Equipment (395)	2,278				2,278	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	10,932				10,932	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	7,089				7,089	41
Total General Plant	281,084	1,761	0	0	282,845	
Total utility plant in service directly assignable	1,893,491	628,122	2,398	467	2,519,682	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,893,491	628,122	2,398	467	2,519,682	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments to Meters (346) are to add in the value of meters in stock that were omitted from prior years schedule. These meters are not depreciated until put into service but the cost of all meters in stock and in service is reflected in account 346 after this adjustment.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,126,170	152,641			1,278,811	25
Services (345)	151,454	40,851	144		192,161	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	97,620	16,912	879		113,653	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,375,244	210,404	1,023	0	1,584,625	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,375,244	210,404	1,023	0	1,584,625	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,375,244	210,404	1,023	0	1,584,625	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0	0.00%	1
Collecting and Impounding Reservoirs (312)	0	0.00%	2
Lake, River and Other Intakes (313)	0	0.00%	3
Wells and Springs (314)	0	3.00%	4
Supply Mains (316)	0	0.00%	5
Other Water Source Plant (317)	0	0.00%	6
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0	2.20%	7
Other Power Production Equipment (323)	0	0.00%	8
Electric Pumping Equipment (325)	0	4.00%	9
Diesel Pumping Equipment (326)	0	0.00%	10
Other Pumping Equipment (328)	0	3.33%	11
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0	0.00%	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	13
Membrane Filtration Equipment (333)			14
Other Water Treatment Equipment (334)		6.67%	15
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0	0.00%	16
Distribution Reservoirs and Standpipes (342)	0	2.00%	17
Transmission and Distribution Mains (343)	0	1.00%	18
Services (345)	0	2.10%	* 19
Meters (346)	0	4.00%	* 20
Hydrants (348)	0	1.33%	* 21
Other Transmission and Distribution Plant (349)	0	5.00%	22
Total Transmission and Distribution Plant	0		0
GENERAL PLANT			
Structures and Improvements (390)	0	0.00%	23
Office Furniture and Equipment (391)	0	6.67%	24
Computer Equipment (391.1)	0	14.29%	25
Transportation Equipment (392)	0	15.00%	26
Stores Equipment (393)	0	0.00%	27
Tools, Shop and Garage Equipment (394)	0	6.67%	28
Laboratory Equipment (395)	0	5.00%	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					0	18
345	97			97	0	* 19
346	1,759			1,759	0	* 20
348	542			542	0	* 21
349					0	22
	2,398	0	0	2,398	0	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	15.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	6.67%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
 Common Utility Plant Allocated to Water Department	 610,668	 0.00%	 67,408	 34
Total accum. prov. for depreciation	610,668		67,408	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	<u>2,398</u>	0	0	2,398	0	
				(2,398)	675,678	34
	<u>2,398</u>	0	0	0	<u>675,678</u>	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Common Utility Plant Allocated to Water Department - 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 Light and Water does not have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to water department".

If Adjustments for any account are nonzero, please explain.

Adjustments are to offset the retirement amounts and reclass them to the composite line on schedule W-10

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0	0.00%	1
Collecting and Impounding Reservoirs (312)	0	0.00%	2
Lake, River and Other Intakes (313)	0	0.00%	3
Wells and Springs (314)	0	3.00%	4
Supply Mains (316)	0	0.00%	5
Other Water Source Plant (317)	0	0.00%	6
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0	2.22%	7
Other Power Production Equipment (323)	0	0.00%	8
Electric Pumping Equipment (325)	0	4.00%	9
Diesel Pumping Equipment (326)	0	0.00%	10
Other Pumping Equipment (328)	0	3.33%	11
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0	0.00%	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	13
Membrane Filtration Equipment (333)			14
Other Water Treatment Equipment (334)			15
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0	0.00%	16
Distribution Reservoirs and Standpipes (342)	0	0.00%	17
Transmission and Distribution Mains (343)	0	1.00%	18
Services (345)	0	2.10%	* 19
Meters (346)	0	4.00%	20
Hydrants (348)	0	1.33%	* 21
Other Transmission and Distribution Plant (349)	0	0.00%	22
Total Transmission and Distribution Plant	0		0
GENERAL PLANT			
Structures and Improvements (390)	0	0.00%	23
Office Furniture and Equipment (391)	0	0.00%	24
Computer Equipment (391.1)	0	0.00%	25
Transportation Equipment (392)	0	0.00%	26
Stores Equipment (393)	0	0.00%	27
Tools, Shop and Garage Equipment (394)	0	0.00%	28
Laboratory Equipment (395)	0	0.00%	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					0	18
345	144			144	0	* 19
346					0	20
348	879			879	0	* 21
349					0	22
	1,023	0	0	1,023	0	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
 Common Utility Plant Allocated to Water Department	 298,844	 0.00%	 17,038	 * 34
 Total accum. prov. for depreciation	 298,844		 17,038	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	1,023	0	0	1,023	0	
				(1,023)	314,859	* 34
	1,023	0	0	0	314,859	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Common Utility Plant Allocated to Water Department - 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 Light and Water does not have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to water department".

If Adjustments for any account are nonzero, please explain.

Adjustments are to offset the retirement amounts and reclass them to the composite line on schedule W-12

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

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SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,749	7,749	1
February			6,599	6,599	2
March			6,640	6,640	3
April			6,162	6,162	4
May			8,482	8,482	5
June			10,218	10,218	6
July			10,133	10,133	7
August			9,703	9,703	8
September			7,453	7,453	9
October			5,881	5,881	10
November			4,773	4,773	11
December			7,312	7,312	12
Total annual pumpage	0	0	91,105	91,105	

WATER LOSS AND OTHER STATISTICS

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

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	91,105	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	91,105	3
Less: Gallons (000's) sold:	71,052	4
Gallons (000's) entering distribution system but not sold:	20,053	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,267	7
Gallons (000's) used for fire protection:	22	8
Gallons (000's) used to prevent freezing of distribution system:	2,700	9
Gallons (000's) used for other system uses:	175	10
Subtotal Estimated Usage:	6,164	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	275	13
Gallons (000's) lost due to service leaks or breaks:	135	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	13,479	17
Subtotal of Estimated Losses:	13,889	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	15%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,079	22
Date of maximum: 06/25/2008		23
Cause of maximum: FLUSHING HYDRANTS		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	73	25
Date of minimum: 11/16/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	127,140	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,512	35
Outside municipality?	25	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1200 WEST PINE STREET	#1	92	12	288,000	Yes	1
1200 WEST PINE STREET	#2	75	20	504,000	Yes	2
4854 SHERBURN STREET	#3	138	34	1,368,000	Yes	3

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#4
Identification				#4
Location	4854 SHERBURN STREET			
Purpose	S			
Destination	D			
Pump Manufacturer	LAYNE			
Year Installed	1971			
Type	VERTICAL TURBINE			
Actual Capacity (gpm)	1,200			
Pump Motor or Standby Engine Mfr	I. H.			
Year Installed	1971			
Type	NATURAL GAS			
Horsepower	250			
Footnotes				

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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	540.0000	137.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.000	640				640	1
M	D	4.000	860				860	2
M	D	6.000	70,713	180			70,893	3
P	D	6.000	360				360	4
M	D	8.000	31,915	70			31,985	5
P	D	8.000	860				860	6
M	D	10.000	14,009	2,650			16,659	7
P	D	10.000	360				360	8
M	D	12.000	5,900	224			6,124	9
Total Within Municipality			125,617	3,124	0	0	128,741	
M	D	8.000	7,599				7,599	10
Total Outside of Municipality			7,599	0	0	0	7,599	
Total Utility			133,216	3,124	0	0	136,340	

WATER MAINS

Water Mains (Page W-19)

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

Water Main additions during 2008 were financed with USDA loans and grants.

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	9		1		8		1
M	0.750	446				446	32	2
L	1.000	2				2		3
M	1.000	495	25			520	6	4
M	1.250	12				12		5
M	1.500	41	7			48	13	6
M	2.000	19	1			20	1	7
M	3.000	1				1		8
M	4.000	11				11	2	9
M	6.000	18	1			19	11	10
Total Utility		1,054	34	1	0	1,087	65	

WATER SERVICES

Water Services (Page W-20)

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

Water Services added during 2008 were financed with utility and contributed funds

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	830	98	7	(4)	917	93	1
1.000	101	4			105	4	2
1.250	2				2	0	3
1.500	19	6	6	(1)	18	7	4
2.000	12	1		1	14	6	5
3.000	8		1	(1)	6	3	6
4.000	3				3	1	7
Total:	975	109	14	(5)	1,065	114	

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	654	216	0	7	0	40	917	1
1.000	5	85	0	8	0	7	105	2
1.250	0	2	0	0	0	0	2	3
1.500	0	15	0	3	0	0	18	4
2.000	0	12	0	0	0	2	14	5
3.000	0	4	0	2	0	0	6	6
4.000	0	3	0	0	0	0	3	7
Total:	659	337	0	20	0	49	1,065	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments were made to correct and reconcile computer records to physical counts.

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	215	18	2		231	2
Total Fire Hydrants	222	18	2	0	238	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	238
Number of distribution system valves end of year:	431
Number of distribution valves operated during year:	220

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,085,549	3,017,221	1
Total Sales of Electricity	3,085,549	3,017,221	
Other Operating Revenues			
Forfeited Discounts (450)	5,604	5,471	2
Miscellaneous Service Revenues (451)	0	270	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	28,956	1,276	5
Interdepartmental Rents (455)	10,800	10,800	6
Other Electric Revenues (456)	19,117	26,998	7
Total Other Operating Revenues	64,477	44,815	
Total Operating Revenues	3,150,026	3,062,036	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,412,796	2,306,091	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	116,468	131,659	10
Customer Accounts Expenses (901-905)	31,931	28,723	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	210,765	209,044	14
Total Operation and Maintenance Expenses	2,771,960	2,675,517	
Other Expenses			
Depreciation Expense (403)	164,184	152,315	15
Amortization Expense (404-407)		0	16
Taxes (408)	88,348	102,925	17
Total Other Expenses	252,532	255,240	
Total Operating Expenses	3,024,492	2,930,757	
NET OPERATING INCOME	125,534	131,279	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	5,604	2
Other (specify):		
Total Forfeited Discounts (450)	5,604	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
RENT OF POLE SPACE	28,956	6
Total Rent from Electric Property (454)	28,956	
Interdepartmental Rents (455):		
RENTAL OF SPACE	10,800	7
Total Interdepartmental Rents (455)	10,800	
Other Electric Revenues (456):		
STREET LIGHT REPLACEMENT CHARGE	6,197	8
COMMON FACILITIES REVENUE	8,020	9
SALE OF SCRAP METAL	4,856	10
OTHER ELECTRIC REVENUES	44	11
Total Other Electric Revenues (456)	19,117	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,412,796	2,245,760	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		60,331	* 36
Total Other Power Supply Expenses	2,412,796	2,306,091	
Total Power Production Expenses	2,412,796	2,306,091	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	5,470	2,308	50
Load Dispatching (581)		0	51
Station Expenses (582)	12,456	10,328	52
Overhead Line Expenses (583)	7,533	3,193	53
Underground Line Expenses (584)	2,159	956	54
Street Lighting and Signal System Expenses (585)	1,133	437	55
Meter Expenses (586)	248	7,944	56
Customer Installations Expenses (587)	10,139	9,179	57
Miscellaneous Distribution Expenses (588)	5,854	8,527	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	1,173	4,632	60
Maintenance of Structures (591)	76	117	61
Maintenance of Station Equipment (592)	1,192	221	62
Maintenance of Overhead Lines (593)	25,711	25,481	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	10,058	12,904	64
Maintenance of Line Transformers (595)	4,716	1,775	65
Maintenance of Street Lighting and Signal Systems (596)	23,202	34,986	* 66
Maintenance of Meters (597)	1,157	6,041	67
Maintenance of Miscellaneous Distribution Plant (598)	4,191	2,630	68
Total Distribution Expenses	116,468	131,659	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	6,928	5,241	70
Customer Records and Collection Expenses (903)	25,002	23,482	71
Uncollectible Accounts (904)	1	0	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	31,931	28,723	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	32,280	23,341	79
Office Supplies and Expenses (921)	3,420	3,286	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	32,121	26,878	82
Property Insurance (924)		0	83
Injuries and Damages (925)	15,567	13,206	84
Employee Pensions and Benefits (926)	100,062	121,305	* 85
Regulatory Commission Expenses (928)		0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	18,315	19,528	88
Rents (931)	9,000	1,500	89
Maintenance of General Plant (932)		0	90
Total Administrative and General Expenses	210,765	209,044	
Total Operation and Maintenance Expenses	2,771,960	2,675,517	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 557 - The utility changed the way it was allocating costs in 2008 to more accurately report the activities. This account is no longer being used in 2008.

Account 926- Employee pension and benefits - The utility switched health insurance carriers in 2008 and an employee retired during 2008 and was replaced with an existing employee. Costs decreased in 2008 due to these changes.

Account 596 - Maint of Street Lighting-during Wall Street project the utility repaired existing street lighting which caused increased costs in 2008.

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		60,975	63,046	1
Social Security		14,103	23,042	2
Wisconsin Gross Receipts Tax		11,008	6,799	3
PSC Remainder Assessment		2,792	3,098	4
Other (specify):				
DEPARTMENT OF REVENUE LICENSE FEE AND SALES TAX CREDITS		(530)	6,940	5
Total tax expense		88,348	102,925	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184712				3
County tax rate	mills		1.662322				4
Local tax rate	mills		6.803926				5
School tax rate	mills		1.138513				6
Voc. school tax rate	mills		4.641186				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		14.430659				10
Less: state credit	mills		0.563409				11
Net tax rate	mills		13.867250				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.803926				14
Combined School Tax Rate	mills		5.779699				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.583625				17
Total Tax Rate	mills		14.430659				18
Ratio of Local and School Tax to Total	dec.		0.872006				19
Total tax net of state credit	mills		13.867250				20
Net Local and School Tax Rate	mills		12.092329				21
Utility Plant, Jan. 1	\$	5,286,386	5,286,386				22
Materials & Supplies	\$	325,496	325,496				23
Subtotal	\$	5,611,882	5,611,882				24
Less: Plant Outside Limits	\$	105,849	105,849				25
Taxable Assets	\$	5,506,033	5,506,033				26
Assessment Ratio	dec.		0.915800				27
Assessed Value	\$	5,042,425	5,042,425				28
Net Local & School Rate	mills		12.092329				29
Tax Equiv. Computed for Current Year	\$	60,975	60,975				30
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	60,975					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	1,252				1,252	25
Structures and Improvements (352)	80,514				80,514	26
Station Equipment (353)	93,887				93,887	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	33,317				33,317	29
Overhead Conductors and Devices (356)	13,946				13,946	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	222,916	0	0	0	222,916	
DISTRIBUTION PLANT						
Land and Land Rights (360)	1,368				1,368	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	143,401	437,859			581,260	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	293,481				293,481	38
Overhead Conductors and Devices (365)	280,522	3,582			284,104	39
Underground Conduit (366)	23,046				23,046	40
Underground Conductors and Devices (367)	648,335	36,550			684,885	41
Line Transformers (368)	621,668	6,328			627,996	42
Services (369)	170,588	5,546			176,134	43
Meters (370)	133,360	4,221	4,160		133,421	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	61,138	316			61,454	47
Total Distribution Plant	2,376,907	494,402	4,160	0	2,867,149	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	240,006	86,015			326,021	49
Office Furniture and Equipment (391)	39,847	2,492			42,339	50
Computer Equipment (391.1)	33,597				33,597	51
Transportation Equipment (392)	258,573	21,649			280,222	52
Stores Equipment (393)	2,626				2,626	53
Tools, Shop and Garage Equipment (394)	48,541	485			49,026	54
Laboratory Equipment (395)	8,519				8,519	55
Power Operated Equipment (396)	52,888				52,888	56
Communication Equipment (397)	36,108				36,108	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	7,894				7,894	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	728,599	110,641	0	0	839,240	
Total utility plant in service directly assignable	3,328,422	605,043	4,160	0	3,929,305	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	3,328,422	605,043	4,160	0	3,929,305	

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

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

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

Additions to Station Equipment (362) were for costs associated with the construction of the new substation. Construction began in prior years and the costs were reported in construction in progress. The assets were put into service in 2008 once the project was completed and funding received.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	26,244	656,788			683,032	36 *
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	113,624				113,624	38
Overhead Conductors and Devices (365)	102,798				102,798	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	422,885				422,885	41
Line Transformers (368)	27,035				27,035	42
Services (369)	102,553	14,171			116,724	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	45,351				45,351	47
Total Distribution Plant	840,490	670,959	0	0	1,511,449	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	840,490	670,959	0	0	1,511,449	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	840,490	670,959	0	0	1,511,449	

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

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

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

Additions to Station Equipment (362) were for costs associated with the construction of the new substation. Construction began in prior years and the costs were reported in construction in progress. The assets were put into service in 2008 once the project was completed and funding received.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	2.50%	19
Station Equipment (353)	0	3.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	4.00%	22
Overhead Conductors and Devices (356)	0	3.33%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	3.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	0	4.00%		30
Overhead Conductors and Devices (365)	0	3.33%		31
Underground Conduit (366)	0	2.50%		32
Underground Conductors and Devices (367)	0	3.33%		33
Line Transformers (368)	0	3.00%		34
Services (369)	0	3.00%	*	35
Meters (370)	0	3.33%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	3.00%		39
Total Distribution Plant	0		0	
GENERAL PLANT				
Structures and Improvements (390)	0	2.50%		40
Office Furniture and Equipment (391)	0	6.67%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
Common Utility Plant Allocated to Electric Department	2,019,608	0.00%	164,184	51
Total accum. prov. for depreciation	2,019,608		164,184	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,019,608		164,184	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					0	30
365					0	31
366					0	32
367					0	33
368					0	34
369					0	35 *
370	4,160			4,160	0	36
371					0	37
372					0	38
373					0	39
	<u>4,160</u>	0	0	4,160	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
397.1					0	49
398					0	50
	<u>0</u>	0	0	0	0	
	4,160	0	0	4,160	0	
				(4,160)	2,179,632	51
	<u>4,160</u>	0	0	0	2,179,632	
399					0	52
	<u>0</u>	0	0	0	0	
	4,160	0	0	0	2,179,632	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Common Utility Plant Allocated to Electric Department - 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 Light and Water does not have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to electric department".

If Adjustments for any account are nonzero, please explain.

Adjustments are to offset the retirement amounts and reclass them to the composite line on schedule E-09

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	3.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	0	4.00%		30
Overhead Conductors and Devices (365)	0	3.33%		31
Underground Conduit (366)	0	2.50%		32
Underground Conductors and Devices (367)	0	3.33%		33
Line Transformers (368)	0	3.00%		34
Services (369)	0	3.00%		35
Meters (370)	0	3.33%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	3.00%		39
Total Distribution Plant	0		0	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
Common Utility Plant Allocated to Electric Department	328,158	0.00%	38,150	51
Total accum. prov. for depreciation	328,158		38,150	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	328,158		38,150	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					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
397.1					0	49
398					0	50
	0	0	0	0	0	
	0	0	0	0	0	
					366,308	51
	0	0	0	0	366,308	
399					0	52
	0	0	0	0	0	
	0	0	0	0	366,308	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Common Utility Plant Allocated to Electric Department - 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 Light and Water does not have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to electric department".

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

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TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	32				32	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	3				3	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	3		1		4	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	5				5	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,118	Monday	01/21/2008	11:00	3,366	1
February	02	5,825	Tuesday	02/12/2008	10:00	3,099	2
March	03	5,657	Monday	03/10/2008	11:00	3,052	3
April	04	5,276	Tuesday	04/29/2008	11:00	2,815	4
May	05	5,426	Thursday	05/29/2008	02:00	2,853	5
June	06	6,649	Wednesday	06/25/2008	04:00	3,046	6
July	07	7,125	Monday	07/07/2008	02:00	3,431	7
August	08	6,747	Monday	08/04/2008	03:00	3,319	8
September	09	7,399	Tuesday	09/02/2008	12:00	2,947	9
October	10	5,740	Monday	10/13/2008	11:00	2,910	10
November	11	5,365	Monday	11/24/2008	11:00	2,886	11
December	12	5,910	Monday	12/15/2008	11:00	3,319	12
Total		73,237				37,043	

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	1

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	37,043	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	37,043	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,618	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	34,618	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,425	27
Total Energy Losses	2,425	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.5464%	29
Total Disposition of Energy	37,043	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	903	5,398	1
Total Sales for Residential Sales		903	5,398	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	32	6,967	2
LARGE POWER TIME OF DAY SERVICE	CP-2	8	12,077	3
GENERAL SERVICE	GS-1	502	9,756	4
Total Sales for Commercial & Industrial		542	28,800	
Public Street & Highway Lighting				
STREET LIGHT SERVICE	MS-1	14	420	5
Total Sales for Public Street & Highway Lighting		14	420	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,459	34,618	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		477,164	90,050	567,214	1
0	0	477,164	90,050	567,214	
21,912	29,371	464,518	121,617	586,135	2
27,864	35,531	698,196	214,205	912,401	3
1,032	1,032	787,595	171,762	959,357	4
50,808	65,934	1,950,309	507,584	2,457,893	
		53,374	7,068	60,442	5
0	0	53,374	7,068	60,442	
				0	6
0	0	0	0	0	
50,808	65,934	2,480,847	604,702	3,085,549	

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	73,237				6
Average load factor	69.2834%				7
Total Cost of Purchased Power	2,412,796				8
Average cost per kWh	0.0651				9
On-Peak Hours (if applicable)	17989				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,626	1,740			12
February	1,514	1,585			13
March	1,402	1,650			14
April	1,416	1,399			15
May	1,354	1,500			16
June	1,516	1,529			17
July	1,742	1,689			18
August	1,601	1,717			19
September	1,461	1,486			20
October	1,491	1,419			21
November	1,271	1,614			22
December	1,595	1,724			23
Total kWh (000)	17,989	19,052			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1st Street	7TH STREET	Adams St.	City Subst	High School	1
Voltage--High Side	24,900	24,900	24,900	115,138	24,900	2
Voltage--Low Side	4,160	4,160	4,160	24,900	4,160	3
Num. Main Transformers in Operation	1	1	3	1	1	4
Total Capacity of Transformers in kVA	2,000	2,000	5,000	20,000	2,000	5
Number of Spare Transformers on Hand	1	0	1	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West Pine					16
Voltage--High Side	14,400					17
Voltage--Low Side	4,160					18
Num. of Main Transformers in Operation	3					19
Total Capacity of Transformers in kVA	3,750					20
Number of Spare Transformers on Hand	1					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,538	655	37,448	1
Acquired during year	124	11	600	2
Total	1,662	666	38,048	3
Retired during year	48			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,614	666	38,048	6
Number end of year accounted for as follows:				7
In customers' use	1,449	578	27,154	8
In utility's use	34			9
Locked meters on customers' premises				10
In stock	131	88	10,894	12
Total end of year	1,614	666	38,048	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	159	76,320	1
Sodium Vapor	250	69	74,520	2
Total		228	150,840	
Ornamental				
Sodium Vapor	150	160	127,690	3
Sodium Vapor	250	46	81,560	4
Total		206	209,250	
Other				
NONE				5
Total		0	0	