



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: EAGLE RIVER LIGHT AND WATER COMMISSION

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

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For the Year Ended: DECEMBER 31, 2009

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

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

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

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** 525 EAST MAPLE STREET  
P.O. BOX 1269  
EAGLE RIVER, WI 54521

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** 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

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

**Name:** RANDALL H BEARD

**Title:** PARTNER

**Office Address:** WIPFLI LLP

43A WEST DAVENPORT STREET  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040

**Fax Number:** (715) 369 - 5407

**Email Address:** rbeard@wipfli.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:** ( ) - EXT

**Fax Number:** ( ) -

**Email Address:**

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

**Name:** JEFFREY HYSLOP

**Title:** MAYOR

**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:** mayor@ci.eagle-river.wi.us

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**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 H BEARD

**Title:** PARTNER

**Office Address:** WIPFLI LLP  
43A WEST DAVENPORT STREET  
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:** 6/12/2009

**Period covered by most recent audit:** YEAR ENDED 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:**

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## IDENTIFICATION AND OWNERSHIP

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### 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, 2009 and 2008, 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, 2010  
Rhineland, Wisconsin

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,649,201	3,577,329	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,149,890	3,036,107	2
Depreciation Expense (403)	247,255	228,988	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,970	150,689	5
<b>Total Operating Expenses</b>	<b>3,555,115</b>	<b>3,415,784</b>	
<b>Net Operating Income</b>	<b>94,086</b>	<b>161,545</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>94,086</b>	<b>161,545</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,568	15,094	10
Miscellaneous Nonoperating Income (421)	11,350	233,411	11
<b>Total Other Income</b>	<b>16,918</b>	<b>248,505</b>	
<b>Total Income</b>	<b>111,004</b>	<b>410,050</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(26,300)	(26,300)	12
Other Income Deductions (426)	66,510	55,188	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,210</b>	<b>28,888</b>	
<b>Income Before Interest Charges</b>	<b>70,794</b>	<b>381,162</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	76,922	63,449	14
Amortization of Debt Discount and Expense (428)	3,113	3,113	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
<b>Total Interest Charges</b>	<b>80,035</b>	<b>66,562</b>	
<b>Net Income</b>	<b>(9,241)</b>	<b>314,600</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,408,035	4,126,399	20
Balance Transferred from Income (433)	(9,241)	314,600	21
Miscellaneous Credits to Surplus (434)	0	943	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)	37,592	33,907	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,361,202</b>	<b>4,408,035</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,649,201	0	3,649,201	1
<b>Total (Acct. 400):</b>	<b>3,649,201</b>	<b>0</b>	<b>3,649,201</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,149,890	0	3,149,890	2
<b>Total (Acct. 401-402):</b>	<b>3,149,890</b>	<b>0</b>	<b>3,149,890</b>	
<b>Depreciation Expense (403):</b>				
Derived	247,255	0	247,255	3
<b>Total (Acct. 403):</b>	<b>247,255</b>	<b>0</b>	<b>247,255</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	157,970	0	157,970	5
<b>Total (Acct. 408):</b>	<b>157,970</b>	<b>0</b>	<b>157,970</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>94,086</b>	<b>0</b>	<b>94,086</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ELECTRIC INVESTMENT INCOME	4,162	0	4,162	11
WATER INVESTMENT INCOME	1,406		1,406	12
<b>Total (Acct. 419):</b>	<b>5,568</b>	<b>0</b>	<b>5,568</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		450	450	13
Contributed Plant - Electric		10,900	10,900	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>11,350</b>	<b>11,350</b>	
<b>TOTAL OTHER INCOME:</b>	<b>5,568</b>	<b>11,350</b>	<b>16,918</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(26,300)	0	(26,300)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(26,300)</b>	<b>0</b>	<b>(26,300)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	18,325	18,325	18
Depreciation Expense on Contributed Plant - Electric	0	48,185	48,185	19
NONE			0	20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>66,510</b>	<b>66,510</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(26,300)</b>	<b>66,510</b>	<b>40,210</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	76,922	0	76,922	21
<b>Total (Acct. 427):</b>	<b>76,922</b>	<b>0</b>	<b>76,922</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT ELECTRIC	2,864	0	2,864	22
AMORTIZATION OF DEBT DISCOUNT WATER	249		249	23
<b>Total (Acct. 428):</b>	<b>3,113</b>	<b>0</b>	<b>3,113</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>80,035</b>	<b>0</b>	<b>80,035</b>	
<b>NET INCOME:</b>	<b>45,919</b>	<b>(55,160)</b>	<b>(9,241)</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,045,466	2,362,569	<b>4,408,035</b>	<b>28</b>
<b>Total (Acct. 216):</b>	<b>2,045,466</b>	<b>2,362,569</b>	<b>4,408,035</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	45,919	(55,160)	<b>(9,241)</b>	<b>29</b>
<b>Total (Acct. 433):</b>	<b>45,919</b>	<b>(55,160)</b>	<b>(9,241)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>30</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>31</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>32</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
TRANSFERS TO MUNICIPALITY	37,592		<b>37,592</b>	<b>33</b>
<b>Total (Acct. 439)--Debit:</b>	<b>37,592</b>	<b>0</b>	<b>37,592</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,053,793</b>	<b>2,307,409</b>	<b>4,361,202</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	433,708	3,215,493	0	0	3,649,201	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	2,849	8,310			11,159	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>430,859</b>	<b>3,196,383</b>	<b>0</b>	<b>0</b>	<b>3,627,242</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	98,435	0	98,435	1
Electric operating expenses	175,758	0	175,758	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	20,477	0	20,477	8
Electric utility plant accounts	27,080	0	27,080	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
<b>Total Payroll</b>	<b>321,750</b>	<b>0</b>	<b>321,750</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	9,669,753	9,549,930	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,844,584	3,536,477	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>5,825,169</b>	<b>6,013,453</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	4,405	5,717	8
Sinking Funds (125)	234,867	209,593	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>239,272</b>	<b>215,310</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	734,002	814,342	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	416,249	379,367	17
Other Accounts Receivable (143)	38,908	37,456	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	12,798	12,997	20
Plant Materials and Operating Supplies (154)	351,188	351,027	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	295	8,551	25
Interest and Dividends Receivable (171)		588	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>1,553,440</b>	<b>1,604,328</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,010	31,123	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>28,010</b>	<b>31,123</b>	
<b>Total Assets and Other Debits</b>	<b>7,645,891</b>	<b>7,864,214</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	702,071	691,259	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	4,361,202	4,408,035	37
<b>Total Proprietary Capital</b>	<b>5,063,273</b>	<b>5,099,294</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,674,520	1,773,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	138,711	199,326	40
<b>Total Long-Term Debt</b>	<b>1,813,231</b>	<b>1,972,326</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	246,543	222,464	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	21,662	59,513	45
Interest Accrued (237)	15,621	14,599	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	93,547	88,694	48
<b>Total Current and Accrued Liabilities</b>	<b>377,373</b>	<b>385,270</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	392,014	407,324	51
<b>Total Deferred Credits</b>	<b>392,014</b>	<b>407,324</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,645,891</b>	<b>7,864,214</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,104,307	0	0	5,445,623	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,545,773	0	0	4,031,149	2
Utility Plant in Service - Contributed Plant (101.2)	1,583,349	0	0	1,509,482	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)					8
<b>Total Utility Plant</b>	<b>4,129,122</b>	<b>0</b>	<b>0</b>	<b>5,540,631</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	744,279	0	0	2,355,871	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	331,908	0	0	412,526	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,076,187</b>	<b>0</b>	<b>0</b>	<b>2,768,397</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,052,935</b>	<b>0</b>	<b>0</b>	<b>2,772,234</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	675,678	2,179,632			<b>2,855,310</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	69,289	177,966			<b>247,255</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,788				<b>2,788</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>72,077</b>	<b>177,966</b>	<b>0</b>	<b>0</b>	<b>250,043</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,476	1,727			<b>5,203</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,476</b>	<b>1,727</b>	<b>0</b>	<b>0</b>	<b>5,203</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>744,279</b>	<b>2,355,871</b>	<b>0</b>	<b>0</b>	<b>3,100,150</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	314,859	366,308			<b>681,167</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	18,325	48,185			<b>66,510</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>18,325</b>	<b>48,185</b>	<b>0</b>	<b>0</b>	<b>66,510</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	1,276	1,967			<b>3,243</b>	18
Cost of removal	0	0			<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>1,276</b>	<b>1,967</b>	<b>0</b>	<b>0</b>	<b>3,243</b>	25
<b>Balance end of year (111.2)</b>	<b>331,908</b>	<b>412,526</b>	<b>0</b>	<b>0</b>	<b>744,434</b>	26
<b>Footnotes</b>						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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year	11,159	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>11,159</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	11,159	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>11,159</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			307,691		307,691	312,721	3
<b>Total Electric Utility</b>					<b>307,691</b>	<b>312,721</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	307,691	312,721	1
Water utility (154)	43,497	38,306	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>351,188</b>	<b>351,027</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2004 REVENUE BONDS (ELECTRIC)	2,864	428	25,769	1
2004 REVENUE BONDS (WATER)	249	428	2,241	2
<b>Total</b>			<b>28,010</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	691,259	1
<b>Changes during year (explain):</b>		
MUNICIPALITY CONTRIBUTION TO DEBT PAYMENTS	10,812	2
<b>Balance end of year</b>	<b><u>702,071</u></b>	

### 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%	88,000	1
2004 REVENUE BONDS (ELECTRIC)	10/15/2004	05/01/2019	3.77%	1,012,000	2
2008 REVENUE BONDS (WATER)	09/01/2008	09/01/2048	4.38%	439,174	3
2008 REVENUE BONDS (WATER)	12/01/2008	12/01/2048	4.25%	135,346	4
<b>Total Bonds (Account 221):</b>				<b>1,674,520</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2006 PROMISSORY NOTE WATER	05/01/2006	05/01/2011	3.95%	63,245	2
RIVER VALLEY BANK ELECTRIC	05/28/2008	05/28/2013	3.99%	75,466	3
<b>Total for Account 224</b>				<b>138,711</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	59,513	1
<b>Accruals:</b>		
Charged water department expense	63,702	2
Charged electric department expense	94,268	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>157,970</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	22,742	7
PSC Remainder Assessment	3,111	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT	157,197	9
PROPERTY TAX EQUIVALENT ON METERS	1,615	10
WISCONSIN GROSS RECEIPTS TAX	11,156	11
<b>Total payments and other debits</b>	<b>195,821</b>	
<b>Balance end of year</b>	<b>21,662</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2004 REVENUE BONDS (WATER)	555	3,541	3,583	513	1
2004 REVENUE BONDS (ELECTRIC)	6,386	42,373	42,846	5,913	2
2008 REVENUE BONDS (WATER)	6,489	17,805	17,924	6,370	3
2008 REVENUE BONDS (WATER)	488	5,981	4,562	1,907	4
<b>Subtotal</b>	<b>13,918</b>	<b>69,700</b>	<b>68,915</b>	<b>14,703</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2006 PROMISSORY NOTE	681	3,530	3,795	416	6
2008 PROMISSORY NOTE	0	3,692	3,190	502	7
<b>Subtotal</b>	<b>681</b>	<b>7,222</b>	<b>6,985</b>	<b>918</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,599</b>	<b>76,922</b>	<b>75,900</b>	<b>15,621</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	4,405	2
<b>Total (Acct. 124):</b>	<b>4,405</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION ACCOUNT - WATER	3,216	3
REDEMPTION ACCOUNT - ELECTRIC	36,979	4
RESERVE ACCOUNT - ELECTRIC	149,204	5
REPLACEMENT ACCOUNT - WATER	15,000	6
REDEMPTION ACCOUNT - WATER	7,513	7
EQUIPMENT ACCOUNT - ELECTRIC	7,731	8
EQUIPMENT ACCOUNT - WATER	2,250	9
RESERVE ACCOUNT - WATER	12,974	10
<b>Total (Acct. 125):</b>	<b>234,867</b>	
<b>Depreciation Fund (126):</b>		
NONE		11
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		12
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	49,066	15
Electric	367,183	16
Sewer (Regulated)		17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 142):</b>	<b>416,249</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
<b>Other (specify):</b>		
POLE RENTAL ELECTRIC	38,908	* 21
<b>Total (Acct. 143):</b>	<b>38,908</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DELINQUENT BILLS ELECTRIC	7,983	22
DELINQUENT BILLS WATER	4,815	23
<b>Total (Acct. 145):</b>	<b>12,798</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	295	24
<b>Total (Acct. 165):</b>	<b>295</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		29
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		30
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	368,189	31
PUBLIC BENEFITS	23,825	32
<b>Total (Acct. 253):</b>	<b>392,014</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

143: Electric Pole Rental

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,532,727	3,980,227	0	0	6,512,954	1
Materials and Supplies	40,901	310,206	0	0	351,107	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	709,978	2,267,751	0	0	2,977,729	4
Customer Advances for Construction					0	5
Regulatory Liability	206,098	175,241	0	0	381,339	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,657,552</b>	<b>1,847,441</b>	<b>0</b>	<b>0</b>	<b>3,504,993</b>	
Net Operating Income	2,099	91,987	0	0	94,086	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.13%</b>	<b>4.98%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.68%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	213,205	181,284	0	0	<b>394,489</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	14,214	12,086	0	0	<b>26,300</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>198,991</b>	<b>169,198</b>	<b>0</b>	<b>0</b>	<b>368,189</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

No significant changes to total revenues are expected. Rate changes were requested to decrease monthly power cost adjustment.

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

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

The Commission applied for, and was approved, for an electric rate increase on 7.31.2009, PSC Docket #1710-ER-105.

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**7. Any additional matters.**

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	407,249	403,763	1
<b>Total Sales of Water</b>	<b>407,249</b>	<b>403,763</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,652	1,716	2
Rents from Water Property (472 )	13,451	12,664	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	11,356	9,160	5
<b>Total Other Operating Revenues</b>	<b>26,459</b>	<b>23,540</b>	
<b>Total Operating Revenues</b>	<b>433,708</b>	<b>427,303</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	1,024	1,127	6
Pumping Expenses (620-633)	28,303	32,229	7
Water Treatment Expenses (640-652)	18,684	20,656	8
Transmission and Distribution Expenses (660-678)	86,654	71,498	9
Customer Accounts Expenses (901-906)	17,218	13,770	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	146,735	124,867	12
<b>Total Operation and Maintenance Expenses</b>	<b>298,618</b>	<b>264,147</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	69,289	64,804	13
Amortization Expense (404-407)		0	14
Taxes (408 )	63,702	62,341	15
<b>Total Other Operating Expenses</b>	<b>132,991</b>	<b>127,145</b>	
<b>Total Operating Expenses</b>	<b>431,609</b>	<b>391,292</b>	
<b>NET OPERATING INCOME</b>	<b>2,099</b>	<b>36,011</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	670	22,684	105,910	5
Commercial (461.2 )	325	43,999	139,023	6
Industrial (461.3 )				7
Public Authority (461.4 )	22	5,547	16,072	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,017</b>	<b>72,230</b>	<b>261,005</b>	
Private Fire Protection Service (462 )	17		7,501	9
Public Fire Protection Service (463 )	1		138,743	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,035</b>	<b>72,230</b>	<b>407,249</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	138,743	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>138,743</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	1,652	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,652</b>	
<b>Rents from Water Property (472):</b>		
RENT FOR TOWER SPACE	13,451	7
<b>Total Rents from Water Property (472)</b>	<b>13,451</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	3,791	9
Return on net investment in meters charged to sewer department	7,565	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>11,356</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	566	75	1
Operation Labor and Expenses (601)		56	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	372	538	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)	86	357	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		101	12
<b>Total Source of Supply Expenses</b>	<b>1,024</b>	<b>1,127</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	7,484	7,604	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	17,414	17,142	16
Pumping Labor and Expenses (624)	2,463	3,120	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	203	228	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	60	119	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	679	4,016	24
<b>Total Pumping Expenses</b>	<b>28,303</b>	<b>32,229</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	302	1,081	25
Chemicals (641)	17,855	18,796	26
Operation Labor and Expenses (642)	61	40	27
Miscellaneous Expenses (643)	420	508	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	46	90	31
Maintenance of Water Treatment Equipment (652)		141	32
<b>Total Water Treatment Expenses</b>	<b>18,684</b>	<b>20,656</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	7,469	6,169	33
Storage Facilities Expenses (661)	7,608	8,100	34
Transmission and Distribution Lines Expenses (662)	18,796	8,896	35
Meter Expenses (663)	13,149	1,311	* 36
Customer Installations Expenses (664)	1,088	2,060	37
Miscellaneous Expenses (665)	14,291	6,965	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	308	1,387	40
Maintenance of Structures and Improvements (671)	69	112	41
Maintenance of Distribution Reservoirs and Standpipes (672)	197	0	42
Maintenance of Transmission and Distribution Mains (673)	4,115	10,210	43
Maintenance of Services (675)	10,257	7,259	44
Maintenance of Meters (676)	3,838	5,039	45
Maintenance of Hydrants (677)	1,363	10,031	46
Maintenance of Miscellaneous Plant (678)	4,106	3,959	47
<b>Total Transmission and Distribution Expenses</b>	<b>86,654</b>	<b>71,498</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	2,517	3,089	49
Customer Records and Collection Expenses (903)	11,852	10,681	50
Uncollectible Accounts (904)	2,849	0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>17,218</b>	<b>13,770</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	24,873	17,807	55
Office Supplies and Expenses (921)	2,131	1,578	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	18,743	14,925	58
Property Insurance (924)		0	59
Injuries and Damages (925)	6,486	13,372	60
Employee Pensions and Benefits (926)	72,355	50,297	* 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	15,847	16,975	<b>64</b>
Rents (931)	6,300	4,500	<b>65</b>
Maintenance of General Plant (932)		5,413	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>146,735</b>	<b>124,867</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>298,618</b>	<b>264,147</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

663: A significant number of water meters were tested. In 2008 114 meters were tested and in 2009 313 were tested. Direct labor related to meter testing was recorded in this account.

926: Fringes in the water department increased due to the increase in payroll expense from more time spent by employees in water operations. Increases in health insurance costs were due to an additional employee and two employees switching from single to family coverage.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		55,009	55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,615	1,346	2
<b>Net property tax equivalent</b>		<b>53,394</b>	<b>53,663</b>	
Social Security		9,935	8,261	3
PSC Remainder Assessment		373	417	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>63,702</b>	<b>62,341</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.187282				3
County tax rate	mills		1.798126				4
Local tax rate	mills		7.247523				5
School tax rate	mills		5.514592				6
Voc. school tax rate	mills		1.165328				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>15.912851</b>				<b>10</b>
Less: state credit	mills		1.200535				11
<b>Net tax rate</b>	mills		<b>14.712316</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.247523</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>6.679920</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.927443</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>15.912851</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.875232</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>14.712316</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.876696</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,104,307</b>	4,104,307				22
Materials & Supplies	\$	<b>38,306</b>	38,306				23
<b>Subtotal</b>	\$	<b>4,142,613</b>	<b>4,142,613</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>76,751</b>	76,751				25
<b>Taxable Assets</b>	\$	<b>4,065,862</b>	<b>4,065,862</b>				<b>26</b>
Assessment Ratio	dec.		0.906285				27
<b>Assessed Value</b>	\$	<b>3,684,830</b>	<b>3,684,830</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.876696</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,448</b>	<b>47,448</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>55,009</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	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
<b>Total Source of Supply Plant</b>	<b>57,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,873</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>83,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,518</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	12,933				12,933	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>12,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,933</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	979,542				979,542	25
Services (345)	221,387	3,477	407		224,457	26
Meters (346)	140,685	4,177	2,114		142,748	27
Hydrants (348)	109,770	8,046	955		116,861	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	4,380				4,380	29
<b>Total Transmission and Distribution Plant</b>	<b>2,082,513</b>	<b>15,700</b>	<b>3,476</b>	<b>0</b>	<b>2,094,737</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	4,693	8,135			12,828	31
Office Furniture and Equipment (391)	8,805	782			9,587	32
Computer Equipment (391.1)	20,984				20,984	33
Transportation Equipment (392)	134,076	4,950			139,026	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	93,988				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
<b>Total General Plant</b>	<b>282,845</b>	<b>13,867</b>	<b>0</b>	<b>0</b>	<b>296,712</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,519,682</b>	<b>29,567</b>	<b>3,476</b>	<b>0</b>	<b>2,545,773</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,519,682</b>	<b>29,567</b>	<b>3,476</b>	<b>0</b>	<b>2,545,773</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,278,811				1,278,811	25
Services (345)	192,161		354		191,807	26
Meters (346)	0				0	27
Hydrants (348)	113,653		922		112,731	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,584,625</b>	<b>0</b>	<b>1,276</b>	<b>0</b>	<b>1,583,349</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,584,625</b>	<b>0</b>	<b>1,276</b>	<b>0</b>	<b>1,583,349</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,584,625</b>	<b>0</b>	<b>1,276</b>	<b>0</b>	<b>1,583,349</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

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

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

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by 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	407			407	0	* 19
346	2,114			2,114	0	* 20
348	955			955	0	* 21
349					0	22
	3,476	0	0	3,476	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>0</b>		<b>0</b>	
 Common Utility Plant Allocated to Water Department	 675,678	 0.00%	 72,077	 * <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>675,678</b>		<b>72,077</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	3,476	0	0	3,476	0	
				(3,476)	744,279	* 34
	3,476	0	0	0	744,279	

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

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**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 of their members to use the class AB chart of accounts. Eagle River Light & Water does not have individual accumulated depreciation expense 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 reclassify them to the composite line on Schedule W-10.

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
<div style="display: flex; justify-content: space-between; width: 100%;"> <span>0</span> <span>0</span> <span>0</span> <span>0</span> <span>0</span> </div>						
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
<div style="display: flex; justify-content: space-between; width: 100%;"> <span>0</span> <span>0</span> <span>0</span> <span>0</span> <span>0</span> </div>						
331					0	12
332					0	13
333					0	14
334					0	15
<div style="display: flex; justify-content: space-between; width: 100%;"> <span>0</span> <span>0</span> <span>0</span> <span>0</span> <span>0</span> </div>						
341					0	16
342					0	17
343					0	18
345	354			354	0	* 19
346					0	20
348	922			922	0	* 21
349					0	22
<div style="display: flex; justify-content: space-between; width: 100%;"> <span>1,276</span> <span>0</span> <span>0</span> <span>1,276</span> <span>0</span> </div>						
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>0</b>		<b>0</b>	
Common Utility Plant Allocated to Water Department	314,859	0.00%	18,325	* <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>314,859</b>		<b>18,325</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	1,276	0	0	1,276	0	
				(1,276)	331,908	* 34
	1,276	0	0	0	331,908	

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

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**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.

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**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			7,091	7,091	1
February			6,086	6,086	2
March			6,627	6,627	3
April			5,151	5,151	4
May			7,228	7,228	5
June			7,980	7,980	6
July			10,039	10,039	7
August			8,714	8,714	8
September			8,412	8,412	9
October			5,492	5,492	10
November			4,475	4,475	11
December			7,101	7,101	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>84,396</b>	<b>84,396</b>	

## 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):	84,396	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>84,396</b>	3
Less: Gallons (000's) sold:	72,230	4
Gallons (000's) entering distribution system but not sold:	<b>12,166</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,219	7
Gallons (000's) used for fire protection:	55	8
Gallons (000's) used to prevent freezing of distribution system:	3,374	9
Gallons (000's) used for other system uses:	186	10
Subtotal Estimated Usage:	<b>6,834</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	10	13
Gallons (000's) lost due to service leaks or breaks:		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:	<b>5,322</b>	17
Subtotal of Estimated Losses:	<b>5,332</b>	18
Percentage of water entering distribution system sold:	<b>86%</b>	19
Percentage of unaccounted for water:	<b>6%</b>	20
If more than 15%, indicate causes:		21
		22
		23
		24

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.)	893	25
Date of maximum: 09/23/2009		26
Cause of maximum: FLUSHING HYDRANTS		27
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	13	28
Date of minimum: 10/24/2009		29
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	117,695	30
If water is purchased:		31
Vendor Name:		32
Point of Delivery:		33
What percentage of purchased water is surface water?		34
Number of main breaks repaired this year:	1	35
Number of service breaks repaired this year:		36
Population served (estimate the number of individuals served):		37
Inside municipality?	1,653	38
Outside municipality?	25	39

## 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)	
815 WEST PINE STREET	#1	92	12	432,000	Yes	<b>1</b>
815 WEST PINE STREET	#2	75	20	504,000	Yes	<b>2</b>
4890 SHERBURN STREET	#3	138	34	1,368,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	#1	#2	#3	1
Location	815 WEST PINE STREET	815 WEST PINE STREET	4890 SHERBURN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	POMONA	LAYNE	5
Year Installed	1935	1941	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	350	950	8
Pump Motor or Standby Engine Mfr	U S VERTICLE	G.E.	G.E.	9
Year Installed	1935	1973	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	50	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#4			15
Location	4890 SHERBURN STREET			16
Purpose	S			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1971			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,200			22
Pump Motor or Standby Engine Mfr	I. H.			23
Year Installed	1971			24
Type	NATURAL GAS			25
Horsepower	250			26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1991			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	170			6
Total capacity in gallons (actual)	300,000			7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
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)	NONE	NONE		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
				16
Footnotes				17

## 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	70,893				70,893	3
P	D	6.000	360				360	4
M	D	8.000	31,985				31,985	5
P	D	8.000	860				860	6
M	D	10.000	16,659				16,659	7
P	D	10.000	360				360	8
M	D	12.000	6,124				6,124	9
<b>Total Within Municipality</b>			<b>128,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,741</b>	
M	D	8.000	7,599				7,599	10
<b>Total Outside of Municipality</b>			<b>7,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,599</b>	
<b>Total Utility</b>			<b>136,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,340</b>	

## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	8		2		6	0	1
M	0.750	446	2			448	32 *	2
L	1.000	2				2	0	3
M	1.000	520	1			521	6 *	4
M	1.250	12				12	0	5
M	1.500	48				48	13	6
M	2.000	20				20	1	7
M	3.000	1				1	0	8
M	4.000	11				11	2	9
M	6.000	19				19	11	10
<b>Total Utility</b>		<b>1,087</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>1,088</b>	<b>65</b>	

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## WATER SERVICES

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**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 2009 were financed with utility and contributed funds.**

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
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	917		12	4	909	286	*	1
1.000	105	4	3	(3)	103	21	*	2
1.250	2				2	0		3
1.500	18				18	0		4
2.000	14				14	0		5
3.000	6				6	3		6
4.000	3	1	1		3	3		7
<b>Total:</b>	<b>1,065</b>	<b>5</b>	<b>16</b>	<b>1</b>	<b>1,055</b>	<b>313</b>		

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.750	665	203	0	9	0	32	909	*	1
1.000	5	86	0	8	0	4	103	*	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
<b>Total:</b>	<b>670</b>	<b>325</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>38</b>	<b>1,055</b>		

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## METERS

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### 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

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

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

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

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

## ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	3,150,034	3,085,549	1
<b>Total Sales of Electricity</b>	<b>3,150,034</b>	<b>3,085,549</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	6,059	5,604	2
Miscellaneous Service Revenues (451 )	0	0	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	29,700	28,956	5
Interdepartmental Rents (455 )	10,800	10,800	6
Other Electric Revenues (456 )	18,900	19,117	7
<b>Total Other Operating Revenues</b>	<b>65,459</b>	<b>64,477</b>	
<b>Total Operating Revenues</b>	<b>3,215,493</b>	<b>3,150,026</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	2,449,714	2,412,796	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	118,695	116,468	10
Customer Accounts Expenses (901-905)	39,914	31,931	11
Customer Service and Information Expenses (906 )	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	242,949	210,765	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,851,272</b>	<b>2,771,960</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	177,966	164,184	15
Amortization Expense (404-407)	0	0	16
Taxes (408 )	94,268	88,348	17
<b>Total Other Expenses</b>	<b>272,234</b>	<b>252,532</b>	
<b>Total Operating Expenses</b>	<b>3,123,506</b>	<b>3,024,492</b>	
<b>NET OPERATING INCOME</b>	<b>91,987</b>	<b>125,534</b>	

## OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
NONE		1
Customer late payment charges	6,059	2
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (450)</b>	<b>6,059</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
SALE OF POLE SPACE	29,700	5
<b>Total Rent from Electric Property (454)</b>	<b>29,700</b>	
<b>Interdepartmental Rents (455):</b>		
RENTAL OF SPACE	10,800	6
<b>Total Interdepartmental Rents (455)</b>	<b>10,800</b>	
<b>Other Electric Revenues (456):</b>		
COMMON FACILITIES REVENUE	6,132	7
MAINTENANCE AND RELOCATION OF ELECTRIC SERVICE	8,283	8
STREET LIGHT REPLACEMENT CHARGE	2,411	9
SALE OF SCRAP METAL	659	10
OTHER ELECTRIC REVENUES	1,415	11
<b>Total Other Electric Revenues (456)</b>	<b>18,900</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	2,449,714	2,412,796	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>2,449,714</b>	<b>2,412,796</b>	
<b>Total Power Production Expenses</b>	<b>2,449,714</b>	<b>2,412,796</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	8,316	5,470	50
Load Dispatching (581)		0	51
Station Expenses (582)	18,326	12,456	52
Overhead Line Expenses (583)	3,655	7,533	53
Underground Line Expenses (584)	4,689	2,159	54
Street Lighting and Signal System Expenses (585)	512	1,133	55
Meter Expenses (586)	1,092	248	56
Customer Installations Expenses (587)	6,732	10,139	57
Miscellaneous Distribution Expenses (588)	20,363	5,854	* 58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	428	1,173	60
Maintenance of Structures (591)	52	76	61
Maintenance of Station Equipment (592)	64	1,192	62
Maintenance of Overhead Lines (593)	28,869	25,711	63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	1,039	10,058	64
Maintenance of Line Transformers (595)	1,498	4,716	65
Maintenance of Street Lighting and Signal Systems (596)	15,455	23,202	66
Maintenance of Meters (597)	3,555	1,157	67
Maintenance of Miscellaneous Distribution Plant (598)	4,050	4,191	68
<b>Total Distribution Expenses</b>	<b>118,695</b>	<b>116,468</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	7,146	6,928	70
Customer Records and Collection Expenses (903)	24,344	25,002	71
Uncollectible Accounts (904)	8,310	1	72
Miscellaneous Customer Accounts Expenses (905)	114	0	73
Customer Service and Information Expenses (906)		0	74
<b>Total Customer Accounts Expenses</b>	<b>39,914</b>	<b>31,931</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	49,400	32,280	* 79
Office Supplies and Expenses (921)	4,529	3,420	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	31,100	32,121	82
Property Insurance (924)		0	83
Injuries and Damages (925)	12,972	15,567	84
Employee Pensions and Benefits (926)	116,772	100,062	85
Regulatory Commission Expenses (928)	2,350	0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	13,226	18,315	* 88
Rents (931)	12,600	9,000	89
Maintenance of General Plant (932)		0	90
<b>Total Administrative and General Expenses</b>	<b>242,949</b>	<b>210,765</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,851,272</b>	<b>2,771,960</b>	

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## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

588: There was a mapping project that cost \$6,402. This expense is not expected to be recurring.

920: In 2008 the City had a part time administrator and utility manager. In 2009 the utility had its own full time manager, resulting in greater expense.

926: In 2008 the City had a part time administrator and utility manager. In 2009 the utility had its own full time manager, resulting in greater expense.

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**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		65,952	60,975	1
Social Security		14,919	14,103	2
Wisconsin Gross Receipts Tax		11,156	11,008	3
PSC Remainder Assessment		2,738	2,792	4
Other (specify):				
DEPARTMENT OF REVENUE LICENSE FEE AND SALES TAX CREDITS		(497)	(530)	5
<b>Total tax expense</b>		<b>94,268</b>	<b>88,348</b>	

## PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.187282				3
County tax rate	mills		1.798126				4
Local tax rate	mills		7.247523				5
School tax rate	mills		5.514592				6
Voc. school tax rate	mills		1.165328				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>15.912851</b>				<b>10</b>
Less: state credit	mills		1.200535				11
<b>Net tax rate</b>	mills		<b>14.712316</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.247523</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>6.679920</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.927443</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>15.912851</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.875232</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>14.712316</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.876696</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,445,623	5,445,623				22
Materials & Supplies	\$	312,721	312,721				23
<b>Subtotal</b>	\$	<b>5,758,344</b>	<b>5,758,344</b>				<b>24</b>
Less: Plant Outside Limits	\$	106,906	106,906				25
<b>Taxable Assets</b>	\$	<b>5,651,438</b>	<b>5,651,438</b>				<b>26</b>
Assessment Ratio	dec.		0.906285				27
<b>Assessed Value</b>	\$	<b>5,121,813</b>	<b>5,121,813</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.876696</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>65,952</b>	<b>65,952</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>65,952</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (350)	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)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	33,317		310		33,007	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
<b>Total Transmission Plant</b>	<b>222,916</b>	<b>0</b>	<b>310</b>	<b>0</b>	<b>222,606</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	1,368				1,368	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	581,260				581,260	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	293,481	8,499			301,980	38
Overhead Conductors and Devices (365)	284,104	31,016			315,120	39
Underground Conduit (366)	23,046				23,046	40
Underground Conductors and Devices (367)	684,885	482	510		684,857	41
Line Transformers (368)	627,996		81		627,915	42
Services (369)	176,134	11,229			187,363	43
Meters (370)	133,421	2,359	826		134,954	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	61,454	73			61,527	47
<b>Total Distribution Plant</b>	<b>2,867,149</b>	<b>53,658</b>	<b>1,417</b>	<b>0</b>	<b>2,919,390</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	326,021	17,333			343,354	49
Office Furniture and Equipment (391)	42,339	2,605			44,944	50
Computer Equipment (391.1)	33,597				33,597	51
Transportation Equipment (392)	280,222	29,975			310,197	52
Stores Equipment (393)	2,626				2,626	53
Tools, Shop and Garage Equipment (394)	49,026				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
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>839,240</b>	<b>49,913</b>	<b>0</b>	<b>0</b>	<b>889,153</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,929,305</b>	<b>103,571</b>	<b>1,727</b>	<b>0</b>	<b>4,031,149</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>3,929,305</b>	<b>103,571</b>	<b>1,727</b>	<b>0</b>	<b>4,031,149</b>	

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	683,032				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		1,967		25,068	42
Services (369)	116,724				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
<b>Total Distribution Plant</b>	<b>1,511,449</b>	<b>0</b>	<b>1,967</b>	<b>0</b>	<b>1,509,482</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,511,449</b>	<b>0</b>	<b>1,967</b>	<b>0</b>	<b>1,509,482</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>1,511,449</b>	<b>0</b>	<b>1,967</b>	<b>0</b>	<b>1,509,482</b>	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22 *
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	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	310			310	0 *	22
356					0	23
357					0	24
358					0	25
359					0	26
	310	0	0	310	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)
<b>DISTRIBUTION PLANT</b>			
Poles, Towers and Fixtures (364)	0	0.00%	30
Overhead Conductors and Devices (365)	0	0.00%	31
Underground Conduit (366)	0	0.00%	32
Underground Conductors and Devices (367)	0	0.00%	* 33
Line Transformers (368)	0	0.00%	* 34
Services (369)	0	0.00%	35
Meters (370)	0	0.00%	* 36
Installations on Customers' Premises (371)	0	0.00%	37
Leased Property on Customers' Premises (372)	0	0.00%	38
Street Lighting and Signal Systems (373)	0	0.00%	39
<b>Total Distribution Plant</b>	<b>0</b>		<b>0</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0	0.00%	40
Office Furniture and Equipment (391)	0	0.00%	41
Computer Equipment (391.1)	0	0.00%	42
Transportation Equipment (392)	0	0.00%	43
Stores Equipment (393)	0	0.00%	44
Tools, Shop and Garage Equipment (394)	0	0.00%	45
Laboratory Equipment (395)	0	0.00%	46
Power Operated Equipment (396)	0	0.00%	47
Communication Equipment (397)	0	0.00%	48
SCADA Equipment (397.1)	0	0.00%	49
Miscellaneous Equipment (398)	0	0.00%	50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>0</b>		<b>0</b>
Common Utility Plant Allocated to Electric Department	2,179,632	0.00%	177,966 * 51
<b>Total accum. prov. for depreciation</b>	<b>2,179,632</b>		<b>177,966</b>
<b>GENERAL PLANT</b>			
Other Tangible Property (399)	0	0.00%	52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>2,179,632</b>		<b>177,966</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					0	30
365					0	31
366					0	32
367	510			510	0 *	33
368	81			81	0 *	34
369					0	35
370	826			826	0 *	36
371					0	37
372					0	38
373					0	39
	<u>1,417</u>	<u>0</u>	<u>0</u>	<u>1,417</u>	<u>0</u>	
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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>1,727</u>	<u>0</u>	<u>0</u>	<u>1,727</u>	<u>0</u>	
				(1,727)	2,355,871 *	51
	<u>1,727</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,355,871</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>1,727</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,355,871</u>	

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

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**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.

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	0	0.00%		30
Overhead Conductors and Devices (365)	0	0.00%		31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	0	0.00%		33
Line Transformers (368)	0	0.00%		* 34
Services (369)	0	0.00%		35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		39
<b>Total Distribution Plant</b>	<b>0</b>		<b>0</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>0</b>		<b>0</b>	
Common Utility Plant Allocated to Electric Department	366,308	0.00%	48,185	* 51
<b>Total accum. prov. for depreciation</b>	<b>366,308</b>		<b>48,185</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>366,308</b>		<b>48,185</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					0	30
365					0	31
366					0	32
367					0	33
368	1,967			1,967	0	* 34
369					0	35
370					0	36
371					0	37
372					0	38
373					0	39
	<u>1,967</u>	<u>0</u>	<u>0</u>	<u>1,967</u>	<u>0</u>	
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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>1,967</u>	<u>0</u>	<u>0</u>	<u>1,967</u>	<u>0</u>	
				(1,967)	412,526	* 51
	<u>1,967</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>412,526</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>1,967</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>412,526</u>	

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

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**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".

**If Adjustments for any account are nonzero, please explain.**

Adjustments are to offset the retirement amounts and reclass them to the composite line on E-11.

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**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)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
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
<b>Other:</b>							
NONE	0				0		4
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	4				4		5
7.2/12.5 kV (12kV)	0				0		6
14.4/24.9 kV (25kV)	5				5		7
<b>Other:</b>							
NONE	0				0		8
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
<b>Other:</b>							
NONE	0				0		12
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		14
14.4/24.9 kV (25kV)	0				0		15
<b>Other:</b>							
NONE	0				0		16
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
<b>Other:</b>							
NONE	0				0		21
<b>Underground Lines</b>							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
<b>Other:</b>							
NONE	0				0		26

## RURAL LINE CUSTOMERS

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

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

## MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,938	Monday	01/12/2009	11:00	3,422	1
February	02	5,615	Wednesday	02/04/2009	11:00	2,908	2
March	03	5,541	Monday	03/02/2009	11:00	3,007	3
April	04	5,094	Friday	04/24/2009	02:00	2,704	4
May	05	5,828	Wednesday	05/20/2009	01:00	2,810	5
June	06	7,311	Wednesday	06/24/2009	02:00	3,030	6
July	07	6,203	Friday	07/10/2009	02:00	3,141	7
August	08	6,738	Thursday	08/13/2009	04:00	3,205	8
September	09	6,131	Monday	09/14/2009	12:00	2,955	9
October	10	5,224	Friday	10/02/2009	12:00	2,891	10
November	11	5,061	Monday	11/30/2009	11:00	2,772	11
December	12	5,740	Wednesday	12/16/2009	11:00	3,237	12
<b>Total</b>		<b>70,424</b>				<b>36,082</b>	

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

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

Type of Reading	Supplier	
60 minutes integrated	Wisconsin Public Power, Incorporated	1

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	36,082	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>36,082</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	33,903	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>33,903</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,179	27
<b>Total Energy Losses</b>	<b>2,179</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.0390%</b>	29
<b>Total Disposition of Energy</b>	<b>36,082</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	925	5,482		1
<b>Total Sales for Residential Sales</b>		<b>925</b>	<b>5,482</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER SERVICE	CP-1	29	6,335		2
LARGE POWER TIME OF DAY SERVICE	CP-2	7	11,868		3
GENERAL SERVICE	GS-1	506	9,799		4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>542</b>	<b>28,002</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHT SERVICE	MS-1	14	419		5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>14</b>	<b>419</b>		
<b>Sales for Resale</b>					
NONE					6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,481</b>	<b>33,903</b>		

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		544,820	54,806	599,626	1
<b>0</b>	<b>0</b>	<b>544,820</b>	<b>54,806</b>	<b>599,626</b>	
19,552	26,658	482,302	72,432	554,734	2
26,985	34,416	806,347	128,216	934,563	3
1,032	1,032	897,548	102,969	1,000,517	4
<b>47,569</b>	<b>62,106</b>	<b>2,186,197</b>	<b>303,617</b>	<b>2,489,814</b>	
		56,676	3,918	60,594	5
<b>0</b>	<b>0</b>	<b>56,676</b>	<b>3,918</b>	<b>60,594</b>	
				0	6
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>47,569</b>	<b>62,106</b>	<b>2,787,693</b>	<b>362,341</b>	<b>3,150,034</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Eagle River Substati				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	715000				4
Point of Metering	Cranberry substation				5
Total of 12 Monthly Maximum Demands -- kW	70,424				6
Average load factor	<b>70.1854%</b>				7
Total Cost of Purchased Power	2,449,714				8
Average cost per kWh	<b>0.0679</b>				9
On-Peak Hours (if applicable)	17989				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,557	1,865			12
February	1,400	1,508			13
March	1,455	1,552			14
April	1,344	1,360			15
May	1,277	1,532			16
June	1,555	1,475			17
July	1,620	1,521			18
August	1,523	1,682			19
September	1,456	1,499			20
October	1,406	1,485			21
November	1,271	1,501			22
December	1,548	1,690			23
<b>Total kWh (000)</b>	<b>17,412</b>	<b>18,670</b>			24

Footnotes:

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

Footnotes:

## PRODUCTION STATISTICS TOTALS

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

## PRODUCTION STATISTICS

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

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

1

#### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

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

## INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	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

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## SUBSTATION EQUIPMENT

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### Substation Equipment (Page E-26)

#### General footnotes

Substations 1st Street, 7th Street, Adams St, High School, and West Pine have no meters to record output. Main City Substation has metering information listed on page E-14.

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## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,614	666	38,048	1
Acquired during year	16			2
<b>Total</b>	<b>1,630</b>	<b>666</b>	<b>38,048</b>	<b>3</b>
Retired during year	10	2	30	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,620</b>	<b>664</b>	<b>38,018</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,482	579	27,436	8
In utility's use				9
Locked meters on customers' premises				10
In stock	138	85	10,582	11
<b>Total end of year</b>	<b>1,620</b>	<b>664</b>	<b>38,018</b>	<b>12</b>
				<b>13</b>

## STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	159	76,320	1
Sodium Vapor	250	69	74,520	2
<b>Total</b>		<b>228</b>	<b>150,840</b>	
<b>Ornamental</b>				
Sodium Vapor	150	160	128,100	3
Sodium Vapor	250	46	80,300	4
<b>Total</b>		<b>206</b>	<b>208,400</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	