



3013 (02-02-05)

ANNUAL REPORT

OF

Name: EAGLE RIVER LIGHT AND WATER COMMISSION

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

For the Year Ended: DECEMBER 31, 2006

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAGLE RIVER LIGHT AND WATER COMMISSION

Utility Address: 525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521

When was utility organized? 1/1/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN LASZCZKOWSKI

Title: OFFICE MANAGER

Office Address:

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address: jlaszczkowski@wppisys.org

Utility employee in charge of correspondence concerning this report:

Name: LIONEL J. BUSHEY II

Title: CITY ADMINISTRATOR/UTILITY MANAGER

Office Address:

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address: lbushey@wppisys.org

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

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

Name: JEFF HYSLOP

Title: MAYOR

Office Address:

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

Telephone: (715) 479 - 8121

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

Fax Number:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 4/18/2007

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: LIONEL J. BUSHEY II

Title: CITY ADMINISTRATOR/UTILITY MANAGER

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address: lbushey@wppisys.org

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

Names of members of utility commission/committee:

- MR JOHN BONSON, 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? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,145,827	3,032,803	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,847,330	2,536,265	2
Depreciation Expense (403)	202,331	187,383	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	146,462	135,946	5
Total Operating Expenses	3,196,123	2,859,594	
Net Operating Income	(50,296)	173,209	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(50,296)	173,209	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,838	21,372	10
Miscellaneous Nonoperating Income (421)	1,140,295	163,317	11
Total Other Income	1,161,133	184,689	
Total Income	1,110,837	357,898	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(26,300)	(26,300)	12
Other Income Deductions (426)	37,460	29,167	13
Total Miscellaneous Income Deductions	11,160	2,867	
Income Before Interest Charges	1,099,677	355,031	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	60,402	59,430	14
Amortization of Debt Discount and Expense (428)	3,113	3,112	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	39,382	44,348	19
Total Interest Charges	24,133	18,194	
Net Income	1,075,544	336,837	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,874,300	2,563,567	20
Balance Transferred from Income (433)	1,075,544	336,837	21
Miscellaneous Credits to Surplus (434)	6	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	15,221	26,104	25
Total Unappropriated Earned Surplus End of Year (216)	3,934,629	2,874,300	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,145,827		3,145,827	1
Total (Acct. 400):	3,145,827	0	3,145,827	
Operation and Maintenance Expense (401-402):				
Derived	2,847,330		2,847,330	2
Total (Acct. 401-402):	2,847,330	0	2,847,330	
Depreciation Expense (403):				
Derived	202,331		202,331	3
Total (Acct. 403):	202,331	0	202,331	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	146,462		146,462	5
Total (Acct. 408):	146,462	0	146,462	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(50,296)	0	(50,296)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME - ELECTRIC	18,904	0	18,904	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME - WATER	1,934	0	1,934 12
Total (Acct. 419):	20,838	0	20,838
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	176,732	176,732 13
Contributed Plant - Electric	[REDACTED]	963,563	963,563 14
NONE	0	0	0 15
Total (Acct. 421):	0	1,140,295	1,140,295
TOTAL OTHER INCOME:	20,838	1,140,295	1,161,133

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(26,300)	[REDACTED]	(26,300) 16
NONE	0	0	0 17
Total (Acct. 425):	(26,300)	0	(26,300)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	15,498	15,498 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	21,962	21,962 19
NONE	0	0	0 20
Total (Acct. 426):	0	37,460	37,460
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(26,300)	37,460	11,160

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	60,402	[REDACTED]	60,402 21
Total (Acct. 427):	60,402	0	60,402

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT ISSUANCE COSTS - ELECTRIC	2,864	[REDACTED]	2,864 22
AMORTIZATION OF DEBT ISSUANCE COSTS - WATER	249	[REDACTED]	249 23
Total (Acct. 428):	3,113	0	3,113

Amortization of Premium on Debt--Cr. (429):

NONE	0	[REDACTED]	0 24
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 25
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
ELECTRIC	39,382		39,382 27
Total (Acct. 432):	39,382	0	39,382
TOTAL INTEREST CHARGES:	24,133	0	24,133
NET INCOME:	(27,291)	1,102,835	1,075,544
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,753,142	1,121,158	2,874,300 28
Total (Acct. 216):	1,753,142	1,121,158	2,874,300
Balance Transferred from Income (433):			
Derived	(27,291)	1,102,835	1,075,544 29
Total (Acct. 433):	(27,291)	1,102,835	1,075,544
Miscellaneous Credits to Surplus (434):			
RECONCILIATION	6	0	6 30
Total (Acct. 434):	6	0	6
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
TRANSFER TO MUNICIPALITY	10,000	0	10,000 33
EXPENSES INCURRED ON BEHALF OF THE MUNICIPALITY	5,221	0	5,221 34
Total (Acct. 439)--Debit:	15,221	0	15,221
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,710,636	2,223,993	3,934,629

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	395,961	2,749,866	0	0	3,145,827	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	10,800		0	10,800	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			5,569		5,569	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	395,961	2,733,497	0	0	3,129,458	

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	98,620		98,620	1
Electric operating expenses	138,384		138,384	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	5,221		5,221	7
Water utility plant accounts	4,723		4,723	8
Electric utility plant accounts	21,940		21,940	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	268,888	0	268,888	

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	1
Electric	4	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,464,022	7,303,680	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,070,502	2,855,218	2
Net Utility Plant	5,393,520	4,448,462	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,393,520	4,448,462	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	8,645	13,973	8
Special Funds (125-128)	228,613	619,129	9
Total Other Property and Investments	237,258	633,102	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	643,993	196,042	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	322,780	350,454	15
Other Accounts Receivable (143)	16,981	5,015	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	30,815	13,689	18
Materials and Supplies (151-163)	337,279	285,316	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,027	3,896	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,353,875	854,412	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,347	40,460	24
Other Deferred Debits (182-186)	44,118	36,690	25
Total Deferred Debits	81,465	77,150	
Total Assets and Other Debits	7,066,118	6,013,126	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	691,259	632,359	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,934,629	2,874,300	28
Total Proprietary Capital	4,625,888	3,506,659	
LONG-TERM DEBT			
Bonds (221-222)	1,360,000	1,440,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	178,956	0	31
Total Long-Term Debt	1,538,956	1,440,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	240,795	285,030	33
Payables to Municipality (233)	0	95,035	34
Customer Deposits (235)			35
Taxes Accrued (236)	108,500	104,349	36
Interest Accrued (237)	10,291	9,494	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	83,399	83,714	41
Total Current and Accrued Liabilities	442,985	577,622	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	458,289	488,845	44
Total Deferred Credits	458,289	488,845	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,066,118	6,013,126	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,086,964	0	0	4,216,716	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,839,402	0	0	3,272,884	2
Utility Plant in Service - Contributed Plant (101.2)	1,424,013	0	0	840,490	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				1,087,233	9
Total Utility Plant	3,263,415	0	0	5,200,607	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	571,407	0	0	1,867,796	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	331,221	0	0	300,078	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	902,628	0	0	2,167,874	
Net Utility Plant	2,360,787	0	0	3,032,733	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	512,716	1,740,767			2,253,483	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,422	142,909			202,331	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,363				2,363	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	61,785	142,909	0	0	204,694	16
Debits during year						17
Book cost of plant retired	3,094	15,879			18,973	18
Cost of removal	0	1			1	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	3,094	15,880	0	0	18,974	25
Balance end of year (111.1)	571,407	1,867,796	0	0	2,439,203	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	322,796	278,939			601,735	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	15,498	21,962			37,460	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,498	21,962	0	0	37,460	16
Debits during year						17
Book cost of plant retired	7,073	823			7,896	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	7,073	823	0	0	7,896	25
Balance end of year (111.1)	331,221	300,078	0	0	631,299	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			301,901		301,901	251,422	3
Total Electric Utility					301,901	251,422	

Account	Total End of Year	Amount Prior Year	
Electric utility total	301,901	251,422	1
Water utility (154)	35,378	33,894	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	337,279	285,316	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2004 REVENUE BONDS (ELECTRIC)	2,864	428	34,359	1
2004 REVENUE BONDS (WATER)	249	428	2,988	2
Total			37,347	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	632,359	1
Changes during year (explain):		
CONTRIBUTIONS FROM MUNICIPALITY	58,900	2
Balance end of year	<u>691,259</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 REVENUE BONDS (WATER)	10/15/2004	05/01/2019	3.78%	108,800	1
2004 REVENUE BONDS (ELECTRIC)	10/15/2004	05/01/2019	3.78%	1,251,200	2
Total Bonds (Account 221):				1,360,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,360,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2006 PROMISSORY NOTE	05/01/2006	05/01/2011	3.95%	178,956	1
Total for Account 224				178,956	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	104,349	1
Accruals:		
Charged water department expense	62,620	2
Charged electric department expense	83,841	3
Charged sewer department expense	742	4
Other (explain):		
NONE		5
Total Accruals and other credits	147,203	
Taxes paid during year:		
County, state and local taxes	117,560	6
Social Security taxes	24,439	7
PSC Remainder Assessment	2,833	8
Other (explain):		
NONE	(1,780)	9
Total payments and other debits	143,052	
Balance end of year	108,500	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 REVENUE BONDS (WATER)	760	4,425	4,458	727	1
2004 REVENUE BONDS (ELECTRIC)	8,734	50,888	51,262	8,360	2
Subtotal	9,494	55,313	55,720	9,087	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2006 PROMISSORY NOTE	0	5,089	3,885	1,204	4
Subtotal	0	5,089	3,885	1,204	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,494	60,402	59,605	10,291	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	8,645	2
Total (Acct. 124):	8,645	
Sinking Funds (125):		
REDEMPTION ACCOUNT - ELECTRIC	52,815	3
RESERVE ACCOUNT - ELECTRIC	136,813	4
REDEMPTION ACCOUNT - WATER	12,088	5
RESERVE ACCOUNT - WATER	11,897	6
REPLACEMENT ACCOUNT - WATER	15,000	7
Total (Acct. 125):	228,613	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,736	13
Electric	278,044	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	322,780	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	16,981	19
Total (Acct. 143):	16,981	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER AR PLACED ON TAX ROLL - ELECTRIC	6,814	20
DELINQUENT CUSTOMER AR PLACED ON TAX ROLL - WATER	3,924	21
DUE FROM MUNICIPALITY FOR WALL STREET PROJECT - WATER	20,077	22
Total (Acct. 145):	30,815	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION (WALL STREET)	44,118	25
Total (Acct. 183):	44,118	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	447,089	30
NET PUBLIC BENEFITS COLLECTIONS	11,200	31
Total (Acct. 253):	458,289	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,832,211	3,041,099	0	0	4,873,310	1
Materials and Supplies	34,636	276,661	0	0	311,297	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	542,061	1,804,281	0	0	2,346,342	4
Customer Advances for Construction					0	5
Regulatory Liability	248,740	211,499	0	0	460,239	6
NONE					0	7
Average Net Rate Base	1,076,046	1,301,980	0	0	2,378,026	
Net Operating Income	(178,902)	128,606	0	0	(50,296)	8
Net Operating Income as a percent of						
Average Net Rate Base	-16.63%	9.88%	N/A	N/A	-2.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	255,847	217,542	0	0	473,389	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,214	12,086	0	0	26,300	3
Other (specify):						
NONE					0	4
Balance End of Year	241,633	205,456	0	0	447,089	

FINANCIAL SECTION FOOTNOTES

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

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

Account 143 - This account represents miscellaneous billings including light pole replacements and miscellaneous maintenance.

Account 145 - \$20,077 represents the amount due from the municipality for the 2007 Wall Street Project.

Signature Page (Page ii)

General footnotes

To the Governing Body
Eagle River, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Eagle River Light and Water Commission, an enterprise fund of the City of Eagle River as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

/s/ VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin
April 18, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	379,665	384,593	1
Total Sales of Water	379,665	384,593	
Other Operating Revenues			
Forfeited Discounts (470)	1,864	1,708	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	10,826	10,213	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,606	4,137	6
Total Other Operating Revenues	16,296	16,058	
Total Operating Revenues	395,961	400,651	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	220	194	7
Pumping Expenses (620-633)	26,429	26,822	8
Water Treatment Expenses (640-652)	14,459	14,386	9
Transmission and Distribution Expenses (660-678)	283,612	59,877	10
Customer Accounts Expenses (901-905)	14,160	11,804	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	113,941	92,157	13
Total Operation and Maintenance Expenses	452,821	205,240	
Other Operating Expenses			
Depreciation Expense (403)	59,422	57,269	14
Amortization Expense (404-407)		0	15
Taxes (408)	62,620	62,070	16
Total Other Operating Expenses	122,042	119,339	
Total Operating Expenses	574,863	324,579	
NET OPERATING INCOME	(178,902)	76,072	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	592	21,175	96,757	4
Commercial	319	42,405	135,513	5
Industrial				6
Total Metered Sales to General Customers (461)	911	63,580	232,270	
Private Fire Protection Service (462)	14		6,161	7
Public Fire Protection Service (463)	868		127,002	8
Other Sales to Public Authorities (464)	21	4,711	14,232	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,814	68,291	379,665	

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	127,002	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	127,002	
Forfeited Discounts (470):		
Customer late payment charges	1,864	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,864	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FOR WATER TOWER SPACE	10,826	8
Total Rents from Water Property (472)	10,826	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,307	10
Other (specify): MISCELLANEOUS OTHER REVENUES	299	11
Total Other Water Revenues (474)	3,606	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	75	105	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	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)	145	89	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	220	194	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	6,257	8,012	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	15,850	14,917	17
Pumping Labor and Expenses (624)	2,816	3,190	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	515	470	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		89	22
Maintenance of Structures and Improvements (631)	240	138	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	751	6	25
Total Pumping Expenses	26,429	26,822	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	(498)	739	26
Chemicals (641)	14,102	10,470	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	19	88	28
Miscellaneous Expenses (643)	642	813	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	83	526	31
Maintenance of Structures and Improvements (651)	111	80	32
Maintenance of Water Treatment Equipment (652)		1,670	33
Total Water Treatment Expenses	14,459	14,386	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	3,975	1,734	34
Storage Facilities Expenses (661)	2,269	716	35
Transmission and Distribution Lines Expenses (662)	9,320	2,082	36
Meter Expenses (663)	7,395	2,415	37
Customer Installations Expenses (664)	747	4,388	38
Miscellaneous Expenses (665)	13,736	9,572	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	906	2,198	41
Maintenance of Structures and Improvements (671)	3,291	3,526	42
Maintenance of Distribution Reservoirs and Standpipes (672)	201,940	0	43
Maintenance of Transmission and Distribution Mains (673)	6,241	7,420	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	15,437	6,806	46
Maintenance of Meters (676)	7,230	8,009	47
Maintenance of Hydrants (677)	7,829	7,568	48
Maintenance of Miscellaneous Plant (678)	3,296	3,443	49
Total Transmission and Distribution Expenses	283,612	59,877	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	3,196	3,033	51
Customer Records and Collection Expenses (903)	9,830	8,771	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	1,134	0	54
Total Customer Accounts Expenses	14,160	11,804	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,983	15,951	56
Office Supplies and Expenses (921)	1,973	1,913	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	10,064	10,545	59
Property Insurance (924)		0	60
Injuries and Damages (925)	7,913	6,376	61
Employee Pensions and Benefits (926)	62,967	46,819	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,041	10,553	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	113,941	92,157	
Total Operation and Maintenance Expenses	452,821	205,240	

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		742	780	2
Net property tax equivalent		54,267	54,229	
Social Security		7,979	7,504	3
PSC Remainder Assessment		374	337	4
Other (specify): GROSS REVENUES			0	5
Total tax expense		62,620	62,070	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183694				3
County tax rate	mills		1.918541				4
Local tax rate	mills		6.906641				5
School tax rate	mills		6.143660				6
Voc. school tax rate	mills		1.162111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.314647				10
Less: state credit	mills		0.916312				11
Net tax rate	mills		15.398335				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.906641				14
Combined School Tax Rate	mills		7.305771				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.212412				17
Total Tax Rate	mills		16.314647				18
Ratio of Local and School Tax to Total	dec.		0.871144				19
Total tax net of state credit	mills		15.398335				20
Net Local and School Tax Rate	mills		13.414172				21
Utility Plant, Jan. 1	\$	3,086,964	3,086,964				22
Materials & Supplies	\$	33,894	33,894				23
Subtotal	\$	3,120,858	3,120,858				24
Less: Plant Outside Limits	\$	76,751	76,751				25
Taxable Assets	\$	3,044,107	3,044,107				26
Assessment Ratio	dec.		0.955998				27
Assessed Value	\$	2,910,160	2,910,160				28
Net Local & School Rate	mills		13.414172				29
Tax Equiv. Computed for Current Year	\$	39,037	39,037				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	55,009					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	626,049		26
Transmission and Distribution Mains (343)	514,424	11,941	27
Fire Mains (344)	0		28
Services (345)	86,633	589	29
Meters (346)	115,798	3,383	30
Hydrants (348)	47,096	293	31
Other Transmission and Distribution Plant (349)	4,380		32
Total Transmission and Distribution Plant	1,395,080	16,206	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,693		34
Office Furniture and Equipment (391)	6,290	1,269	35
Computer Equipment (391.1)	17,939		36
Transportation Equipment (392)	134,076		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	92,320		39
Laboratory Equipment (395)	2,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	10,932		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,089		44
Other Tangible Property (399)	0		45
Total General Plant	275,617	1,269	
Total utility plant in service directly assignable	1,825,021	17,475	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,825,021	17,475	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			700 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			626,049 26
Transmission and Distribution Mains (343)	2,407		523,958 27
Fire Mains (344)			0 28
Services (345)	250		86,972 29
Meters (346)	367		118,814 30
Hydrants (348)	70		47,319 31
Other Transmission and Distribution Plant (349)			4,380 32
Total Transmission and Distribution Plant	3,094	0	1,408,192
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,693 34
Office Furniture and Equipment (391)			7,559 35
Computer Equipment (391.1)			17,939 36
Transportation Equipment (392)			134,076 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			92,320 39
Laboratory Equipment (395)			2,278 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			10,932 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,089 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	276,886
Total utility plant in service directly assignable	3,094	0	1,839,402
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,094	0	1,839,402

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	994,196	168,418	27
Fire Mains (344)	0		28
Services (345)	158,275	6,755	29
Meters (346)	0		30
Hydrants (348)	100,809	2,633	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,253,280	177,806	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,253,280	177,806	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,253,280	177,806	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	6,243		1,156,371 27
Fire Mains (344)			0 28
Services (345)	650		164,380 29
Meters (346)			0 30
Hydrants (348)	180		103,262 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,073	0	1,424,013
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	7,073	0	1,424,013
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,073	0	1,424,013

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0	3.00%	4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0	2.20%	8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0	4.00%	12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0	3.33%	15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0	6.67%	17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0	2.00%	19
Transmission and Distribution Mains (343)	0	1.00%	20
Fire Mains (344)	0		21
Services (345)	0	2.10%	22
Meters (346)	0	4.00%	23
Hydrants (348)	0	1.33%	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	2,407			2,407	0 20
344					0 21
345	250			250	0 22
346	367			367	0 23
348	70			70	0 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	5.00%		25
Total Transmission and Distribution Plant	0		0	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0	6.67%		27
Computer Equipment (391.1)	0	14.29%		28
Transportation Equipment (392)	0	15.00%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0	6.67%		31
Laboratory Equipment (395)	0	5.00%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0	15.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0	6.67%		36
Other Tangible Property (399)	0			37
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
Common Utility Plant Allocated to Water Department	512,716		61,785	38
Total accum. prov. for depreciation	512,716		61,785	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	3,094	0	0	3,094	0
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	3,094	0	0	3,094	0
				(3,094)	571,407 38
	3,094	0	0	0	571,407

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	0	1.00%	20
Fire Mains (344)	0		21
Services (345)	0	2.10%	22
Meters (346)	0		23
Hydrants (348)	0	1.33%	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	6,243			6,243	0 20
344					0 21
345	650			650	0 22
346					0 23
348	180			180	0 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	0		0
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	0		0
Common Utility Plant Allocated to Water Department	322,796		15,498
Total accum. prov. for depreciation	322,796		15,498

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	7,073	0	0	7,073	0
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	7,073	0	0	7,073	0
				(7,073)	331,221 38
	7,073	0	0	0	331,221

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,691	6,691	1
February			6,038	6,038	2
March			6,304	6,304	3
April			5,809	5,809	4
May			10,871	10,871	5
June			21,611	21,611	6
July			11,107	11,107	7
August			8,129	8,129	8
September			7,153	7,153	9
October			5,614	5,614	10
November			4,628	4,628	11
December			6,464	6,464	12
Total annual pumpage	0	0	100,419	100,419	
Less: Water sold				68,291	13
Volume pumped but not sold				32,128	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				17,498	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				17,498	19
Volume pumped but unaccounted for				14,630	20
Percent of water lost				15%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,065	24
Date of maximum: 6/21/2006					25
Cause of maximum:					26
Water tower cleaned and painted in June.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				28	27
Date of minimum: 11/8/2006					28
Total KWH used for pumping for the year				142,760	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	640	0	0	0	640	1
M	D	4.000	1,140	0	230	0	910	2
M	D	6.000	74,513	200	0	0	74,713	3
P	D	6.000	360	0	0	0	360	4
M	D	8.000	31,515	0	0	0	31,515	5
P	D	8.000	860	0	0	0	860	6
M	D	10.000	13,559	0	0	0	13,559	7
P	D	10.000	360	0	0	0	360	8
M	D	12.000	1,500	0	0	0	1,500	9
Total Within Municipality			124,447	200	230	0	124,417	
M	D	8.000	3,479	2,635	750	0	5,364	10
Total Outside of Municipality			3,479	2,635	750	0	5,364	
Total Utility			127,926	2,835	980	0	129,781	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	20	0	2	0	18	0	1
M	0.750	530	0	1	0	529	38	2
L	1.000	5	0	1	0	4	0	3
M	1.000	410	4	0	0	414	196	4
M	1.250	12	0	0	0	12	0	5
M	1.500	35	0	0	0	35	13	6
M	2.000	16	0	0	0	16	1	7
M	3.000	1	0	0	0	1	0	8
M	4.000	12	0	1	0	11	2	9
M	6.000	15	3	0	0	18	2	10
Total Utility		1,056	7	5	0	1,058	252	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	812	24	12	(13)	811	209	1
1.000	103	0	1	(1)	101	61	2
1.250	2	0	0	0	2	0	3
1.500	19	1	1	0	19	12	4
2.000	15	0	3	0	12	4	5
3.000	11	0	3	0	8	2	6
4.000	2	1	0	0	3	0	7
Total:	964	26	20	(14)	956	288	

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	584	214	0	5	0	8	811	1
1.000	2	85	0	5	0	9	101	2
1.250	0	2	0	0	0	0	2	3
1.500	0	18	0	1	0	0	19	4
2.000	0	11	0	0	0	1	12	5
3.000	0	4	0	3	0	1	8	6
4.000	0	3	0	0	0	0	3	7
Total:	586	337	0	14	0	19	956	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	213				213	2
Total Fire Hydrants	220	0	0	0	220	
Flushing Hydrants						
	1		1		0	3
Total Flushing Hydrants	1	0	1	0	0	

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

Number of hydrants operated during year:	220
Number of distribution system valves end of year:	396
Number of distribution valves operated during year:	148

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 672 - Increase due to water tower painting.

Account 926 - Increase due to sick leave paid to an employee. In addition, health insurance premiums increased approximately 15% compared to 2005.

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

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

2006 additions represent trailing costs from the capital assets recorded to plant in 2005.

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

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

2006 additions represent trailing costs from the capital assets recorded to plant in 2005.

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

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

Common Utility Plant Allocated to Water Department - In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River Utilities does not currently 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.

Accounts 343, 345, 346, 348 and 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 Utilities does not currently have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "common utility plant allocated to water department".

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

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 Utilities does not currently have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "common utility plant allocated to water department".

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Account 343, 345, 348 and 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 Utilities does not currently have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "common utility plant allocated to water department".

Water Mains (Page W-21)

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

\$168,400 of main additions were contributed for the high school main and Tamarack Business Park trailing costs. The remainder was paid by the utility.

Water Services (Page W-22)

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

\$6,800 of service additions were contributed for new services Tamarack Business Park trailing costs. The remainder was paid by the utility.

Meters (Page W-23)

Explain all reported adjustments.

Meter adjustments were made to reflect actual count.

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

Station meters were tested during 2005 to ensure reasonable accuracy.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,713,418	2,603,237	1
Total Sales of Electricity	2,713,418	2,603,237	
Other Operating Revenues			
Forfeited Discounts (450)	5,406	4,525	2
Miscellaneous Service Revenues (451)	390	400	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	10,157	9,873	5
Interdepartmental Rents (455)	10,800	10,800	6
Other Electric Revenues (456)	9,695	3,317	7
Total Other Operating Revenues	36,448	28,915	
Total Operating Revenues	2,749,866	2,632,152	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,071,171	2,034,548	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	87,195	98,306	10
Customer Accounts Expenses (901-905)	34,111	25,631	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	202,032	172,540	13
Total Operation and Maintenance Expenses	2,394,509	2,331,025	
Other Expenses			
Depreciation Expense (403)	142,909	130,114	14
Amortization Expense (404-407)		0	15
Taxes (408)	83,842	73,876	16
Total Other Expenses	226,751	203,990	
Total Operating Expenses	2,621,260	2,535,015	
NET OPERATING INCOME	128,606	97,137	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,406	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,406	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	390	3
Total Miscellaneous Service Revenues (451)	390	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL OF POLE SPACE	10,157	5
Total Rent from Electric Property (454)	10,157	
Interdepartmental Rents (455):		
RENTAL OF SPACE	10,800	6
Total Interdepartmental Rents (455)	10,800	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND OTHER	9,695	7
Total Other Electric Revenues (456)	9,695	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,998,774	1,962,151	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	72,397	72,397	36
Total Other Power Supply Expenses	2,071,171	2,034,548	
Total Power Production Expenses	2,071,171	2,034,548	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	2,828	2,034	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	9,021	15,041	52
Overhead Line Expenses (583)	5,135	15,297	53
Underground Line Expenses (584)	891	245	54
Street Lighting and Signal System Expenses (585)	1,053	1,602	55
Meter Expenses (586)	1,226	2,439	56
Customer Installations Expenses (587)	6,019	8,643	57
Miscellaneous Distribution Expenses (588)	6,992	11,543	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	3,394	2,274	60
Maintenance of Structures (591)	108	89	61
Maintenance of Station Equipment (592)	341	111	62
Maintenance of Overhead Lines (593)	25,909	16,652	63
Maintenance of Underground Lines (594)	4,749	2,715	64
Maintenance of Line Transformers (595)	4,699	4,209	65
Maintenance of Street Lighting and Signal Systems (596)	10,983	9,360	66
Maintenance of Meters (597)	1,252	3,482	67
Maintenance of Miscellaneous Distribution Plant (598)	2,595	2,570	68
Total Distribution Expenses	87,195	98,306	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	5,569	4,688	70
Customer Records and Collection Expenses (903)	22,973	18,786	71
Uncollectible Accounts (904)	5,569	2,083	72
Miscellaneous Customer Accounts Expenses (905)		74	73
Total Customer Accounts Expenses	34,111	25,631	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,133	25,522	78
Office Supplies and Expenses (921)	5,596	5,344	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	18,680	21,612	81
Property Insurance (924)		0	82
Injuries and Damages (925)	15,826	12,929	83
Employee Pensions and Benefits (926)	120,178	93,605	84
Regulatory Commission Expenses (928)		500	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	13,619	13,028	87
Rents (931)		0	88
Maintenance of General Plant (932)	0	0	89
Total Administrative and General Expenses	202,032	172,540	
Total Operation and Maintenance Expenses	2,394,509	2,331,025	

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		55,942	52,868	1
Social Security		16,461	11,082	2
Wisconsin Gross Receipts Tax		5,700	7,962	3
PSC Remainder Assessment		2,459	1,964	4
Other (specify): DEPARTMENT OF REVENUE LICENSE FEE AND SALES TAX CREDITS		3,280	0	5
Total tax expense		83,842	73,876	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183694				3
County tax rate	mills		1.918541				4
Local tax rate	mills		6.906641				5
School tax rate	mills		6.143660				6
Voc. school tax rate	mills		1.162111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.314647				10
Less: state credit	mills		0.916312				11
Net tax rate	mills		15.398335				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.906641				14
Combined School Tax Rate	mills		7.305771				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.212412				17
Total Tax Rate	mills		16.314647				18
Ratio of Local and School Tax to Total	dec.		0.871144				19
Total tax net of state credit	mills		15.398335				20
Net Local and School Tax Rate	mills		13.414172				21
Utility Plant, Jan. 1	\$	4,216,716	4,216,716				22
Materials & Supplies	\$	251,422	251,422				23
Subtotal	\$	4,468,138	4,468,138				24
Less: Plant Outside Limits	\$	105,849	105,849				25
Taxable Assets	\$	4,362,289	4,362,289				26
Assessment Ratio	dec.		0.955998				27
Assessed Value	\$	4,170,340	4,170,340				28
Net Local & School Rate	mills		13.414172				29
Tax Equiv. Computed for Current Year	\$	55,942	55,942				30
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	55,942					34

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	1,252		25
Structures and Improvements (352)	80,514		26
Station Equipment (353)	93,887		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	13,771		29
Overhead Conductors and Devices (356)	13,946		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	203,370	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,368		34
Structures and Improvements (361)	0		35
Station Equipment (362)	121,882	60,263	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	293,481		38
Overhead Conductors and Devices (365)	274,863	6,532	39
Underground Conduit (366)	23,046		40
Underground Conductors and Devices (367)	269,005	671,370	41
Line Transformers (368)	556,809	76,880	42
Services (369)	138,158	29,771	43
Meters (370)	129,375	1,605	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	86,711	3,234	47
Total Distribution Plant	1,894,698	849,655	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	240,006		49
Office Furniture and Equipment (391)	37,308	2,539	50
Computer Equipment (391.1)	30,552		51
Transportation Equipment (392)	247,893		52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	47,452	1,089	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			1,252 25
Structures and Improvements (352)			80,514 26
Station Equipment (353)			93,887 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			13,771 29
Overhead Conductors and Devices (356)			13,946 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	203,370
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,368 34
Structures and Improvements (361)			0 35
Station Equipment (362)	12,500	(26,244)	143,401 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			293,481 38
Overhead Conductors and Devices (365)			281,395 39
Underground Conduit (366)			23,046 40
Underground Conductors and Devices (367)	0	(320,555)	619,820 41
Line Transformers (368)	1,788	(27,035)	604,866 42
Services (369)	689		167,240 43
Meters (370)	15		130,965 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	887		89,058 47
Total Distribution Plant	15,879	(373,834)	2,354,640
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			240,006 49
Office Furniture and Equipment (391)			39,847 50
Computer Equipment (391.1)			30,552 51
Transportation Equipment (392)			247,893 52
Stores Equipment (393)			2,626 53
Tools, Shop and Garage Equipment (394)			48,541 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	8,519		55
Power Operated Equipment (396)	52,888		56
Communication Equipment (397)	36,108		57
Miscellaneous Equipment (398)	7,894		58
Other Tangible Property (399)	0		59
Total General Plant	711,246	3,628	
Total utility plant in service directly assignable	2,809,314	853,283	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,809,314	853,283	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			8,519 55
Power Operated Equipment (396)			52,888 56
Communication Equipment (397)			36,108 57
Miscellaneous Equipment (398)			7,894 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	714,874
Total utility plant in service directly assignable	15,879	(373,834)	3,272,884
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	15,879	(373,834)	3,272,884

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	113,624	38
Overhead Conductors and Devices (365)	102,798	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	102,330	41
Line Transformers (368)	0	42
Services (369)	102,913	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	45,814	47
Total Distribution Plant	467,479	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)		26,244	26,244 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			113,624 38
Overhead Conductors and Devices (365)			102,798 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		320,555	422,885 41
Line Transformers (368)		27,035	27,035 42
Services (369)	360		102,553 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	463		45,351 47
Total Distribution Plant	823	373,834	840,490
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	467,479	0	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	467,479	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	823	373,834	840,490
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	823	373,834	840,490

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION PLANT			
Roads and Trails (359)	0		26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0		27
Station Equipment (362)	0		28
Storage Battery Equipment (363)	0		29
Poles, Towers and Fixtures (364)	0	4.00%	30
Overhead Conductors and Devices (365)	0	3.33%	31
Underground Conduit (366)	0		32
Underground Conductors and Devices (367)	0	3.33%	33
Line Transformers (368)	0	3.00%	34
Services (369)	0	3.00%	35
Meters (370)	0	3.33%	36
Installations on Customers' Premises (371)	0		37
Leased Property on Customers' Premises (372)	0		38
Street Lighting and Signal Systems (373)	0	3.00%	39
Total Distribution Plant	0		0
GENERAL PLANT			
Structures and Improvements (390)	0		40
Office Furniture and Equipment (391)	0		41
Computer Equipment (391.1)	0		42
Transportation Equipment (392)	0	15.00%	43
Stores Equipment (393)	0		44
Tools, Shop and Garage Equipment (394)	0		45
Laboratory Equipment (395)	0		46
Power Operated Equipment (396)	0		47
Communication Equipment (397)	0		48
Miscellaneous Equipment (398)	0		49
Other Tangible Property (399)	0		50
Total General Plant	0		0
Total accum. prov. directly assignable	0		0

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362	12,500			12,500	0 28
363					0 29
364					0 30
365					0 31
366					0 32
367	0			0	0 33
368	1,788			1,788	0 34
369	689			689	0 35
370	15			15	0 36
371					0 37
372					0 38
373	887			887	0 39
	15,879	0	0	15,879	0
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	15,879	0	0	15,879	0

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	1,740,767		142,909	51
Total accum. prov. for depreciation	<u><u>1,740,767</u></u>		<u><u>142,909</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
		1	0	(15,879)	1,867,796 51
	15,879	1	0	0	1,867,796

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

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

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

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

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

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

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

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					0 30
365					0 31
366					0 32
367					0 33
368					0 34
369	360			360	0 35
370					0 36
371					0 37
372					0 38
373	463			463	0 39
	823	0	0	823	0
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	823	0	0	823	0

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	278,939		21,962	51
Total accum. prov. for depreciation	<u>278,939</u>		<u>21,962</u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
				(823)	300,078 51
	823	0	0	0	300,078

TRANSMISSION AND DISTRIBUTION LINES

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,774	Friday	01/13/2006	11:00	3,253	1
February	02	5,757	Tuesday	02/28/2006	11:00	2,964	2
March	03	5,590	Monday	03/13/2006	11:00	3,089	3
April	04	5,547	Thursday	04/20/2006	11:00	2,796	4
May	05	6,826	Tuesday	05/30/2006	14:00	3,095	5
June	06	6,984	Friday	06/16/2006	15:00	3,221	6
July	07	8,556	Monday	07/31/2006	15:00	3,798	7
August	08	7,819	Tuesday	08/01/2006	15:00	3,712	8
September	09	6,330	Tuesday	09/05/2006	12:00	3,002	9
October	10	6,005	Monday	10/02/2006	15:00	3,034	10
November	11	5,619	Monday	11/27/2006	11:00	2,977	11
December	12	6,141	Thursday	12/21/2006	11:00	3,443	12
Total		76,948				38,384	

System Name Eagle River Light & Water Department

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	38,383	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	38,383	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	35,568	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	35,568	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,815	27
Total Energy Losses	2,815	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.3340%	29
Total Disposition of Energy	38,383	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	827	5,116	1
Total Sales for Residential Sales		827	5,116	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	31	8,245	2
LARGE POWER TIME-OF-DAY SERVICE	CP-2	7	11,774	3
GENERAL SERVICE	GS-1	475	10,040	4
Total Sales for Commercial & Industrial		513	30,059	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	15	393	5
Total Sales for Public Street & Highway Lighting		15	393	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,355	35,568	

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)	
		449,008	27,559	476,567	1
0	0	449,008	27,559	476,567	
26,972	34,051	549,480	43,868	593,348	2
26,793	32,601	683,155	63,595	746,750	3
		788,788	54,586	843,374	4
53,765	66,652	2,021,423	162,049	2,183,472	
		51,324	2,055	53,379	5
0	0	51,324	2,055	53,379	
				0	6
0	0	0	0	0	
53,765	66,652	2,521,755	191,663	2,713,418	

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	76,948				6
Average load factor	68.3311%				7
Total Cost of Purchased Power	1,998,774				8
Average cost per kWh	0.0521				9
On-Peak Hours (if applicable)	18785				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,532	1,721			12
February	1,447	1,517			13
March	1,570	1,518			14
April	1,328	1,467			15
May	1,554	1,541			16
June	1,683	1,539			17
July	1,779	2,020			18
August	1,948	1,764			19
September	1,420	1,582			20
October	1,512	1,521			21
November	1,460	1,517			22
December	1,551	1,892			23
Total kWh (000)	18,784	19,599			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1st Street	7TH STREET	Adams St.	City Subst	High Schoo	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
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(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
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(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
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,517	629	35,746	1
Acquired during year	5	20	36,231	2
Total	1,522	649	71,977	3
Retired during year	1	4	35,191	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,521	645	36,786	6
Number end of year accounted for as follows:				7
In customers' use	1,366	555	28,169	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	155	90	8,617	12
Total end of year	1,521	645	36,786	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	159	73,400	1
Sodium Vapor	250	69	80,050	2
Total		228	153,450	
Ornamental				
Sodium Vapor	150	160	129,750	3
Sodium Vapor	250	46	80,440	4
Total		206	210,190	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 583 - In 2005, the utility completed a maintenance project on the overhead lines. There was no such project in 2006.

Account 926 - Increase due to sick leave paid to an employee. In addition, health insurance premiums increased approximately 15% compared to 2005.

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

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

\$671,400 addition to for Tamarack business park.

If Adjustments for any account are nonzero, please explain.

Reclassification of grant proceeds from utility financed to contributed plant.

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

If Adjustments for any account are nonzero, please explain.

Reclassification of grant proceeds from utility financed to contributed plant.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

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

Common Utility Plant Allocated to Water Department - In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River Utilities does not currently 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.

Account 362, 367, 368, 369, 370, 373 and 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 Utilities does not currently have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "common utility plant allocated to water department".

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-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 Utilities does not currently have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "common utility plant allocated to water department".

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Account 369, 373 and 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 Utilities does not currently have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "common utility plant allocated to water department".
