



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, 2005

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: 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

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA E KUKANICH

Title: OFFICE MANAGER

Office Address:

525 EAST MAPLE STREET

P.O. BOX 1269

EAGLE RIVER, WI 54521-1269

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address: pkukanich@wppisys.org

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

Name: MATT LAVOLD

Title: MANAGER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2679

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

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: (715) 479 - 6904

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

Name: MATT LAVOLD

Title: MANAGER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

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

Telephone: (608) 240 - 2679

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

Date of most recent audit report: 2/1/2006

Period covered by most recent audit: 12/31/05

Names and titles of utility management including manager or superintendent:

Name: LIONEL J. BUSHEY II

Title: UTILITY MANAGER/CITY ADMINISTRATOR

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address: lbushey@wppisys.org

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

Names of members of utility commission/committee:

- MR JOHN BONSON, COMMISSION MEMBER
- MR GARY FAWCETT, COMMISSION MEMBER
- MR JEFF HYSLOP, MAYOR
- MS MARY HELEN KMIOTEK, COMMISSION MEMBER
- MR 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: [REDACTED]

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)	3,032,803	2,562,062	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,536,265	2,121,599	2
Depreciation Expense (403)	187,383	175,045	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	135,946	136,277	5
Total Operating Expenses	2,859,594	2,432,921	
Net Operating Income	173,209	129,141	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	173,209	129,141	
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)	21,372	18,220	10
Miscellaneous Nonoperating Income (421)	163,317	20,893	11
Total Other Income	184,689	39,113	
Total Income	357,898	168,254	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(26,300)	(26,300)	12
Other Income Deductions (426)	29,167	27,635	13
Total Miscellaneous Income Deductions	2,867	1,335	
Income Before Interest Charges	355,031	166,919	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	59,430	10,738	14
Amortization of Debt Discount and Expense (428)	3,112	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	44,348	9,526	19
Total Interest Charges	18,194	1,212	
Net Income	336,837	165,707	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,563,567	2,485,517	20
Balance Transferred from Income (433)	336,837	165,707	21
Miscellaneous Credits to Surplus (434)	0	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)	26,104	87,657	25
Total Unappropriated Earned Surplus End of Year (216)	2,874,300	2,563,567	

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	3,032,803		3,032,803	1
Total (Acct. 400):	3,032,803	0	3,032,803	
Operation and Maintenance Expense (401-402):				
Derived	2,536,265		2,536,265	2
Total (Acct. 401-402):	2,536,265	0	2,536,265	
Depreciation Expense (403):				
Derived	187,383		187,383	3
Total (Acct. 403):	187,383	0	187,383	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	135,946		135,946	5
Total (Acct. 408):	135,946	0	135,946	
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:	173,209	0	173,209	
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	19,501	0	19,501	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	1,871	0	1,871 12
Total (Acct. 419):	21,372	0	21,372
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	117,348	117,348 13
Contributed Plant - Electric	[REDACTED]	45,969	45,969 14
NONE	0	0	0 15
Total (Acct. 421):	0	163,317	163,317
TOTAL OTHER INCOME:	21,372	163,317	184,689

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]	13,959	13,959 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	15,208	15,208 19
NONE	0	0	0 20
Total (Acct. 426):	0	29,167	29,167
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(26,300)	29,167	2,867

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	59,430	[REDACTED]	59,430 21
Total (Acct. 427):	59,430	0	59,430
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS - ELECTRIC	2,863	[REDACTED]	2,863 22
AMORTIZATION OF DEBT ISSUANCE COSTS - WATER	249	[REDACTED]	249 23
Total (Acct. 428):	3,112	0	3,112
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):			
CAPITALIZED INTEREST - ELECTRIC	40,801		40,801 27
CAPITALIZED INTEREST - WATER	3,547		3,547 28
Total (Acct. 432):	44,348	0	44,348
TOTAL INTEREST CHARGES:	18,194	0	18,194
NET INCOME:	202,687	134,150	336,837
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,576,559	987,008	2,563,567 29
Total (Acct. 216):	1,576,559	987,008	2,563,567
Balance Transferred from Income (433):			
Derived	202,687	134,150	336,837 30
Total (Acct. 433):	202,687	134,150	336,837
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 32
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
OPERATING TRANSFER TO THE CITY OF EAGLE RIVER -	16,104	0	16,104 34
OPERATING TRANSFER TO THE CITY OF EAGLE RIVER -	10,000	0	10,000 35
Total (Acct. 439)--Debit:	26,104	0	26,104
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,753,142	1,121,158	2,874,300

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	400,651	2,632,152	0	0	3,032,803	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	0	2,083			2,083	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	400,651	2,619,269	0	0	3,019,920	

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	82,190		82,190	1
Electric operating expenses	167,606		167,606	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,094		5,094	8
Electric utility plant accounts	41,738		41,738	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	296,628	0	296,628	

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)	7,303,680	6,327,702	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,855,218	2,651,656	2
Net Utility Plant	4,448,462	3,676,046	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,448,462	3,676,046	
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)	13,973	15,197	8
Special Funds (125-128)	619,129	1,396,128	9
Total Other Property and Investments	633,102	1,411,325	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	196,042	24,379	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)	350,454	279,378	15
Other Accounts Receivable (143)	5,015	8,083	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,689	5,416	18
Materials and Supplies (151-163)	285,316	263,114	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	3,896	0	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	854,412	580,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,460	43,572	24
Other Deferred Debits (182-186)	36,690	0	25
Total Deferred Debits	77,150	43,572	
Total Assets and Other Debits	6,013,126	5,711,313	

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)	632,359	632,359	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,874,300	2,563,567	28
Total Proprietary Capital	3,506,659	3,195,926	
LONG-TERM DEBT			
Bonds (221-222)	1,440,000	1,515,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,440,000	1,515,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	285,030	186,254	33
Payables to Municipality (233)	95,035	95,035	34
Customer Deposits (235)			35
Taxes Accrued (236)	104,349	103,272	36
Interest Accrued (237)	9,494	10,738	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	83,714	78,730	41
Total Current and Accrued Liabilities	577,622	474,029	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		19,365	43
Other Deferred Credits (253)	488,845	506,993	44
Total Deferred Credits	488,845	526,358	
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	6,013,126	5,711,313	

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	2,868,782	0	0	3,458,920	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)	1,825,021	0	0	2,809,314	2
Utility Plant in Service - Contributed Plant (101.2)	1,253,280	0	0	467,479	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)	8,663			939,923	9
Total Utility Plant	3,086,964	0	0	4,216,716	
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)	512,716	0	0	1,740,767	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	322,796	0	0	278,939	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	835,512	0	0	2,019,706	
Net Utility Plant	2,251,452	0	0	2,197,010	

**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)	460,040	1,614,233			2,074,273	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,269	130,114			187,383	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,216				2,216	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	6,155			6,155	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	59,485	136,269	0	0	195,754	16
Debits during year						17
Book cost of plant retired	6,809	9,735			16,544	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	6,809	9,735	0	0	16,544	25
Balance end of year (111.1)	512,716	1,740,767	0	0	2,253,483	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)	308,837	268,546			577,383	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	13,959	15,208			29,167	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	13,959	15,208	0	0	29,167	16
Debits during year						17
Book cost of plant retired	0	4,815			4,815	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	4,815	0	0	4,815	25
Balance end of year (111.1)	322,796	278,939	0	0	601,735	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)			251,422		251,422	232,218	3
Total Electric Utility					251,422	232,218	

Account	Total End of Year	Amount Prior Year	
Electric utility total	251,422	232,218	1
Water utility (154)	33,894	30,896	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	285,316	263,114	

**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)	2,863	428	37,223	1
2004 REVENUE BONDS (WATER)	249	428	3,237	2
Total			40,460	
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):		
NONE		2
Balance end of year	<u><u>632,359</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 REVENUE BONDS (WATER)	10/15/2004	05/01/2019	3.78%	115,200	1
2004 REVENUE BONDS (ELECTRIC)	10/15/2004	05/01/2019	3.78%	1,324,800	2
Total Bonds (Account 221):				1,440,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,440,000

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	103,272	1
Accruals:		
Charged water department expense	62,070	2
Charged electric department expense	73,876	3
Charged sewer department expense	780	4
Other (explain):		
NONE		5
Total Accruals and other credits	136,726	
Taxes paid during year:		
County, state and local taxes	106,800	6
Social Security taxes	18,586	7
PSC Remainder Assessment	2,301	8
Other (explain):		
Gross Revenues	7,962	9
Total payments and other debits	135,649	
Balance end of year	104,349	

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)	859	4,754	4,853	760	1
2004 REVENUE BONDS (ELECTRIC)	9,879	54,676	55,821	8,734	2
Subtotal	10,738	59,430	60,674	9,494	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	10,738	59,430	60,674	9,494	

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	13,973	2
Total (Acct. 124):	13,973	
Sinking Funds (125):		
REDEMPTION ACCOUNT - ELECTRIC	81,572	3
RESERVE ACCOUNT - ELECTRIC	129,851	4
CONSTRUCTION ACCOUNT - ELECTRIC	374,323	5
REDEMPTION ACCOUNT - WATER	7,092	6
RESERVE ACCOUNT - WATER	11,291	7
REPLACEMENT ACCOUNT - WATER	15,000	8
Total (Acct. 125):	619,129	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		10
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,528	14
Electric	305,926	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	350,454	

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):	
Sewer (Non-regulated)	18
Merchandising, jobbing and contract work	19
Other (specify):	
OTHER ACCOUNTS RECEIVABLE	5,015 20
Total (Acct. 143):	5,015
Receivables from Municipality (145):	
DELINQUENT CUSTOMER AR PLACED ON TAX ROLL - ELECTRIC	5,196 21
DELINQUENT CUSTOMER AR PLACED ON TAX ROLL - WATER	3,613 22
UTILITY ADMINISTRATOR COMPENSATED ABSENCES - ELECTRIC	4,880 23
Total (Acct. 145):	13,689
Prepayments (165):	
NONE	24
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	25
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
PRELIMINARY SURVEY AND INVESTIGATION	36,690 26
Total (Acct. 183):	36,690
Clearing Accounts (184):	
NONE	27
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	28
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	29
Total (Acct. 186):	0
Payables to Municipality (233):	
PAYABLE TO MUNICIPALITY FOR BOND PROCEEDS AND CAPITAL PROJECTS	95,035 30
Total (Acct. 233):	95,035
Other Deferred Credits (253):	
Regulatory Liability	473,389 31
NET PUBLIC BENEFITS COLLECTIONS	15,456 32
Total (Acct. 253):	488,845

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)	1,777,206	2,660,622	0	0	4,437,828	1
Materials and Supplies	32,395	241,820	0	0	274,215	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	486,378	1,677,500	0	0	2,163,878	4
Customer Advances for Construction					0	5
Regulatory Liability	262,954	223,585	0	0	486,539	6
NONE					0	7
Average Net Rate Base	1,060,269	1,001,357	0	0	2,061,626	
Net Operating Income	76,072	97,137	0	0	173,209	8
Net Operating Income as a percent of						
Average Net Rate Base	7.17%	9.70%	N/A	N/A	8.40%	

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	270,061	229,628	0	0	499,689	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	255,847	217,542	0	0	473,389	

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 233 - Payable to Municipality - \$95,035 is payable for 2004 debt proceeds and capital projects.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body
Eagle River, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Eagle River Light and Water Commission, an enterprise fund of the City of Eagle River as of December 31, 2005 and 2004, 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, 2005 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 & Company, LLP

Madison, Wisconsin
February 1, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	384,593	360,080	1
Total Sales of Water	384,593	360,080	
Other Operating Revenues			
Forfeited Discounts (470)	1,708	1,414	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	10,213	9,635	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,137	4,275	6
Total Other Operating Revenues	16,058	15,324	
Total Operating Revenues	400,651	375,404	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	194	761	7
Pumping Expenses (620-633)	26,822	25,475	8
Water Treatment Expenses (640-652)	14,386	15,600	9
Transmission and Distribution Expenses (660-678)	59,877	63,290	10
Customer Accounts Expenses (901-905)	11,804	11,500	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	92,157	88,291	13
Total Operation and Maintenance Expenses	205,240	204,917	
Other Operating Expenses			
Depreciation Expense (403)	57,269	52,282	14
Amortization Expense (404-407)		0	15
Taxes (408)	62,070	62,335	16
Total Other Operating Expenses	119,339	114,617	
Total Operating Expenses	324,579	319,534	
NET OPERATING INCOME	76,072	55,870	

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	577	22,415	99,612	4
Commercial	301	43,822	139,027	5
Industrial				6
Total Metered Sales to General Customers (461)	878	66,237	238,639	
Private Fire Protection Service (462)	13		5,760	7
Public Fire Protection Service (463)	859		122,835	8
Other Sales to Public Authorities (464)	13	5,930	17,359	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,763	72,167	384,593	

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)	122,835	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)	122,835	
Forfeited Discounts (470):		
Customer late payment charges	1,708	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,708	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FOR WATER TOWER SPACE	10,213	8
Total Rents from Water Property (472)	10,213	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,102	10
Other (specify): MISCELLANEOUS OTHER REVENUES	1,035	11
Total Other Water Revenues (474)	4,137	

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)	105	376	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)	89	385	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	194	761	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	8,012	7,034	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	14,917	11,584	17
Pumping Labor and Expenses (624)	3,190	3,725	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	470	1,133	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	89	170	22
Maintenance of Structures and Improvements (631)	138	495	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	6	1,334	25
Total Pumping Expenses	26,822	25,475	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	739	1,148	26
Chemicals (641)	10,470	11,572	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)	88	630	28
Miscellaneous Expenses (643)	813	1,536	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	526	133	31
Maintenance of Structures and Improvements (651)	80	175	32
Maintenance of Water Treatment Equipment (652)	1,670	406	33
Total Water Treatment Expenses	14,386	15,600	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	1,734	4,528	34
Storage Facilities Expenses (661)	716	1,405	35
Transmission and Distribution Lines Expenses (662)	2,082	1,551	36
Meter Expenses (663)	2,415	566	37
Customer Installations Expenses (664)	4,388	3,177	38
Miscellaneous Expenses (665)	9,572	11,825	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	2,198	1,437	41
Maintenance of Structures and Improvements (671)	3,526	3,699	42
Maintenance of Distribution Reservoirs and Standpipes (672)	0	3,200	43
Maintenance of Transmission and Distribution Mains (673)	7,420	4,890	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	6,806	10,985	46
Maintenance of Meters (676)	8,009	6,046	47
Maintenance of Hydrants (677)	7,568	6,898	48
Maintenance of Miscellaneous Plant (678)	3,443	3,083	49
Total Transmission and Distribution Expenses	59,877	63,290	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	3,033	2,416	51
Customer Records and Collection Expenses (903)	8,771	8,639	52
Uncollectible Accounts (904)	0	445	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)		0	54
Total Customer Accounts Expenses	11,804	11,500	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,951	16,040	56
Office Supplies and Expenses (921)	1,913	1,718	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	10,545	11,227	59
Property Insurance (924)		0	60
Injuries and Damages (925)	6,376	5,991	61
Employee Pensions and Benefits (926)	46,819	44,419	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	10,553	8,896	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	92,157	88,291	
Total Operation and Maintenance Expenses	205,240	204,917	

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		780	828	2
Net property tax equivalent		54,229	54,181	
Social Security		7,504	7,918	3
PSC Remainder Assessment		337	236	4
Other (specify): GROSS REVENUES		0	0	5
Total tax expense		62,070	62,335	

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		0.180529				3
County tax rate	mills		1.901026				4
Local tax rate	mills		8.010052				5
School tax rate	mills		5.755729				6
Voc. school tax rate	mills		1.120226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.967562				10
Less: state credit	mills		0.791604				11
Net tax rate	mills		16.175958				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.010052				14
Combined School Tax Rate	mills		6.875955				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.886007				17
Total Tax Rate	mills		16.967562				18
Ratio of Local and School Tax to Total	dec.		0.877322				19
Total tax net of state credit	mills		16.175958				20
Net Local and School Tax Rate	mills		14.191516				21
Utility Plant, Jan. 1	\$	2,868,782	2,868,782				22
Materials & Supplies	\$	30,896	30,896				23
Subtotal	\$	2,899,678	2,899,678				24
Less: Plant Outside Limits	\$	76,751	76,751				25
Taxable Assets	\$	2,822,927	2,822,927				26
Assessment Ratio	dec.		1.039059				27
Assessed Value	\$	2,933,188	2,933,188				28
Net Local & School Rate	mills		14.191516				29
Tax Equiv. Computed for Current Year	\$	41,626	41,626				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)	623,919	2,130	26
Transmission and Distribution Mains (343)	465,014	49,410	27
Fire Mains (344)	0		28
Services (345)	80,954	5,719	29
Meters (346)	105,794	13,273	30
Hydrants (348)	39,794	7,302	31
Other Transmission and Distribution Plant (349)	4,380		32
Total Transmission and Distribution Plant	1,320,555	77,834	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,693		34
Office Furniture and Equipment (391)	5,480	810	35
Computer Equipment (391.1)	17,939		36
Transportation Equipment (392)	113,781	23,795	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	254,512	24,605	
Total utility plant in service directly assignable	1,729,391	102,439	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,729,391	102,439	

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)			514,424 27
Fire Mains (344)			0 28
Services (345)	40		86,633 29
Meters (346)	3,269		115,798 30
Hydrants (348)			47,096 31
Other Transmission and Distribution Plant (349)			4,380 32
Total Transmission and Distribution Plant	3,309	0	1,395,080
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,693 34
Office Furniture and Equipment (391)			6,290 35
Computer Equipment (391.1)			17,939 36
Transportation Equipment (392)	3,500		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	3,500	0	275,617
Total utility plant in service directly assignable	6,809	0	1,825,021
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,809	0	1,825,021

**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)	904,776	89,420	27
Fire Mains (344)	0		28
Services (345)	154,417	3,858	29
Meters (346)	0		30
Hydrants (348)	76,739	24,070	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,135,932	117,348	
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	1,135,932	117,348	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,135,932	117,348	

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)			994,196 27
Fire Mains (344)			0 28
Services (345)			158,275 29
Meters (346)			0 30
Hydrants (348)			100,809 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,253,280
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	0	0	1,253,280
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,253,280

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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					0 20
344					0 21
345	40			40	0 22
346	3,269			3,269	0 23
348					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	460,040		59,485 38
Total accum. prov. for depreciation	460,040		59,485

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
	3,309	0	0	3,309	0
390					0 26
391					0 27
391.1					0 28
392	3,500			3,500	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
	3,500	0	0	3,500	0
	6,809	0	0	6,809	0
				(6,809)	512,716 38
	6,809	0	0	0	512,716

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					0 20
344					0 21
345					0 22
346					0 23
348					0 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
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	308,837		13,959
Total accum. prov. for depreciation	308,837		13,959

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	0
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	0
					322,796 38
	0	0	0	0	322,796

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			6,928	6,928	1
February			5,946	5,946	2
March			5,869	5,869	3
April			6,443	6,443	4
May			6,559	6,559	5
June			8,566	8,566	6
July			10,956	10,956	7
August			9,608	9,608	8
September			8,054	8,054	9
October			5,891	5,891	10
November			5,440	5,440	11
December			7,731	7,731	12
Total annual pumpage	0	0	87,991	87,991	
Less: Water sold				72,167	13
Volume pumped but not sold				15,824	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				4,977	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,977	19
Volume pumped but unaccounted for				10,847	20
Percent of water lost				12%	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.)				698	24
Date of maximum: 9/21/2005					25
Cause of maximum:					26
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				288	27
Date of minimum: 10/20/2005					28
Total KWH used for pumping for the year				122,520	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	0	0	1,140	2
M	D	6.000	74,513	0	0	0	74,513	3
P	D	6.000	360	0	0	0	360	4
M	D	8.000	30,225	1,290	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			123,157	1,290	0	0	124,447	
M	D	8.000	3,479	0	0	0	3,479	10
Total Outside of Municipality			3,479	0	0	0	3,479	
Total Utility			126,636	1,290	0	0	127,926	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	20	0	0	0	20	0	1
M	0.750	532	0	2	0	530	38	2
L	1.000	5	0	0	0	5	0	3
M	1.000	390	4	0	16	410	196	4
M	1.250	12	0	0	0	12	0	5
M	1.500	31	4	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	0	0	12	2	9
M	6.000	15	0	0	0	15	2	10
Total Utility		1,034	8	2	16	1,056	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	792	46	32	6	812	164	1
1.000	97	8	2	0	103	15	2
1.250	2	0	0	0	2	0	3
1.500	19	0	0	0	19	0	4
2.000	16	3	3	(1)	15	2	5
3.000	11	1	1	0	11	1	6
4.000	2	0	0	0	2	0	7
Total:	939	58	38	5	964	182	

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	578	192	0	5	0	37	812	1
1.000	2	79	0	11	0	11	103	2
1.250	0	2	0	0	0	0	2	3
1.500	0	17	0	1	0	1	19	4
2.000	0	11	0	0	0	4	15	5
3.000	0	5	0	3	0	3	11	6
4.000	0	2	0	0	0	0	2	7
Total:	580	308	0	20	0	56	964	

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	205	8			213	2
Total Fire Hydrants	212	8	0	0	220	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	124

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Account 343 - Water main units added in 2004 included the Tamarack Loop however the corresponding dollar additions were recorded in 2005 when the utility paid for its portion of costs and received an EDA grant for the remaining costs.

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

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Account 343 - Water main units added in 2004 included the Tamarack Loop however the corresponding dollar additions were recorded in 2005 when the utility paid for its portion of costs and received an EDA grant for the remaining costs.

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.

Account 345, 346, 392, 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 Mains (Page W-21)

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

Water main additions were financed by the utility and an EDA grant.

Explain all reported Adjustments.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

Explain all reported Adjustments.

The adjustment is to add services that were not recorded in 2004.

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

Water service additions were financed by the utility and an EDA grant.

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)	2,603,237	2,159,901	1
Total Sales of Electricity	2,603,237	2,159,901	
Other Operating Revenues			
Forfeited Discounts (450)	4,525	3,905	2
Miscellaneous Service Revenues (451)	400	175	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	9,873	9,622	5
Interdepartmental Rents (455)	10,800	10,800	6
Other Electric Revenues (456)	3,317	2,255	7
Total Other Operating Revenues	28,915	26,757	
Total Operating Revenues	2,632,152	2,186,658	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,034,548	1,663,584	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	98,306	72,430	10
Customer Accounts Expenses (901-905)	25,631	26,850	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	172,540	153,818	13
Total Operation and Maintenance Expenses	2,331,025	1,916,682	
Other Expenses			
Depreciation Expense (403)	130,114	122,763	14
Amortization Expense (404-407)		0	15
Taxes (408)	73,876	73,942	16
Total Other Expenses	203,990	196,705	
Total Operating Expenses	2,535,015	2,113,387	
NET OPERATING INCOME	97,137	73,271	

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	4,525	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,525	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	400	3
Total Miscellaneous Service Revenues (451)	400	
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	9,873	5
Total Rent from Electric Property (454)	9,873	
Interdepartmental Rents (455):		
RENTAL OF SPACE	10,800	6
Total Interdepartmental Rents (455)	10,800	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND OTHER	3,317	7
Total Other Electric Revenues (456)	3,317	

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)	1,962,151	1,591,187	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)	72,397	72,397	36
Total Other Power Supply Expenses	2,034,548	1,663,584	
Total Power Production Expenses	2,034,548	1,663,584	
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)	2,034	3,279	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)	15,041	10,224	52
Overhead Line Expenses (583)	15,297	1,956	53
Underground Line Expenses (584)	245	959	54
Street Lighting and Signal System Expenses (585)	1,602	825	55
Meter Expenses (586)	2,439	432	56
Customer Installations Expenses (587)	8,643	4,328	57
Miscellaneous Distribution Expenses (588)	11,543	11,346	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	2,274	3,371	60
Maintenance of Structures (591)	89	0	61
Maintenance of Station Equipment (592)	111	891	62
Maintenance of Overhead Lines (593)	16,652	12,564	63
Maintenance of Underground Lines (594)	2,715	3,244	64
Maintenance of Line Transformers (595)	4,209	3,846	65
Maintenance of Street Lighting and Signal Systems (596)	9,360	11,818	66
Maintenance of Meters (597)	3,482	922	67
Maintenance of Miscellaneous Distribution Plant (598)	2,570	2,425	68
Total Distribution Expenses	98,306	72,430	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	4,688	4,068	70
Customer Records and Collection Expenses (903)	18,786	19,212	71
Uncollectible Accounts (904)	2,083	3,570	72
Miscellaneous Customer Accounts Expenses (905)	74	0	73
Total Customer Accounts Expenses	25,631	26,850	
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)	25,522	24,202	78
Office Supplies and Expenses (921)	5,344	4,269	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	21,612	20,984	81
Property Insurance (924)		0	82
Injuries and Damages (925)	12,929	11,983	83
Employee Pensions and Benefits (926)	93,605	68,993	84
Regulatory Commission Expenses (928)	500	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	13,028	23,387	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	0	0	89
Total Administrative and General Expenses	172,540	153,818	
Total Operation and Maintenance Expenses	2,331,025	1,916,682	

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		52,868	51,287	1
Social Security		11,082	11,586	2
Wisconsin Gross Receipts Tax		7,962	8,385	3
PSC Remainder Assessment		1,964	2,684	4
Other (specify): NONE			0	5
Total tax expense		<u>73,876</u>	<u>73,942</u>	

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		0.180529				3
County tax rate	mills		1.901026				4
Local tax rate	mills		8.010052				5
School tax rate	mills		5.755729				6
Voc. school tax rate	mills		1.120226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.967562				10
Less: state credit	mills		0.791604				11
Net tax rate	mills		16.175958				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.010052				14
Combined School Tax Rate	mills		6.875955				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.886007				17
Total Tax Rate	mills		16.967562				18
Ratio of Local and School Tax to Total	dec.		0.877322				19
Total tax net of state credit	mills		16.175958				20
Net Local and School Tax Rate	mills		14.191516				21
Utility Plant, Jan. 1	\$	3,458,920	3,458,920				22
Materials & Supplies	\$	232,218	232,218				23
Subtotal	\$	3,691,138	3,691,138				24
Less: Plant Outside Limits	\$	105,849	105,849				25
Taxable Assets	\$	3,585,289	3,585,289				26
Assessment Ratio	dec.		1.039059				27
Assessed Value	\$	3,725,327	3,725,327				28
Net Local & School Rate	mills		14.191516				29
Tax Equiv. Computed for Current Year	\$	52,868	52,868				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)	\$	52,868					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)	374	994	34
Structures and Improvements (361)	0		35
Station Equipment (362)	121,882		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	226,487	72,729	38
Overhead Conductors and Devices (365)	208,096	68,201	39
Underground Conduit (366)	20,694	2,352	40
Underground Conductors and Devices (367)	189,930	79,075	41
Line Transformers (368)	483,103	74,053	42
Services (369)	139,401		43
Meters (370)	124,359	5,205	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	87,498		47
Total Distribution Plant	1,601,824	302,609	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	240,006		49
Office Furniture and Equipment (391)	35,688	1,620	50
Computer Equipment (391.1)	30,552		51
Transportation Equipment (392)	246,088	1,805	52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	46,367	1,085	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)			121,882 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,735		293,481 38
Overhead Conductors and Devices (365)	1,434		274,863 39
Underground Conduit (366)			23,046 40
Underground Conductors and Devices (367)			269,005 41
Line Transformers (368)	347		556,809 42
Services (369)	1,243		138,158 43
Meters (370)	189		129,375 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	787		86,711 47
Total Distribution Plant	9,735	0	1,894,698
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			240,006 49
Office Furniture and Equipment (391)			37,308 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 54

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.
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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	706,736	4,510	
Total utility plant in service directly assignable	2,511,930	307,119	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,511,930	307,119	

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	711,246
Total utility plant in service directly assignable	9,735	0	2,809,314
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	9,735	0	2,809,314

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.
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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)	
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)	110,012	6,614	38
Overhead Conductors and Devices (365)	97,257	6,291	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	95,869	6,461	41
Line Transformers (368)	0		42
Services (369)	84,624	18,940	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)	40,233	5,993	47
Total Distribution Plant	427,995	44,299	
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)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,002		113,624 38
Overhead Conductors and Devices (365)	750		102,798 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			102,330 41
Line Transformers (368)			0 42
Services (369)	651		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)	412		45,814 47
Total Distribution Plant	4,815	0	467,479
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--**

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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)
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	427,995	44,299
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 427,995	 44,299

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	4,815	0	467,479
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,815	0	467,479

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					0 28
363					0 29
364	5,735			5,735	0 30
365	1,434			1,434	0 31
366					0 32
367					0 33
368	347			347	0 34
369	1,243			1,243	0 35
370	189			189	0 36
371					0 37
372					0 38
373	787			787	0 39
	9,735	0	0	9,735	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
	9,735	0	0	9,735	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	1,614,233		130,114	51
Total accum. prov. for depreciation	1,614,233		130,114	

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)
			6,155	(9,735)	1,740,767 51
	9,735	0	6,155	0	1,740,767

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
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	3,002			3,002	0 30
365	750			750	0 31
366					0 32
367					0 33
368					0 34
369	651			651	0 35
370					0 36
371					0 37
372					0 38
373	412			412	0 39
	4,815	0	0	4,815	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
	4,815	0	0	4,815	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	268,546		15,208	51
Total accum. prov. for depreciation	268,546		15,208	

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)
				(4,815)	278,939 51
	4,815	0	0	0	278,939

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)	2	1			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	6,057	Tuesday	01/18/2005	12:00	3,392	1
February	02	5,558	Friday	02/18/2005	11:00	2,855	2
March	03	5,564	Wednesday	03/09/2005	11:00	3,040	3
April	04	5,633	Tuesday	04/19/2005	12:00	2,764	4
May	05	5,849	Tuesday	05/31/2005	02:00	2,913	5
June	06	7,425	Monday	06/27/2005	02:00	3,300	6
July	07	7,560	Wednesday	07/13/2005	02:00	3,595	7
August	08	7,597	Wednesday	08/03/2005	02:00	3,463	8
September	09	7,053	Monday	09/12/2005	02:00	3,111	9
October	10	6,420	Wednesday	10/05/2005	02:00	3,021	10
November	11	5,674	Wednesday	11/30/2005	11:00	2,964	11
December	12	6,175	Monday	12/19/2005	12:00	3,340	12
Total		76,565				37,758	

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	37,758	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	37,758	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	35,150	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	35,150	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,608	27
Total Energy Losses	2,608	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.9071%	29
Total Disposition of Energy	37,758	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	817	5,263	1
Total Sales for Residential Sales		817	5,263	
Commercial & Industrial				
GENERAL SERVICE	CG-1	469	10,454	2
SMALL POWER SERVICE	CP-1	32	7,091	3
LARGE POWER SERVICE	CP-2	7	11,876	4
Total Sales for Commercial & Industrial		508	29,421	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	40	466	5
Total Sales for Public Street & Highway Lighting		40	466	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,365	35,150	

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)	
		445,590	26,814	472,404	1
0	0	445,590	26,814	472,404	
		805,327	54,108	859,435	2
23,311	29,368	460,083	38,355	498,438	3
26,639	31,429	655,959	63,817	719,776	4
49,950	60,797	1,921,369	156,280	2,077,649	
		50,907	2,277	53,184	5
0	0	50,907	2,277	53,184	
				0	6
0	0	0	0	0	
49,950	60,797	2,417,866	185,371	2,603,237	

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	76,565				6
Average load factor	67.5547%				7
Total Cost of Purchased Power	1,962,151				8
Average cost per kWh	0.0520				9
On-Peak Hours (if applicable)	18475				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,564	1,828			12
February	1,394	1,461			13
March	1,541	1,499			14
April	1,354	1,410			15
May	1,407	1,506			16
June	1,734	1,566			17
July	1,636	1,959			18
August	1,831	1,632			19
September	1,541	1,570			20
October	1,457	1,564			21
November	1,447	1,517			22
December	1,569	1,771			23
Total kWh (000)	18,475	19,283			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 by Each Unit During Yr. (000's) (m)		Rated Unit Capacity (n)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
						kW	kVA		
Total				0	0	0	0	0	0

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 by Each Unit Generator During Yr. (000's) (j)		Rated Unit Capacity (k)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW	kVA		
Total		0	0	0	0	0	0

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.	High Schoo	West Pine	1
Voltage--High Side	24,900	24,900	24,900	24,900	14,400	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	3	1	3	4
Total Capacity of Transformers in kVA	2,000	2,000	5,000	2,000	3,750	5
Number of Spare Transformers on Hand	1	0	1		1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,419	619	33,836	1
Acquired during year	102	12	1,940	2
Total	1,521	631	35,776	3
Retired during year	4	2	30	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,517	629	35,746	6
Number end of year accounted for as follows:				7
In customers' use	1,320	544	28,857	8
In utility's use	34			9
				10
Locked meters on customers' premises				11
In stock	163	85	6,889	12
Total end of year	1,517	629	35,746	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	160	81,330	1
Sodium Vapor	250	70	94,510	2
Total		230	175,840	
Ornamental				
Sodium Vapor	150	160	131,760	3
Sodium Vapor	250	46	79,000	4
Total		206	210,760	
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 555 - Purchased power expense increased significantly due to higher energy and fuel costs.

Account 583 - Additional maintenance projects were completed in 2005.

Account 926 - Less employee pensions and benefit expenses were allocated to work orders in 2005.

Account 930 - The utility received a reimbursement of \$12,017 from Wisconsin Public Service for using utility staff to help with power outages.

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

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

Common Utility Plant Allocated to Electric Department - In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River 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 electric department".

If Adjustments for any account are nonzero, please explain.

Accounts 364, 365, 368, 369, 370, 373 and Common Utility Plant Allocated to Electric Department - In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River 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 electric 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 the Electric Department - In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River 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 electric department".

If Adjustments for any account are nonzero, please explain.

Account 364, 365, 369, 373 and Common Utility Plant Allocated to Electric Department - In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River 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 electric department".
