



3013 (02-09-04)

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, 2002

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EAGLE RIVER LIGHT AND WATER COMMISSION

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

When was utility organized? 1/1/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA E KUKANICH

Title: OFFICE MANAGER

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: VACANT

Title: MANAGER

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address:

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

Name: MATT LAVOLD

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

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

Telephone: (608) 249 - 6622 EXT 2679

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

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

Name: JEFF HYSLOP

Title: MAYOR

Office Address:

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

Telephone: (715) 479 - 8121

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

Fax Number: (715) 479 - 6904

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

Name: MATT LAVOLD

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

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

Telephone: (608) 249 - 6622 EXT 2679

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

Date of most recent audit report: 1/29/2003

Period covered by most recent audit: 1/1/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: VACANT

Title: MANAGER

Office Address:

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

Telephone: (715) 479 - 8121

Fax Number: (715) 479 - 6904

E-mail Address:

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

Names of members of utility commission/committee:

- MR JERRY BURKETT, COUNCIL MEMBER
- MR WILLIAM DOERR, COUNCIL MEMBER
- MR RICHARD HANSEN, COUNCIL MEMBER
- MR JEFF HYSLOP, MAYOR
- MR ELIZABETH REACH, COUNCIL MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,368,877	2,225,085	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,087,341	1,925,264	2
Depreciation Expense (403)	189,956	181,937	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	132,385	131,827	5
Total Operating Expenses	2,409,682	2,239,028	
Net Operating Income	(40,805)	(13,943)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(40,805)	(13,943)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,805	28,624	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,805	28,624	
Total Income	(31,000)	14,681	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(31,000)	14,681	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,350	7,557	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	4,350	7,557	
Net Income	(35,350)	7,124	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,612,374	1,605,250	20
Balance Transferred from Income (433)	(35,350)	7,124	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)	75,000	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,502,024	1,612,374	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME - ELECTRIC	9,700	5
INVESTMENT INCOME - WATER	105	6
Total (Acct. 419):	9,805	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER TO THE CITY OF EAGLE RIVER	75,000	13
Total (Acct. 439)--Debit:	75,000	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	369,033	1,999,844	0	0	2,368,877	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	10,800		0	10,800	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	2,388			2,388	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	369,033	1,986,656	0	0	2,355,689	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	84,327		84,327	1
Electric operating expenses	129,066		129,066	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,698		7,698	8
Electric utility plant accounts	24,665		24,665	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	6,166		6,166	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	251,922	0	251,922	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	5,384,484	5,226,311	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,325,725	2,151,450	2
Net Utility Plant	3,058,759	3,074,861	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,058,759	3,074,861	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	9,161	0	8
Special Funds (125-128)	38,360	42,594	9
Total Other Property and Investments	47,521	42,594	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	489,136	628,215	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	254,484	235,028	15
Other Accounts Receivable (143)	2,826	20,473	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,671	9,507	18
Materials and Supplies (151-163)	210,754	194,870	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	962,871	1,088,093	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,069,151	4,205,548	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	632,359	632,359	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,502,024	1,612,374	28
Total Proprietary Capital	2,134,383	2,244,733	
LONG-TERM DEBT			
Bonds (221-222)	59,147	115,033	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	59,147	115,033	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	157,790	164,062	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	104,280	104,784	36
Interest Accrued (237)	1,559	3,031	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	96,152	83,210	41
Total Current and Accrued Liabilities	359,781	355,087	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	9,138	15,524	44
Total Deferred Credits	9,138	15,524	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,506,702	1,475,171	49
Total Liabilities and Other Credits	4,069,151	4,205,548	

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)	
Plant Accounts:					
Utility Plant in Service (101)	2,631,129	0	0	2,753,355	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,631,129	0	0	2,753,355	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	678,287	0	0	1,647,438	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	678,287	0	0	1,647,438	
Net Utility Plant	1,952,842	0	0	1,105,917	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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	615,909	1,535,541			2,151,450	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,123	128,833			189,956	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,010				2,010	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
Total credits	63,133	128,833	0	0	191,966	13
Debits during year						14
Book cost of plant retired	755	7,309			8,064	15
Cost of removal	0	9,627			9,627	16
Other debits (specify):						17
					0	18
Total debits	755	16,936	0	0	17,691	19
Balance End of Year	678,287	1,647,438	0	0	2,325,725	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

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)			145,500		145,500	146,491	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					145,500	146,491	

Account	Total End of Year	Amount Prior Year	
Electric utility total	145,500	146,491	1
Water utility (154)	65,254	48,379	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	210,754	194,870	

**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)				
None				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
None				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	632,359	1
Changes during year (explain):		2
Balance end of year	<u>632,359</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Electric Revenue Bonds	06/17/1996	07/15/2003	6.00%	59,147	1
Total Bonds (Account 221):				59,147	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>59,147</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	104,784	1
Accruals:		
Charged water department expense	62,508	2
Charged electric department expense	69,877	3
Charged sewer department expense	797	4
Other (explain):		
NONE		5
Total Accruals and other credits	133,182	
Taxes paid during year:		
County, state and local taxes	106,800	6
Social Security taxes	18,025	7
PSC Remainder Assessment	2,243	8
Other (explain):		
GROSS REVENUES	6,618	9
Total payments and other debits	133,686	
Balance end of year	104,280	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1996 Revenue Bonds	3,031	4,350	5,822	1,559	2
Subtotal	3,031	4,350	5,822	1,559	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,031	4,350	5,822	1,559	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,092,044	383,127	0	0	0	1,475,171	1
Add credits during year:							
For Services	10,683					10,683	2
For Mains						0	3
Other (specify):							
SERVICE EXTENSIONS		20,848				20,848	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,102,727	403,975	0	0	0	1,506,702	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	9,161	2
Total (Acct. 124):	9,161	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
SPECIAL REDEMPTION ACCOUNT - ELECTRIC	38,360	5
Total (Acct. 128):	38,360	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,091	9
Electric	214,393	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	254,484	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	2,826	15
Total (Acct. 143):	2,826	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
TAX ROLL ITEMS - ELECTRIC	3,051	16
TAX ROLL ITEMS - WATER	2,620	17
Total (Acct. 145):	5,671	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NET PUBLIC BENEFIT COLLECTIONS	9,138	25
Total (Acct. 253):	9,138	

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 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	2,596,871	2,708,526	0	0	5,305,397	1
Materials and Supplies	56,816	145,995	0	0	202,811	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	647,098	1,591,489	0	0	2,238,587	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,097,385	393,551	0	0	1,490,936	6
Other (specify):					0	7
Average Net Rate Base	909,204	869,481	0	0	1,778,685	
Net Operating Income	38,982	(79,787)	0	0	(40,805)	8
Net Operating Income as a percent of Average Net Rate Base	4.29%	-9.18%	N/A	N/A	-2.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	632,359	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,557,199	3
Other (Specify):		4
Total Average Proprietary Capital	2,189,558	
Net Income		
Net Income	(35,350)	5
Percent Return on Proprietary Capital	-1.61%	

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.

The electric utility increased rates effective for service beginning December 2002.
The water utility increased rates via a simplified rate increase for service effective February 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

See point #4 above.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Ten Terrace Court " PO Box 7398 " Madison, WI 53707-7398
608/249-6622 " 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body
Eagle River, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Eagle River Light and Water Commission, an enterprise fund of the City of Eagle River as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

/s./ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 29, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 8/19/03:

1. 88 services not in use.
 2. Utility repaired a motor, replaced a CPU modem card and recalibrated the RTU.
 3. a/c 472, revenue from rental of water tower space. a/c 454, revenue from the rental of pole space.
- /s/ Matthew S. Lavold, VK

July 29, 2003

Ms. Patricia E. Kukanich, Office Manager
Eagle River Light and Water Commission
P.O. Box 1269
Eagle River, WI 54521-1269

Re: 2002 Analytical Review DWCCA-1710-ELE

Dear Ms. Kukanich:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-18, there are 975 services reported in use with 0 services not in use. However, on Page W-19, only 887 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use. Also, please confirm that there are 0 services not in use.
2. On Page W-5, Pumping Expenses increased over \$5,000 and 25 percent (threshold for actual Class C) from the prior year without explanation. Please furnish a brief explanation.
3. On Page W-4, Account 472, and E-2, Account 454, an amount is reported as "rent." Please provide a brief explanation of these amounts.
4. On Page W-6, Account 408, an amount has been reported for a number of years described as "gross revenues" or "gross receipts." Please provide an explanation of this amount.
5. On Page E-2, an amount is reported in Account 456, described as Sales Tax Discounts. In the future, sales tax discounts should be netted into taxes in Account 408 on Page E-4 and not reported as revenue. Thank you for your cooperation with this matter.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate

FINANCIAL SECTION FOOTNOTES

case, construction authorization, or other Commission reviews. We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\1710 Eagle River.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	353,779	1
Total Sales of Water	353,779	
Other Operating Revenues		
Forfeited Discounts (470)	1,188	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	8,575	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,491	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,254	
Total Operating Revenues	369,033	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	26,031	9
Water Treatment Expenses (640-652)	11,900	10
Transmission and Distribution Expenses (660-678)	44,953	11
Customer Accounts Expenses (901-905)	11,450	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	112,086	14
Total Operation and Maintenance Expenses	206,420	
Other Operating Expenses		
Depreciation Expense (403)	61,123	15
Amortization Expense (404-407)		16
Taxes (408)	62,508	17
Total Other Operating Expenses	123,631	
Total Operating Expenses	330,051	
NET OPERATING INCOME	38,982	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	571	22,071	91,827	4
Commercial	296	46,085	134,162	5
Industrial				6
Total Metered Sales to General Customers (461)	867	68,156	225,989	
Private Fire Protection Service (462)	12		5,400	7
Public Fire Protection Service (463)	973		108,254	8
Other Sales to Public Authorities (464)	20	4,833	14,136	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,872	72,989	353,779	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	108,254	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	108,254	
Forfeited Discounts (470):		
Customer late payment charges	1,188	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,188	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT	8,575	8
Total Rents from Water Property (472)	8,575	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,813	10
Other (specify):		
MISCELLANEOUS OTHER REVENUES	2,678	11
Total Other Water Revenues (474)	5,491	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

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)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,778	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	7,989	17
Pumping Labor and Expenses (624)	2,109	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,155	25
Total Pumping Expenses	26,031	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,088	26
Chemicals (641)	8,775	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	852	32
Maintenance of Water Treatment Equipment (652)	1,185	33
Total Water Treatment Expenses	11,900	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	363	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	2,191	36
Meter Expenses (663)		37
Customer Installations Expenses (664)	6,197	38
Miscellaneous Expenses (665)	9,319	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	10,371	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,010	46
Maintenance of Meters (676)	3,270	47
Maintenance of Hydrants (677)	8,915	48
Maintenance of Miscellaneous Plant (678)	2,317	49
Total Transmission and Distribution Expenses	44,953	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	2,418	51
Customer Records and Collection Expenses (903)	9,032	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	11,450	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,569	56
Office Supplies and Expenses (921)	445	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,416	59
Property Insurance (924)		60
Injuries and Damages (925)	6,692	61
Employee Pensions and Benefits (926)	45,152	62
Regulatory Commission Expenses (928)	2,338	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,473	65
Rents (931)		66
Maintenance of General Plant (932)	14,001	67
Total Administrative and General Expenses	112,086	
 Total Operation and Maintenance Expenses	 206,420	

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)	Amount (c)	
Property Tax Equivalent		55,009	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		797	2
Net property tax equivalent		54,212	
Social Security		7,581	3
PSC Remainder Assessment		181	4
Other (specify): GROSS REVENUES		534	5
Total tax expense		<u>62,508</u>	

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, 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		0.206580				3
County tax rate	mills		2.351790				4
Local tax rate	mills		8.329970				5
School tax rate	mills		7.655150				6
Voc. school tax rate	mills		1.334660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.878150				10
Less: state credit	mills		0.935060				11
Net tax rate	mills		18.943090				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.329970				14
Combined School Tax Rate	mills		8.989810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.319780				17
Total Tax Rate	mills		19.878150				18
Ratio of Local and School Tax to Total	dec.		0.871297				19
Total tax net of state credit	mills		18.943090				20
Net Local and School Tax Rate	mills		16.505065				21
Utility Plant, Jan. 1	\$	2,562,613	2,562,613				22
Materials & Supplies	\$	48,379	48,379				23
Subtotal	\$	2,610,992	2,610,992				24
Less: Plant Outside Limits	\$	76,751	76,751				25
Taxable Assets	\$	2,534,241	2,534,241				26
Assessment Ratio	dec.		0.967896				27
Assessed Value	\$	2,452,882	2,452,882				28
Net Local & School Rate	mills		16.505065				29
Tax Equiv. Computed for Current Year	\$	40,485	40,485				30
Tax Equivalent per 1994 PSC Report	\$	55,009					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	55,009					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,015		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	56,859		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	57,874	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,526		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,230		20
Total Pumping Plant	83,517	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,864		23
Total Water Treatment Plant	11,864	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		(1)	1,014	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			56,859	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(1)	57,873	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		1	35,527	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,230	20
Total Pumping Plant	0	1	83,518	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,864	23
Total Water Treatment Plant	0	0	11,864	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	623,919		26
Transmission and Distribution Mains (343)	1,176,871	52,283	27
Fire Mains (344)	0		28
Services (345)	189,036	12,244	29
Meters (346)	99,811	1,385	30
Hydrants (348)	94,912	3,359	31
Other Transmission and Distribution Plant (349)	4,380		32
Total Transmission and Distribution Plant	2,189,629	69,271	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,480		35
Computer Equipment (391.1)	14,847		36
Transportation Equipment (392)	87,378		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	92,319		39
Laboratory Equipment (395)	2,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	10,337		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,090		44
Other Tangible Property (399)	0		45
Total General Plant	219,729	0	
Total utility plant in service directly assignable	2,562,613	69,271	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,562,613	69,271	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			623,919 26
Transmission and Distribution Mains (343)	600		1,228,554 27
Fire Mains (344)			0 28
Services (345)	80		201,200 29
Meters (346)	75		101,121 30
Hydrants (348)			98,271 31
Other Transmission and Distribution Plant (349)			4,380 32
Total Transmission and Distribution Plant	755	0	2,258,145
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,480 35
Computer Equipment (391.1)			14,847 36
Transportation Equipment (392)			87,378 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		1	92,320 39
Laboratory Equipment (395)			2,278 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			10,337 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		(1)	7,089 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	219,729
Total utility plant in service directly assignable	755	0	2,631,129
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	755	0	2,631,129

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	(38,101)	1.00%	20
Fire Mains (344)	0		21
Services (345)	(1,771)	2.10%	22
Meters (346)	(311)	4.00%	23
Hydrants (348)	(6,932)	1.33%	24
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	(47,115)		0

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	600				(38,701)	20
344					0	21
345	80				(1,851)	22
346	75				(386)	23
348					(6,932)	24
349					0	25
	755	0	0	0	(47,870)	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	(47,115)		0
Common Utility Plant Allocated to Water Department	663,024		63,133
Total accum. prov. for depreciation	615,909		63,133

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					0	31
395					0	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	0	
	755	0	0	0	(47,870)	
					726,157	38
	755	0	0	0	678,287	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

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			6,747	6,747	1
February			5,319	5,319	2
March			5,620	5,620	3
April			5,448	5,448	4
May			6,638	6,638	5
June			8,462	8,462	6
July			10,293	10,293	7
August			8,288	8,288	8
September			6,796	6,796	9
October			6,446	6,446	10
November			4,990	4,990	11
December			6,586	6,586	12
Total annual pumpage	0	0	81,633	81,633	
Less: Water sold				72,989	13
Volume pumped but not sold				8,644	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				3,797	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,797	19
Volume pumped but unaccounted for				4,847	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				754	23
Date of maximum: 6/12/2002					24
Cause of maximum:					25
System Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/7/2002					27
Total KWH used for pumping for the year				115,860	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	640	0	0	0	640	1
M	D	4.000	1,140	0	0	0	1,140	2
M	D	6.000	74,313	100	150	0	74,263	3
P	D	6.000	360	0	0	0	360	4
M	D	8.000	26,485	230	0	0	26,715	5
P	D	8.000	860	0	0	0	860	6
M	D	10.000	12,009	450	0	0	12,459	7
M	D	12.000	140	0	0	0	140	8
Total Within Municipality			115,947	780	150	0	116,577	
M	D	8.000	3,479	0	0	0	3,479	9
Total Outside of Municipality			3,479	0	0	0	3,479	
Total Utility			119,426	780	150	0	120,056	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	20	0	0	0	20		1
M	0.750	573	0	2	0	571		2
L	1.000	5	0	0	0	5		3
M	1.000	284	8	0	0	292		4
M	1.250	10	0	0	0	10		5
M	1.500	27	1	0	0	28		6
M	2.000	16	1	0	0	17		7
M	3.000	3	0	0	0	3		8
M	4.000	11	0	0	0	11		9
M	6.000	18	0	0	0	18		10
Total Utility		967	10	2	0	975	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	745	21	3	2	765	29	1
1.000	87	4	0	(2)	89	5	2
1.250	2	0	0	0	2	0	3
1.500	19	0	0	0	19	0	4
2.000	16	0	0	0	16	0	5
3.000	11	0	0	0	11	0	6
4.000	2	0	0	0	2	0	7
Total:	882	25	3	0	904	34	

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	569	181	0	6	0	9	765	1
1.000	2	76	0	8	0	3	89	2
1.250	0	2	0	0	0	0	2	3
1.500	0	15	0	3	0	1	19	4
2.000	0	13	0	0	0	3	16	5
3.000	0	7	0	3	0	1	11	6
4.000	0	2	0	0	0	0	2	7
Total:	571	296	0	20	0	17	904	

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	5				5	1
Within Municipality	197	3	0		200	2
Total Fire Hydrants	202	3	0	0	205	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year: 205
 Number of distribution system valves end of year: 369
 Number of distribution valves operated during year: 369

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 926 - During 2001, the water utility paid off the unfunded pension liability.

Water Utility Plant in Service (Page W-08)

The adjustments are to adjust the year-end balances to the financial statements.

Accumulated Provision for Depreciation - Water (Page W-10)

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River utilities does not currently have individual accumulated depreciation accounts established. The negative balances represent 2000 - 2002 retirements for each plant account.

Water Mains (Page W-17)

Water main additions were financed by the utility.

Water Services (Page W-18)

In 2002, \$10,683 of service additions were contributed by customers of which \$9,161 were special assessed.

8/19/03: per review response there are 88 services not in use; however, they did not provide the breakdown so I could not enter info in column h. ele

Meters (Page W-19)

Adjustment number of meters to actual meter count.

Hydrants and Distribution System Valves (Page W-20)

The hydrant additions were financed by the utility

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,963,633	1
Total Sales of Electricity	1,963,633	
Other Operating Revenues		
Forfeited Discounts (450)	3,468	2
Miscellaneous Service Revenues (451)	190	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	7,735	5
Interdepartmental Rents (455)	10,800	6
Other Electric Revenues (456)	14,018	7
Total Other Operating Revenues	36,211	
Total Operating Revenues	1,999,844	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	1,575,136	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	83,973	10
Customer Accounts Expenses (901-905)	24,177	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	197,635	13
Total Operation and Maintenance Expenses	1,880,921	
Other Expenses		
Depreciation Expense (403)	128,833	14
Amortization Expense (404-407)		15
Taxes (408)	69,877	16
Total Other Expenses	198,710	
Total Operating Expenses	2,079,631	
NET OPERATING INCOME	(79,787)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,468	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,468	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	190	3
Total Miscellaneous Service Revenues (451)	190	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT	7,735	5
Total Rent from Electric Property (454)	7,735	
Interdepartmental Rents (455):		
RENTAL OF SPACE	10,800	6
Total Interdepartmental Rents (455)	10,800	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND OTHER	14,018	7
Total Other Electric Revenues (456)	14,018	

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	1,502,739	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	72,397	36
Total Other Power Supply Expenses	1,575,136	
Total Power Production Expenses	1,575,136	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	480	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	5,606	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	4,680	55
Meter Expenses (586)	2,206	56
Customer Installations Expenses (587)	17,706	57
Miscellaneous Distribution Expenses (588)	18,432	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	4,157	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	21,975	63
Maintenance of Underground Lines (594)	2,841	64
Maintenance of Line Transformers (595)	3,220	65
Maintenance of Street Lighting and Signal Systems (596)	463	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	2,207	68
Total Distribution Expenses	83,973	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	4,218	70
Customer Records and Collection Expenses (903)	17,571	71
Uncollectible Accounts (904)	2,388	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	24,177	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,872	78
Office Supplies and Expenses (921)	1,203	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	44,820	81
Property Insurance (924)		82
Injuries and Damages (925)	13,385	83
Employee Pensions and Benefits (926)	70,856	84
Regulatory Commission Expenses (928)	1,761	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	23,527	87
Rents (931)		88
Maintenance of General Plant (932)	15,211	89
Total Administrative and General Expenses	197,635	
 Total Operation and Maintenance Expenses	1,880,921	

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)	Amount (c)	
Property Tax Equivalent		51,287	1
Social Security		10,444	2
Wisconsin Gross Receipts Tax		6,084	3
PSC Remainder Assessment		2,062	4
Other (specify): NONE			5
Total tax expense		69,877	

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, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vilas				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206580				3
County tax rate	mills		2.351790				4
Local tax rate	mills		8.329970				5
School tax rate	mills		7.655150				6
Voc. school tax rate	mills		1.334660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.878150				10
Less: state credit	mills		0.935060				11
Net tax rate	mills		18.943090				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.329970				14
Combined School Tax Rate	mills		8.989810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.319780				17
Total Tax Rate	mills		19.878150				18
Ratio of Local and School Tax to Total	dec.		0.871297				19
Total tax net of state credit	mills		18.943090				20
Net Local and School Tax Rate	mills		16.505065				21
Utility Plant, Jan. 1	\$	2,663,698	2,663,698				22
Materials & Supplies	\$	146,491	146,491				23
Subtotal	\$	2,810,189	2,810,189				24
Less: Plant Outside Limits	\$	105,849	105,849				25
Taxable Assets	\$	2,704,340	2,704,340				26
Assessment Ratio	dec.		0.967896				27
Assessed Value	\$	2,617,520	2,617,520				28
Net Local & School Rate	mills		16.505065				29
Tax Equiv. Computed for Current Year	\$	43,202	43,202				30
Tax Equivalent per 1994 PSC Report	\$	51,287					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	51,287					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	80,514		26
Station Equipment (353)	93,888		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	13,771		29
Overhead Conductors and Devices (356)	13,946		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	203,371	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	374		34
Structures and Improvements (361)	0		35
Station Equipment (362)	121,882		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	306,006	19,730	38
Overhead Conductors and Devices (365)	272,897	12,262	39
Underground Conduit (366)	17,967	1,896	40
Underground Conductors and Devices (367)	212,589	36,699	41
Line Transformers (368)	441,004	8,455	42
Services (369)	192,169	9,549	43
Meters (370)	113,597	2,562	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	114,435	5,813	47
Total Distribution Plant	1,792,920	96,966	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	231,980		49
Office Furniture and Equipment (391)	29,717		50
Computer Equipment (391.1)	30,552		51
Transportation Equipment (392)	221,351		52
Stores Equipment (393)	2,626		53
Tools, Shop and Garage Equipment (394)	46,367		54
Laboratory Equipment (395)	8,519		55
Power Operated Equipment (396)	52,888		56
Communication Equipment (397)	35,513		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			80,514 26
Station Equipment (353)		(1)	93,887 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			13,771 29
Overhead Conductors and Devices (356)			13,946 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	(1)	203,370
DISTRIBUTION PLANT			
Land and Land Rights (360)			374 34
Structures and Improvements (361)			0 35
Station Equipment (362)			121,882 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,434		322,302 38
Overhead Conductors and Devices (365)	1,440		283,719 39
Underground Conduit (366)			19,863 40
Underground Conductors and Devices (367)			249,288 41
Line Transformers (368)	300		449,159 42
Services (369)	250		201,468 43
Meters (370)	540	1	115,620 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,345		118,903 47
Total Distribution Plant	7,309	1	1,882,578
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			231,980 49
Office Furniture and Equipment (391)			29,717 50
Computer Equipment (391.1)			30,552 51
Transportation Equipment (392)			221,351 52
Stores Equipment (393)			2,626 53
Tools, Shop and Garage Equipment (394)			46,367 54
Laboratory Equipment (395)			8,519 55
Power Operated Equipment (396)			52,888 56
Communication Equipment (397)			35,513 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,894		58
Other Tangible Property (399)	0		59
Total General Plant	667,407	0	
Total utility plant in service directly assignable	2,663,698	96,966	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,663,698	96,966	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,894 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	667,407
Total utility plant in service directly assignable	7,309	0	2,753,355
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	7,309	0	2,753,355

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION PLANT			
Roads and Trails (359)	0		26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0		27
Station Equipment (362)	0		28
Storage Battery Equipment (363)	0		29
Poles, Towers and Fixtures (364)	(6,636)	4.00%	30
Overhead Conductors and Devices (365)	(4,403)	3.33%	31
Underground Conduit (366)	0		32
Underground Conductors and Devices (367)	(470)	3.33%	33
Line Transformers (368)	(2,294)	3.00%	34
Services (369)	(331)	3.00%	35
Meters (370)	(1,201)	3.33%	36
Installations on Customers' Premises (371)	0		37
Leased Property on Customers' Premises (372)	0		38
Street Lighting and Signal Systems (373)	(2,048)	3.00%	39
Total Distribution Plant	(17,383)		0
GENERAL PLANT			
Structures and Improvements (390)	0		40
Office Furniture and Equipment (391)	0		41
Computer Equipment (391.1)	0		42
Transportation Equipment (392)	(57,210)	15.00%	43
Stores Equipment (393)	0		44
Tools, Shop and Garage Equipment (394)	0		45
Laboratory Equipment (395)	0		46
Power Operated Equipment (396)	0		47
Communication Equipment (397)	0		48
Miscellaneous Equipment (398)	0		49
Other Tangible Property (399)	0		50
Total General Plant	(57,210)		0
Total accum. prov. directly assignable	(74,593)		0

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	3,434				(10,070)	30
365	1,440				(5,843)	31
366					0	32
367					(470)	33
368	300				(2,594)	34
369	250				(581)	35
370	540				(1,741)	36
371					0	37
372					0	38
373	1,345				(3,393)	39
	7,309	0	0	0	(24,692)	
390					0	40
391					0	41
391.1					0	42
392					(57,210)	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	(57,210)	
	7,309	0	0	0	(81,902)	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	1,610,134		128,833	51
Total accum. prov. for depreciation	<u><u>1,535,541</u></u>		<u><u>128,833</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
		9,627			1,729,340	51
	7,309	9,627	0	0	1,647,438	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.25	31.75	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	1.80	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	5,751	Thursday	01/17/2002	11:00	3,236	1
February	02	5,607	Monday	02/11/2002	11:00	2,858	2
March	03	5,720	Monday	03/04/2002	11:00	3,099	3
April	04	5,708	Tuesday	04/16/2002	14:00	2,868	4
May	05	6,045	Thursday	05/30/2002	12:00	2,947	5
June	06	6,780	Tuesday	06/25/2002	12:00	3,079	6
July	07	7,764	Monday	07/01/2002	12:00	3,625	7
August	08	6,748	Thursday	08/01/2002	12:00	3,291	8
September	09	7,237	Monday	09/09/2002	15:00	3,039	9
October	10	5,823	Tuesday	10/01/2002	14:00	3,060	10
November	11	5,579	Monday	11/18/2002	12:00	2,999	11
December	12	5,898	Monday	12/09/2002	11:00	3,278	12
Total	74,660					37,379	

System Name Eagle River Light & Water Department

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	37,379	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	37,379	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,733	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	34,733	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,646	27
Total Energy Losses	2,646	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.0788%	29
Total Disposition of Energy	37,379	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	794	5,064	1
Total Sales for Residential Sales		794	5,064	
Commercial & Industrial				
GENERAL SERVICE	CG-1	456	10,555	2
SMALL POWER SERVICE	CP-1	32	7,077	3
LARGE POWER SERVICE	CP-2	8	11,583	4
Total Sales for Commercial & Industrial		496	29,215	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	37	454	5
Total Sales for Public Street & Highway Lighting		37	454	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,327	34,733	

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)	
0	0	345,775	(652)	345,123	1
0	0	345,775	(652)	345,123	
0	0	695,028	1,801	696,829	2
17,796	2,459	347,333	154	347,487	3
25,996	32,136	537,211	1,533	538,744	4
43,792	34,595	1,579,572	3,488	1,583,060	
0	0	35,706	(256)	35,450	5
0	0	35,706	(256)	35,450	
				0	6
0	0	0	0	0	
43,792	34,595	1,961,053	2,580	1,963,633	

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	74,660				6
Average load factor	68.5831%				7
Total Cost of Purchased Power	1,502,739				8
Average cost per kWh	0.0402				9
On-Peak Hours (if applicable)	18179				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,582	1,654			12
February	1,390	1,468			13
March	1,424	1,675			14
April	1,459	1,409			15
May	1,474	1,473			16
June	1,454	1,625			17
July	1,818	1,807			18
August	1,639	1,652			19
September	1,445	1,594			20
October	1,578	1,482			21
November	1,394	1,605			22
December	1,522	1,756			23
Total kWh (000)	18,179	19,200			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	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	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	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 (\$)	0	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	7TH STREET	Adams St.	West Pine	1
Voltage--High Side	24,900	24,900	14,400	2
Voltage--Low Side	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	3	3	4
Capacity of Transformers in kVA	2,000	5,000	3,750	5
Number of Spare Transformers on Hand	0	1	1	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,347	591	30,711	1
Acquired during year	28	7	575	2
Total	1,375	598	31,286	3
Retired during year	27	1	25	4
Sales, transfers or adjustments increase (decrease)	58			5
Number end of year	1,406	597	31,261	6
Number end of year accounted for as follows:				7
In customers' use	1,270	597	31,261	8
In utility's use	36			9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	100			12
Total end of year	1,406	597	31,261	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	138	130,450	1
Sodium Vapor	250	48	73,240	2
Total		186	203,690	
Ornamental				
Sodium Vapor	100	160	76,520	3
Sodium Vapor	250	42	97,680	4
Total		202	174,200	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 557 - The cost for the substation lease increased in 2002.

Account 923 - The utility completed an electric system study in 2002.

Account 926 - During 2001, the electric utility paid off the unfunded pension liability.

Electric Utility Plant in Service (Page E-06)

The adjustments are to adjust the year-end balances to the financial statements.

Accumulated Provision for Depreciation - Electric (Page E-08)

In 2000, the utility switched to a new accounting system. WPPI requested all their members to use the class AB chart of accounts. Eagle River utilities does not currently have individual accumulated depreciation accounts established. The negative balances represent 2002 and 2001 retirements for each plant account.
