



3013 (01-03-11)

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, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I JOHN LASZCZKOWSKI of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/18/2011
(Date)

OFFICE MANAGER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANT'S COMPILATION REPORT

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

We have compiled the balance sheets of Eagle River Light & Water Commission as of December 31, 2010 and 2009, and the related income and earned surplus statements and the supplementary information for the years then ended included in the accompanying Municipal Utility Annual Report. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary information.

The financial statements included in the accompanying Municipal Utility Annual Report 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. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Wipfli LLP
March 18, 2011
Rhineland, Wisconsin

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAGLE RIVER LIGHT AND WATER COMMISSION

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

When was utility organized? 1/1/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN LASZCZKOWSKI

Title: OFFICE MANAGER

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

Email Address: jlaszczkowski@wppisys.org

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

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

Name: JEFFREY HYSLOP

Title: MAYOR/PRESIDENT

Office Address:

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

Telephone: (715) 479 - 8682 EXT 225

Fax Number: (715) 479 - 6904

Email Address: mayor@ci.eagle-river.wi.us

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

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/11/2010

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: PAT WEBER

Title: UTILITY MANAGER

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

Email Address: pweber@wppisys.org

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

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,842,763	3,649,201	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,413,923	3,149,890	2
Depreciation Expense (403)	256,931	247,255	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	167,468	157,970	5
Total Operating Expenses	3,838,322	3,555,115	
Net Operating Income	4,441	94,086	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,441	94,086	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,692	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,349	5,568	10
Miscellaneous Nonoperating Income (421)	632	11,350	11
Total Other Income	6,673	16,918	
Total Income	11,114	111,004	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(26,300)	(26,300)	12
Other Income Deductions (426)	66,455	66,510	13
Total Miscellaneous Income Deductions	40,155	40,210	
Income Before Interest Charges	(29,041)	70,794	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	73,172	76,922	14
Amortization of Debt Discount and Expense (428)	3,114	3,113	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	76,286	80,035	
Net Income	(105,327)	(9,241)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,361,202	4,408,035	20
Balance Transferred from Income (433)	(105,327)	(9,241)	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)	51,654	37,592	25
Total Unappropriated Earned Surplus End of Year (216)	4,204,221	4,361,202	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,842,763	0	3,842,763	1
Total (Acct. 400):	3,842,763	0	3,842,763	
Operation and Maintenance Expense (401-402):				
Derived	3,413,923	0	3,413,923	2
Total (Acct. 401-402):	3,413,923	0	3,413,923	
Depreciation Expense (403):				
Derived	256,931	0	256,931	3
Total (Acct. 403):	256,931	0	256,931	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	167,468	0	167,468	5
Total (Acct. 408):	167,468	0	167,468	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	4,441	0	4,441	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,692	0	2,692	8
Total (Acct. 415-416):	2,692	0	2,692	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC INVESTMENT INCOME	3,316	0	3,316	11
WATER INVESTMENT INCOME	33		33	12
Total (Acct. 419):	3,349	0	3,349	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		632	632	13
Contributed Plant - Electric			0	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	632	632	
TOTAL OTHER INCOME:	6,041	632	6,673	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(26,300)	0	(26,300)	16
NONE			0	17
Total (Acct. 425):	(26,300)	0	(26,300)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	18,316	18,316	18
Depreciation Expense on Contributed Plant - Electric	0	48,139	48,139	19
NONE			0	20
Total (Acct. 426):	0	66,455	66,455	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(26,300)	66,455	40,155	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	73,172	0	73,172	21
Total (Acct. 427):	73,172	0	73,172	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT ELECTRIC	2,865	0	2,865	22
AMORTIZATION OF DEBT DISCOUNT WATER	249		249	23
Total (Acct. 428):	3,114	0	3,114	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	76,286	0	76,286	
NET INCOME:	(39,504)	(65,823)	(105,327)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,053,793	2,307,409	4,361,202	28
Total (Acct. 216):	2,053,793	2,307,409	4,361,202	
Balance Transferred from Income (433):				
Derived	(39,504)	(65,823)	(105,327)	29
Total (Acct. 433):	(39,504)	(65,823)	(105,327)	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
TRANSFERS TO MUNICIPALITY	51,654		51,654	33
Total (Acct. 439)--Debit:	51,654	0	51,654	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,962,635	2,241,586	4,204,221	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		10,294			10,294	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		7,602			7,602	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	7,602	0	0	7,602	
Net income (or loss)	0	2,692	0	0	2,692	

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	416,196	3,426,567	0	0	3,842,763	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	10,800		0	10,800	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	931	3,580			4,511	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	415,265	3,412,187	0	0	3,827,452	

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	86,508	0	86,508	1
Electric operating expenses	191,504	0	191,504	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	9,370	0	9,370	8
Electric utility plant accounts	40,240	0	40,240	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	327,622	0	327,622	

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	2.0	1
Electric	6.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,819,697	9,669,753	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,147,067	3,844,584	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,672,630	5,825,169	
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)	100,000	0	7
Other Investments (124)	0	4,405	8
Sinking Funds (125)	229,534	234,867	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	329,534	239,272	
CURRENT AND ACCRUED ASSETS			
Cash (131)	471,087	734,002	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	422,621	416,249	17
Other Accounts Receivable (143)	30,042	38,908	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	16,786	12,798	20
Plant Materials and Operating Supplies (154)	354,367	351,188	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	15,645	295	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,310,548	1,553,440	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,896	28,010	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	24,896	28,010	
Total Assets and Other Debits	7,337,608	7,645,891	

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)	710,375	702,071	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	4,204,221	4,361,202	37
Total Proprietary Capital	4,914,596	5,063,273	
LONG-TERM DEBT			
Bonds (221)	1,578,545	1,674,520	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	75,894	138,711	40
Total Long-Term Debt	1,654,439	1,813,231	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	271,785	246,543	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	6,946	21,662	45
Interest Accrued (237)	15,016	15,621	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	104,328	93,547	48
Total Current and Accrued Liabilities	398,075	377,373	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	370,498	392,014	51
Total Deferred Credits	370,498	392,014	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,337,608	7,645,891	

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	4,129,122	0	0	5,540,631	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,650,972	0	0	4,067,834	2
Utility Plant in Service - Contributed Plant (101.2)	1,583,349	0	0	1,508,718	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)				8,824	8
Total Utility Plant	4,234,321	0	0	5,585,376	
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)	808,490	0	0	2,529,084	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	350,224	0	0	459,269	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,158,714	0	0	2,988,353	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,075,607	0	0	2,597,023	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	744,279	2,355,871			3,100,150	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,902	183,029			256,931	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,804				2,804	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	76,706	183,029	0	0	259,735	16
Debits during year						17
Book cost of plant retired	12,495	9,816			22,311	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,495	9,816	0	0	22,311	25
Balance end of year (111.1)	808,490	2,529,084	0	0	3,337,574	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	331,908	412,526			744,434	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	18,316	48,139			66,455	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	18,316	48,139	0	0	66,455	16
Debits during year						17
Book cost of plant retired	0	1,396			1,396	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	1,396	0	0	1,396	25
Balance end of year (111.2)	350,224	459,269	0	0	809,493	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121. 2. Other items may be grouped by classes of property. 3. Describe in detail any investment in sewer department carried in this account. |
|---|

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	4,512	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	4,512	
Deductions:		
Accounts written off during the year: Utility Customers	4,512	5
Accounts written off during the year: Others		6
Total accounts written off	4,512	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			312,714		312,714	307,691	3
Total Electric Utility					312,714	307,691	

Account	Total End of Year	Amount Prior Year	
Electric utility total	312,714	307,691	1
Water utility (154)	41,653	43,497	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	354,367	351,188	

**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)	2,865	428	22,904	1
2004 REVENUE BONDS (WATER)	249	428	1,992	2
Total			24,896	
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	702,071	1
Changes during year (explain):		
MUNICIPALITY CONTRIBUTION TO DEBT PAYMENTS	7,929	2
MUNICIPALITY CONTRIBUTION TO PARK BATHROOM	375	3
Balance end of year	710,375	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 REVENUE BONDS (WATER)	10/15/2004	05/01/2019	3.77%	80,800	1
2004 REVENUE BONDS (ELECTRIC)	10/15/2004	05/01/2019	3.77%	929,200	2
2008 REVENUE BONDS (WATER)	09/01/2008	09/01/2048	4.38%	434,671	3
2008 REVENUE BONDS (WATER)	12/01/2008	12/01/2048	4.25%	133,874	4
Total Bonds (Account 221):				1,578,545	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2006 PROMISSORY NOTE WATER	05/01/2006	05/01/2011	3.95%	21,508	2
RIVER VALLEY BANK ELECTRIC	05/28/2008	05/28/2013	3.99%	54,386	3
Total for Account 224				75,894	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,662	1
Accruals:		
Charged water department expense	60,945	2
Charged electric department expense	106,523	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	167,468	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	19,377	7
PSC Remainder Assessment	3,695	8
Other (explain):		
PROPERTY TAX EQUIVALENT	145,873	9
WISCONSIN GROSS RECEIPTS TAX	11,378	10
PROPERTY TAX EQUIVALENT ON METERS	1,861	11
Total payments and other debits	182,184	
Balance end of year	6,946	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 REVENUE BONDS (WATER)	513	3,541	3,550	504	1
2004 REVENUE BONDS (ELECTRIC)	5,913	40,714	40,809	5,818	2
2008 REVENUE BONDS (WATER)	6,370	19,098	19,163	6,305	3
2008 REVENUE BONDS (WATER)	1,907	5,715	5,736	1,886	4
Subtotal	14,703	69,068	69,258	14,513	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2006 PROMISSORY NOTE	416	1,648	1,923	141	6
2008 PROMISSORY NOTE	502	2,456	2,596	362	7
Subtotal	918	4,104	4,519	503	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	15,621	73,172	73,777	15,016	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO GENERAL FUND	100,000	1
Total (Acct. 123):	100,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION ACCOUNT - WATER	2,470	3
REDEMPTION ACCOUNT - ELECTRIC	28,402	4
RESERVE ACCOUNT - ELECTRIC	149,524	5
REPLACEMENT ACCOUNT - WATER	15,000	6
REDEMPTION ACCOUNT - WATER	11,155	7
EQUIPMENT ACCOUNT - ELECTRIC	7,731	8
EQUIPMENT ACCOUNT - WATER	2,250	9
RESERVE ACCOUNT - WATER	13,002	10
Total (Acct. 125):	229,534	
Depreciation Fund (126):		
NONE		11
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		12
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,658	15
Electric	372,963	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	422,621	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Other (specify):		
POLE RENTAL ELECTRIC	30,042	* 21
Total (Acct. 143):	30,042	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT BILLS ELECTRIC	6,788	* 22
DELINQUENT BILLS WATER	2,997	* 23
SPECIAL ASSESSMENTS WATER	3,092	* 24
SURVEY COSTS PAID BY UTILITY FOR MUNICIPALITY	3,909	* 25
Total (Acct. 145):	16,786	
Prepayments (165):		
PREPAID INSURANCE	15,645	* 26
Total (Acct. 165):	15,645	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		31
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	341,889	33
PUBLIC BENEFITS	28,609	34
Total (Acct. 253):	370,498	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

165: Prepaid health and workers compensation insurance

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

143: Electric Pole Rental

145: These are amounts due from the Municipality for delinquent bills put on the tax roll, special assessments to be collected by the Municipality, and receivable for an invoice paid by the Utility for the Municipality.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,598,372	4,049,491	0	0	6,647,863	1
Materials and Supplies	42,575	310,202	0	0	352,777	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	776,384	2,442,477	0	0	3,218,861	4
Customer Advances for Construction					0	5
Regulatory Liability	191,884	163,155	0	0	355,039	6
NONE					0	7
Average Net Rate Base	1,672,679	1,754,061	0	0	3,426,740	
Net Operating Income	5,204	(763)	0	0	4,441	8
Net Operating Income as a percent of						
Average Net Rate Base	0.31%	-0.04%	N/A	N/A	0.13%	

**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	198,991	169,198	0	0	368,189	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	184,777	157,112	0	0	341,889	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	392,826	407,249	1
Total Sales of Water	392,826	407,249	
Other Operating Revenues			
Forfeited Discounts (470)	1,599	1,652	2
Rents from Water Property (472)	14,327	13,451	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,444	11,356	5
Total Other Operating Revenues	23,370	26,459	
Total Operating Revenues	416,196	433,708	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	934	1,024	6
Pumping Expenses (620-633)	30,447	28,303	7
Water Treatment Expenses (640-652)	15,392	18,684	8
Transmission and Distribution Expenses (660-678)	82,413	86,654	9
Customer Accounts Expenses (901-906)	15,517	17,218	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	131,442	146,735	12
Total Operation and Maintenance Expenses	276,145	298,618	
Other Operating Expenses			
Depreciation Expense (403)	73,902	69,289	13
Amortization Expense (404-407)		0	14
Taxes (408)	60,945	63,702	15
Total Other Operating Expenses	134,847	132,991	
Total Operating Expenses	410,992	431,609	
NET OPERATING INCOME	5,204	2,099	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	674	21,707	103,507	5
Commercial (461.2)	327	39,340	129,239	6
Industrial (461.3)				7
Public Authority (461.4)	22	3,817	12,103	8
Total Metered Sales to General Customers (461)	1,023	64,864	244,849	
Private Fire Protection Service (462)	17		7,623	9
Public Fire Protection Service (463)	1		140,354	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,041	64,864	392,826	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	140,354	3
NONE		4
Total Public Fire Protection Service (463)	140,354	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,599	6
Other (specify):		
Total Forfeited Discounts (470)	1,599	
Rents from Water Property (472):		
RENT FOR TOWER SPACE	14,327	7
Total Rents from Water Property (472)	14,327	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	7,444	10
Other (specify):		
Total Other Water Revenues (474)	7,444	

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)	408	566	1
Operation Labor and Expenses (601)	83	0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	418	372	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)	25	86	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	934	1,024	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	8,040	7,484	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	18,700	17,414	16
Pumping Labor and Expenses (624)	1,597	2,463	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	151	203	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	610	60	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	1,349	679	24
Total Pumping Expenses	30,447	28,303	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	563	302	25
Chemicals (641)	13,217	17,855	26
Operation Labor and Expenses (642)	109	61	27
Miscellaneous Expenses (643)	391	420	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	210	46	31
Maintenance of Water Treatment Equipment (652)	902	0	32
Total Water Treatment Expenses	15,392	18,684	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	4,541	7,469	33
Storage Facilities Expenses (661)	8,550	7,608	34
Transmission and Distribution Lines Expenses (662)	16,717	18,796	35
Meter Expenses (663)	5,877	13,149	36
Customer Installations Expenses (664)	238	1,088	37
Miscellaneous Expenses (665)	4,132	14,291	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		308	40
Maintenance of Structures and Improvements (671)	42	69	41
Maintenance of Distribution Reservoirs and Standpipes (672)	12,199	197	* 42
Maintenance of Transmission and Distribution Mains (673)	4,758	4,115	43
Maintenance of Services (675)	3,527	10,257	44
Maintenance of Meters (676)	5,297	3,838	45
Maintenance of Hydrants (677)	12,741	1,363	* 46
Maintenance of Miscellaneous Plant (678)	3,794	4,106	47
Total Transmission and Distribution Expenses	82,413	86,654	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	26	0	48
Meter Reading Expenses (902)	2,039	2,517	49
Customer Records and Collection Expenses (903)	12,428	11,852	50
Uncollectible Accounts (904)	931	2,849	51
Miscellaneous Customer Accounts Expenses (905)	93	0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	15,517	17,218	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,594	24,873	55
Office Supplies and Expenses (921)	2,063	2,131	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	13,076	18,743	58
Property Insurance (924)		0	59
Injuries and Damages (925)	8,822	6,486	60
Employee Pensions and Benefits (926)	58,828	72,355	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	15,759	15,847	64
Rents (931)	6,300	6,300	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	131,442	146,735	
Total Operation and Maintenance Expenses	276,145	298,618	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

672: During the year an elevated tank developed a leak. The increase is due to the costs of this unusual and infrequent repair to the tank. The total cost of this repair by an independent contractor was \$9,800.

677: This increase is due to approximately four car accidents involving hydrants during the year. The repairs did not require the replacement of hydrants, valves, water main, or related infrastructure.

926: The decrease is due to employees spending less time performing water related work and more time in other departments.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		55,009	55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,861	1,615	2
Net property tax equivalent		53,148	53,394	
Social Security		7,354	9,935	3
PSC Remainder Assessment		443	373	4
Other (specify): NONE			0	5
Total tax expense		60,945	63,702	

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		0.173995				3
County tax rate	mills		1.779589				4
Local tax rate	mills		7.568488				5
School tax rate	mills		1.139030				6
Voc. school tax rate	mills		5.255944				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		15.917046				10
Less: state credit	mills		0.415210				11
Net tax rate	mills		15.501836				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.568488				14
Combined School Tax Rate	mills		6.394974				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.963462				17
Total Tax Rate	mills		15.917046				18
Ratio of Local and School Tax to Total	dec.		0.877265				19
Total tax net of state credit	mills		15.501836				20
Net Local and School Tax Rate	mills		13.599213				21
Utility Plant, Jan. 1	\$	4,129,122	4,129,122				22
Materials & Supplies	\$	43,497	43,497				23
Subtotal	\$	4,172,619	4,172,619				24
Less: Plant Outside Limits	\$	76,751	76,751				25
Taxable Assets	\$	4,095,868	4,095,868				26
Assessment Ratio	dec.		0.975295				27
Assessed Value	\$	3,994,680	3,994,680				28
Net Local & School Rate	mills		13.599213				29
Tax Equiv. Computed for Current Year	\$	54,324	54,324				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	55,009					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,014				1,014	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	56,859				56,859	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	57,873	0	0	0	57,873	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	35,527	2,917			38,444	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	34,761				34,761	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	13,230	4,414	100		17,544	16
Total Pumping Plant	83,518	7,331	100	0	90,749	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	12,933				12,933	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,933	0	0	0	12,933	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	700				700	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	626,049				626,049	24
Transmission and Distribution Mains (343)	979,542				979,542	25
Services (345)	224,457	5,646			230,103	26
Meters (346)	142,748	915	1,463		142,200	27
Hydrants (348)	116,861				116,861	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	4,380				4,380	29
Total Transmission and Distribution Plant	2,094,737	6,561	1,463	0	2,099,835	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	12,828				12,828	31
Office Furniture and Equipment (391)	9,587				9,587	32
Computer Equipment (391.1)	20,984				20,984	33
Transportation Equipment (392)	139,026				139,026	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	93,988				93,988	36
Laboratory Equipment (395)	2,278				2,278	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	10,932		10,932		0	* 39
SCADA Equipment (397.1)	0	103,802			103,802	* 40
Miscellaneous Equipment (398)	7,089				7,089	41
Total General Plant	296,712	103,802	10,932	0	389,582	
Total utility plant in service directly assignable	2,545,773	117,694	12,495	0	2,650,972	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,545,773	117,694	12,495	0	2,650,972	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

397: During the year the Utility installed a new SCADA system which replaced most existing communications and monitoring equipment and infrastructure. This was financed entirely by the Utility.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	112,731				112,731	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,583,349	0	0	0	1,583,349	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,583,349	0	0	0	1,583,349	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,583,349	0	0	0	1,583,349	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328	100			100	0 *	11
	100	0	0	100	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					0	18
345					0	19
346	1,463			1,463	0 *	20
348					0	21
349					0	22
	1,463	0	0	1,463	0	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		* 31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
 Common Utility Plant Allocated to Water Department	 744,279	 0.00%	 76,706	 * 34
Total accum. prov. for depreciation	744,279		76,706	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397	10,932			10,932	0	* 31
397.1					0	32
398					0	33
	<u>10,932</u>	0	0	10,932	0	
	<u>12,495</u>	0	0	12,495	0	
				(12,495)	808,490	* 34
	<u>12,495</u>	0	0	0	808,490	

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

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

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

Common Utility Plant Allocated to Water Department: In 2000, the Utility switched to a new accounting system. WPPI requested all of their members to use the class AB chart of accounts. Eagle River Light & Water does not have individual accumulated depreciation expense accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to water department".

If Adjustments for any account are nonzero, please explain.

Adjustments are to offset the retirement amounts and reclassify them to the composite line or Schedule W-10.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
 Common Utility Plant Allocated to Water Department	 331,908	 0.00%	 18,316	 * 34
Total accum. prov. for depreciation	331,908		18,316	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	0	
					350,224	* 34
	0	0	0	0	350,224	

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

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

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

Common Utility Plant Allocated to Water Department: In 2000, the Utility switched to a new accounting system. WPPI requested all of their members to use the class AB chart of accounts. Eagle River Light & Water does not have individual accumulated depreciation expense accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to water department".

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

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SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,188	6,188	1
February			5,923	5,923	2
March			6,050	6,050	3
April			5,431	5,431	4
May			10,643	10,643	5
June			8,743	8,743	6
July			8,313	8,313	7
August			7,586	7,586	8
September			5,831	5,831	9
October			6,057	6,057	10
November			4,245	4,245	11
December			5,631	5,631	12
Total annual pumpage	0	0	80,641	80,641	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	80,641	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	80,641	4
Less: Gallons (000's) sold (Revenue Water):	64,864	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	15,777	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	3,174	8
Gallons (000's) used for fire protection:	39	9
Gallons (000's) used to prevent freezing of distribution system:	1,174	10
Gallons (000's) used for other system uses:	245	11
Subtotal Authorized System Uses:	4,632	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	120	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	11,025	18
Subtotal Water Losses:	11,145	19
Percentage of water entering distribution system sold:	80%	20
Percentage of Real and Apparent Losses:	14%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,079	29
Date of maximum: 06/08/2010		30
Cause of maximum: FLUSHING HYDRANTS		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4	33
Date of minimum: 12/25/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	112,566	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,669	43
Outside municipality?	25	44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

The two water main breaks during the year were repaired with sleeves. There were no replacements of any length of water main.

WATER AUDIT AND OTHER STATISTICS (cont.)

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SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
815 WEST PINE STREET	#1	92	12	432,000	Yes	1
815 WEST PINE STREET	#2	75	20	504,000	Yes	2
4890 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)	#3	#1
Identification	#1	#2		#3	1
Location	815 WEST PINE STREET	815 WEST PINE STREET	4890 SHERBURN STREET		2
Purpose	P	P		P	3
Destination	D	D		D	4
Pump Manufacturer	PEERLESS	POMONA	LAYNE		5
Year Installed	1935	1941	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	350	950		8
Pump Motor or Standby Engine Mfr	U S VERTICLE	G.E.	G.E.		9
Year Installed	1935	1973	1971		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	30	50	100		12
Footnotes					13
					14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1991			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	170			6
Total capacity in gallons (actual)	300,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	540.0000	137.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

WATER MAINS

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

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

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	6				6		1
M	0.750	448				448	32	2
L	1.000	2				2		3
M	1.000	521	1			522	7	* 4
M	1.250	12				12		5
M	1.500	48				48	13	6
M	2.000	20				20	1	7
P	2.000		1			1	1	* 8
M	3.000	1				1		9
M	4.000	11				11	2	10
M	6.000	19				19	11	11
Total Utility		1,088	2	0	0	1,090	67	

WATER SERVICES

Water Services (Page W-22)

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

1" Metal: This service was added to an empty lot. The City was excavating the street for a purpose unrelated to the Utility. It was decided to take advantage of this by adding service to the lot during excavation. This addition was financed entirely by the Utility.

2" Plastic: The Utility added a service to a City park for a bathroom. This was financed entirely by the Utility.

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.

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	909	12	10		911	80	1
1.000	103				103	5	2
1.250	2				2	0	3
1.500	18				18	9	4
2.000	14		1		13	4	5
3.000	6				6	2	6
4.000	3				3	1	7
Total:	1,055	12	11	0	1056	101	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

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	669	206	0	9	0	27	911	1
1.000	5	86	0	8	0	4	103	2
1.250	0	2	0	0	0	0	2	3
1.500	0	15	0	3	0	0	18	4
2.000	0	11	0	0	0	2	13	5
3.000	0	4	0	2	0	0	6	6
4.000	0	3	0	0	0	0	3	7
Total:	674	327	0	22	0	33	1056	

METERS

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Meters are tested at least once every ten years or replaced as needed. The Utility does not test meters on a consistent basis annually but instead alternates the extent of testing with electric meters from year to year. The Utility tested a total of 85 (8%) and 307 (30%) of meters 1" or smaller in 2010 and 2009, respectively. The Utility believes that this schedule allows all meters to be tested well within the required intervals.

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

Yes. All station meters were tested during the year.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

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

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

Number of hydrants operated during year:	238
Number of distribution system valves end of year:	431
Number of distribution valves operated during year:	216

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	WELL #2, 815 West Pine Street	Turbine	7/15/2010	1
Station Meter	6	WELL #1, 815 West Pine Street	Magnetic	7/15/2010	2
Station Meter	10	WELL #3, 4890 Sherburn Street	Turbine	7/15/2010	3

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	Location (a)	Customers End of Year (b)
Vilas	County	
	Cities	
	EAGLE RIVER	1,669
	Total Cities:	1,669
	Towns	
	LINCOLN	25
	Total Towns:	25
Total Vilas	County:	1,694
Total Company:		1,694

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,371,911	3,150,034	1
Total Sales of Electricity	3,371,911	3,150,034	
Other Operating Revenues			
Forfeited Discounts (450)	6,785	6,059	2
Miscellaneous Service Revenues (451)	600	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	27,173	29,700	5
Interdepartmental Rents (455)	10,800	10,800	6
Other Electric Revenues (456)	9,298	18,900	7
Total Other Operating Revenues	54,656	65,459	
Total Operating Revenues	3,426,567	3,215,493	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,678,470	2,449,714	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	166,497	118,695	10
Customer Accounts Expenses (901-905)	35,745	39,914	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	257,066	242,949	14
Total Operation and Maintenance Expenses	3,137,778	2,851,272	
Other Expenses			
Depreciation Expense (403)	183,029	177,966	15
Amortization Expense (404-407)		0	16
Taxes (408)	106,523	94,268	17
Total Other Expenses	289,552	272,234	
Total Operating Expenses	3,427,330	3,123,506	
NET OPERATING INCOME	(763)	91,987	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	6,785	2
Other (specify):		
Total Forfeited Discounts (450)	6,785	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	600	3
Total Miscellaneous Service Revenues (451)	600	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
SALE OF POLE SPACE	21,041	5
RENTAL OF LAND NEAR SUBSTATION	6,132	6
Total Rent from Electric Property (454)	27,173	
Interdepartmental Rents (455):		
RENTAL OF SPACE	10,800	7
Total Interdepartmental Rents (455)	10,800	
Other Electric Revenues (456):		
STREET LIGHT REPLACEMENT CHARGE	4,892	8
SALE OF SCRAP METAL	552	9
MAINTENANCE AND RELOCATION OF ELECTRIC SERVICE	623	10
OTHER ELECTRIC REVENUES	3,231	11
Total Other Electric Revenues (456)	9,298	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,678,470	2,449,714	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	2,678,470	2,449,714	
Total Power Production Expenses	2,678,470	2,449,714	
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)	12,710	8,316	50
Load Dispatching (581)		0	51
Station Expenses (582)	22,098	18,326	52
Overhead Line Expenses (583)	5,361	3,655	53
Underground Line Expenses (584)	6,992	4,689	54
Street Lighting and Signal System Expenses (585)	720	512	55
Meter Expenses (586)	755	1,092	56
Customer Installations Expenses (587)	9,099	6,732	57
Miscellaneous Distribution Expenses (588)	16,078	20,363	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	141	428	60
Maintenance of Structures (591)	330	52	61
Maintenance of Station Equipment (592)	6,670	64	62
Maintenance of Overhead Lines (593)	54,918	28,869	* 63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	13,859	1,039	* 64
Maintenance of Line Transformers (595)	3,206	1,498	65
Maintenance of Street Lighting and Signal Systems (596)	7,667	15,455	66
Maintenance of Meters (597)	2,047	3,555	67
Maintenance of Miscellaneous Distribution Plant (598)	3,846	4,050	68
Total Distribution Expenses	166,497	118,695	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	7,833	7,146	70
Customer Records and Collection Expenses (903)	24,143	24,344	71
Uncollectible Accounts (904)	3,580	8,310	72
Miscellaneous Customer Accounts Expenses (905)	189	114	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	35,745	39,914	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	48,418	49,400	79
Office Supplies and Expenses (921)	4,099	4,529	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	19,623	31,100	* 82
Property Insurance (924)		0	83
Injuries and Damages (925)	17,644	12,972	84
Employee Pensions and Benefits (926)	133,847	116,772	* 85
Regulatory Commission Expenses (928)		2,350	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	20,835	13,226	88
Rents (931)	12,600	12,600	89
Maintenance of General Plant (932)		0	90
Total Administrative and General Expenses	257,066	242,949	
Total Operation and Maintenance Expenses	3,137,778	2,851,272	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

593: The increase is due to extra maintenance projects during the year that had been deferred while the Wall St. and Industrial Park projects were in progress.

594: The increase is due to extra maintenance projects during the year that had been deferred while the Wall St. and Industrial Park projects were in progress.

923: In 2009 an unusually high quantity of meters were tested by hiring an independent contractor. 2010 expenses are back to normal.

926: The increase is due to employees spending more time performing work for the electric department such as line maintenance.

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		76,150	65,952	1
Social Security		16,811	14,919	2
Wisconsin Gross Receipts Tax		11,378	11,156	3
PSC Remainder Assessment		2,771	2,738	4
Other (specify):				
DEPARTMENT OF REVENUE LICENSE FEE AND SALES TAX CREDITS		(587)	(497)	5
Total tax expense		106,523	94,268	

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							
State tax rate	mills		0.173995				2
County tax rate	mills		1.779589				3
Local tax rate	mills		7.568488				4
School tax rate	mills		1.139030				5
Voc. school tax rate	mills		5.255944				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		15.917046				9
Less: state credit	mills		0.415210				10
Net tax rate	mills		15.501836				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.568488				12
Combined School Tax Rate	mills		6.394974				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		13.963462				15
Total Tax Rate	mills		15.917046				16
Ratio of Local and School Tax to Total	dec.		0.877265				17
Total tax net of state credit	mills		15.501836				18
Net Local and School Tax Rate	mills		13.599213				19
Utility Plant, Jan. 1	\$	5,540,631	5,540,631				20
Materials & Supplies	\$	307,691	307,691				21
Subtotal	\$	5,848,322	5,848,322				22
Less: Plant Outside Limits	\$	106,906	106,906				23
Taxable Assets	\$	5,741,416	5,741,416				24
Assessment Ratio	dec.		0.975295				25
Assessed Value	\$	5,599,574	5,599,574				26
Net Local & School Rate	mills		13.599213				27
Tax Equiv. Computed for Current Year	\$	76,150	76,150				28
Tax Equivalent per 1994 PSC Report	\$	51,287					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	76,150					31
Footnotes							32

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	33,007				33,007	29
Overhead Conductors and Devices (356)	13,946				13,946	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	222,606	0	0	0	222,606	
DISTRIBUTION PLANT						
Land and Land Rights (360)	1,368				1,368	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	581,260				581,260	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	301,980	14,485	2,423		314,042	38
Overhead Conductors and Devices (365)	315,120				315,120	39
Underground Conduit (366)	23,046				23,046	40
Underground Conductors and Devices (367)	684,857				684,857	41
Line Transformers (368)	627,915	8,940	6,609		630,246	42
Services (369)	187,363	352			187,715	43
Meters (370)	134,954		500		134,454	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	61,527	5,626	284		66,869	47
Total Distribution Plant	2,919,390	29,403	9,816	0	2,938,977	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	343,354				343,354	49
Office Furniture and Equipment (391)	44,944				44,944	50
Computer Equipment (391.1)	33,597				33,597	51
Transportation Equipment (392)	310,197	17,098			327,295	52
Stores Equipment (393)	2,626				2,626	53
Tools, Shop and Garage Equipment (394)	49,026				49,026	54
Laboratory Equipment (395)	8,519				8,519	55
Power Operated Equipment (396)	52,888				52,888	56
Communication Equipment (397)	36,108				36,108	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	7,894				7,894	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	889,153	17,098	0	0	906,251	
Total utility plant in service directly assignable	4,031,149	46,501	9,816	0	4,067,834	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	4,031,149	46,501	9,816	0	4,067,834	

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	683,032				683,032	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	113,624		912		112,712	38
Overhead Conductors and Devices (365)	102,798				102,798	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	422,885				422,885	41
Line Transformers (368)	25,068		275		24,793	42
Services (369)	116,724	632			117,356	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	45,351		209		45,142	47
Total Distribution Plant	1,509,482	632	1,396	0	1,508,718	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,509,482	632	1,396	0	1,508,718	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,509,482	632	1,396	0	1,508,718	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	0	0.00%		* 30
Overhead Conductors and Devices (365)	0	0.00%		31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	0	0.00%		33
Line Transformers (368)	0	0.00%		* 34
Services (369)	0	0.00%		35
Meters (370)	0	0.00%		* 36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		* 39
Total Distribution Plant	0		0	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
Common Utility Plant Allocated to Electric Department	2,355,871	0.00%	183,029	* 51
Total accum. prov. for depreciation	2,355,871		183,029	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,355,871		183,029	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	2,423			2,423	0	* 30
365					0	31
366					0	32
367					0	33
368	6,609			6,609	0	* 34
369					0	35
370	500			500	0	* 36
371					0	37
372					0	38
373	284			284	0	* 39
	9,816	0	0	9,816	0	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	0	
	9,816	0	0	9,816	0	
				(9,816)	2,529,084	* 51
	9,816	0	0	0	2,529,084	
399					0	52
	0	0	0	0	0	
	9,816	0	0	0	2,529,084	

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

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

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

Common Utility Plant Allocated to Electric Department: In 2000, the Utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River Light and Water does not have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to electric department".

If Adjustments for any account are nonzero, please explain.

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

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

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ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	0	0.00%		* 30
Overhead Conductors and Devices (365)	0	0.00%		31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	0	0.00%		33
Line Transformers (368)	0	0.00%		* 34
Services (369)	0	0.00%		35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		* 39
Total Distribution Plant	0		0	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	0		0	
Common Utility Plant Allocated to Electric Department	412,526	0.00%	48,139	* 51
Total accum. prov. for depreciation	412,526		48,139	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	412,526		48,139	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	912			912	0	* 30
365					0	31
366					0	32
367					0	33
368	275			275	0	* 34
369					0	35
370					0	36
371					0	37
372					0	38
373	209			209	0	* 39
	1,396	0	0	1,396	0	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	0	
	1,396	0	0	1,396	0	
				(1,396)	459,269	* 51
	1,396	0	0	0	459,269	
399					0	52
	0	0	0	0	0	
	1,396	0	0	0	459,269	

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

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

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

Common Utility Plant Allocated to Electric Department: In 2000, the Utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River Light and Water does not have individual accumulated depreciation accounts established; therefore all current year activity is shown in the line "Common utility plant allocated to electric department".

If Adjustments for any account are nonzero, please explain.

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

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

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TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,569	Monday	01/04/2010	11:00	3,262	1
February	02	5,454	Monday	02/01/2010	11:00	2,825	2
March	03	5,149	Monday	03/01/2010	11:00	2,857	3
April	04	5,048	Thursday	04/15/2010	12:00	2,648	4
May	05	7,330	Tuesday	05/25/2010	13:00	2,961	5
June	06	6,505	Tuesday	06/22/2010	16:00	2,965	6
July	07	6,956	Wednesday	07/07/2010	14:00	3,437	7
August	08	7,337	Monday	08/30/2010	16:00	3,444	8
September	09	5,904	Wednesday	09/01/2010	14:00	2,775	9
October	10	5,119	Wednesday	10/06/2010	14:00	2,788	10
November	11	4,954	Thursday	11/18/2010	11:00	2,781	11
December	12	5,457	Monday	12/20/2010	11:00	3,164	12
Total		70,782				35,907	

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	35,907	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	35,907	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,547	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	33,547	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,360	27
Total Energy Losses	2,360	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.5725%	29
Total Disposition of Energy	35,907	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	922	5,391	1
Total Sales for Residential Sales		922	5,391	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	27	6,251	2
LARGE TIME OF DAY SERVICE	CP-2	7	12,004	3
GENERAL SERVICE	GS-1	507	9,487	4
Total Sales for Commercial & Industrial		541	27,742	
Public Street & Highway Lighting				
STREET LIGHT SERVICE	MS-1	14	414	5
Total Sales for Public Street & Highway Lighting		14	414	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,477	33,547	

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)	
		618,951	16,100	635,051	1
0	0	618,951	16,100	635,051	
19,268	24,373	569,908	20,398	590,306	2
27,786	34,961	996,176	42,308	1,038,484	3
1,032	1,032	1,009,741	32,009	1,041,750	4
48,086	60,366	2,575,825	94,715	2,670,540	
		65,056	1,264	66,320	5
0	0	65,056	1,264	66,320	
				0	6
0	0	0	0	0	
48,086	60,366	3,259,832	112,079	3,371,911	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Eagle River Substati				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	715000				4
Point of Metering	Cranberry substation				5
Total of 12 Monthly Maximum Demands -- kW	70,782				6
Average load factor	69.4918%				7
Total Cost of Purchased Power	2,678,470				8
Average cost per kWh	0.0746				9
On-Peak Hours (if applicable)	17989				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,228	2,034			12
February	1,172	1,653			13
March	1,239	1,619			14
April	1,155	1,493			15
May	1,180	1,781			16
June	1,321	1,644			17
July	1,427	2,009			18
August	1,513	1,931			19
September	1,178	1,597			20
October	1,138	1,650			21
November	1,147	1,633			22
December	1,358	1,807			23
Total kWh (000)	15,056	20,851			24

Footnotes:

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

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	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?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	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?	0	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

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

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West Pine					16
Voltage--High Side	24,900					17
Voltage--Low Side	4,160					18
Num. of Main Transformers in Operation	3					19
Total Capacity of Transformers in kVA	3,750					20
Number of Spare Transformers on Hand	1					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes	*					25

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	1,620	664		38,018	* 1
Acquired during year	0	20		370	2
Total	1,620	684		38,388	3
Retired during year	6	7		158	4
Sales, transfers or adjustments increase (decrease)	(5)				5
Number end of year	1,609	677		38,230	6
Number end of year accounted for as follows:					7
In customers' use	1,471	579		27,436	8
In utility's use					9
Locked meters on customers' premises					10
In stock	138	98		10,794	12
Total end of year	1,609	677		38,230	13

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Electric Distribution Meters & Line Transformers (Page E-27)

General footnotes

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

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	159	76,320	1
Sodium Vapor	250	69	74,520	2
Total		228	150,840	
Ornamental				
Sodium Vapor	150	160	124,870	3
Sodium Vapor	250	46	78,740	4
Total		206	203,610	
Other				
NONE				5
Total		0	0	