



3013 (02-02-05)

ANNUAL REPORT

OF

Name: ALGOMA UTILITY COMMISSIONPrincipal Office: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796For the Year Ended: DECEMBER 31, 2005**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALGOMA UTILITY COMMISSION

Utility Address: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796

When was utility organized? 1/1/1903

Report any change in name: D/B/A: ALGOMA UTILITIES

Effective Date: 11/1/1999

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY E JOHNSON

Title: OFFICE MANAGER/ACCOUNTANT

Office Address:

1407 FLORA AVENUE
ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556

Fax Number: (920) 487 - 5559

E-mail Address: njohnson@wppisys.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GUY HAASCH

Title: PRESIDENT

Office Address:

413 HIGHVIEW COURT
ALGOMA, WI 54201

Telephone: (920) 487 - 5556

Fax Number: (920) 487 - 5559

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: PAUL DENIS

Title: CPA

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117 EXT

Fax Number: (920) 436 - 7808

E-mail Address: DenisP@schencksolutions.com

Date of most recent audit report: 2/27/2006

Period covered by most recent audit: 01/01/2005 - 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR JAMES L LECLoux JR

Title: GENERAL MANAGER

Office Address:

1407 FLORA AVENUE

ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556

Fax Number: (920) 487 - 5559

E-mail Address: jlecloux@wppisys.org

Name of utility commission/committee: ALGOMA UTILITY COMMISSION

Names of members of utility commission/committee:

MR BRUCE CHARLES, CITY COUNCIL REPRESENTATIVE

MR JOHN ALLAN GROESSL, SECRETARY/TREASURER

MR GUY HAASCH, PRESIDENT

MR BOB HAFEMAN, DIRECTOR

MR DAVID MEYER, VICE PRESIDENT

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 of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,805,103	3,293,357	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,990,238	2,501,737	2
Depreciation Expense (403)	247,451	235,838	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	219,703	206,340	5
Total Operating Expenses	3,457,392	2,943,915	
Net Operating Income	347,711	349,442	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	347,711	349,442	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(616)	(654)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	51,859	36,475	10
Miscellaneous Nonoperating Income (421)	27,714	4,872	11
Total Other Income	78,957	40,693	
Total Income	426,668	390,135	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,608)	(9,608)	12
Other Income Deductions (426)	30,927	30,488	13
Total Miscellaneous Income Deductions	21,319	20,880	
Income Before Interest Charges	405,349	369,255	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	116,913	95,777	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	21,834	23,298	17
Other Interest Expense (431)	389	148	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	139,136	119,223	
Net Income	266,213	250,032	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,885,318	5,649,977	20
Balance Transferred from Income (433)	266,213	250,032	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	29,447	3,554	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	13,206	11,137	25
Total Unappropriated Earned Surplus End of Year (216)	6,108,878	5,885,318	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,805,103		3,805,103	1
Total (Acct. 400):	3,805,103	0	3,805,103	
Operation and Maintenance Expense (401-402):				
Derived	2,990,238		2,990,238	2
Total (Acct. 401-402):	2,990,238	0	2,990,238	
Depreciation Expense (403):				
Derived	247,451		247,451	3
Total (Acct. 403):	247,451	0	247,451	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	219,703		219,703	5
Total (Acct. 408):	219,703	0	219,703	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	347,711	0	347,711	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(616)		(616)	8
Total (Acct. 415-416):	(616)	0	(616)	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
BAYLAKE BANK	3,570	0	3,570	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
CITIZENS BANK	1,760	0	1,760 12
BANK OF LUXEMBURG	17,949	0	17,949 13
NORTHSHORE BANK	9,330	0	9,330 14
AMERICAN TRANSMISSION COMPANY (DIVIDENDS)	18,978	0	18,978 15
FINANCE CHARGES - MISCELLANEOUS ACCOUNTS REC	272	0	272 16
Total (Acct. 419):	51,859	0	51,859
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,258	1,258 17
Contributed Plant - Electric	[REDACTED]	26,456	26,456 18
NONE	0	0	0 19
Total (Acct. 421):	0	27,714	27,714
TOTAL OTHER INCOME:	51,243	27,714	78,957

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,608)	[REDACTED]	(9,608) 20
NONE	0	0	0 21
Total (Acct. 425):	(9,608)	0	(9,608)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	20,188	20,188 22
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	10,739	10,739 23
NONE	0	0	0 24
Total (Acct. 426):	0	30,927	30,927
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,608)	30,927	21,319

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

Derived	116,913	[REDACTED]	116,913 25
Total (Acct. 427):	116,913	0	116,913

Amortization of Debt Discount and Expense (428):

NONE	0	[REDACTED]	0 26
Total (Acct. 428):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 27
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	21,834		21,834 28
Total (Acct. 430):	21,834	0	21,834
Other Interest Expense (431):			
Derived	389		389 29
Total (Acct. 431):	389	0	389
Interest Charged to Construction--Cr. (432):			
NONE	0		0 30
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	139,136	0	139,136
NET INCOME:	269,426	(3,213)	266,213
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,789,379	1,095,939	5,885,318 31
Total (Acct. 216):	4,789,379	1,095,939	5,885,318
Balance Transferred from Income (433):			
Derived	269,426	(3,213)	266,213 32
Total (Acct. 433):	269,426	(3,213)	266,213
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 33
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
INCREASE IN SPECIAL REDEMPTION-CASH SEGREGATE	29,447	0	29,447 34
Total (Acct. 435)--Debit:	29,447	0	29,447
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 35
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
GRATIS LABOR, EQUIPMENT, SUPPLIES & MATERIALS F	13,206	0	13,206 36
Total (Acct. 439)--Debit:	13,206	0	13,206
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,016,152	1,092,726	6,108,878

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,339	2,648	0	0	3,987	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,120	158	0	0	1,278	2
Payroll	171	1,057	0	0	1,228	3
Materials	0	580	0	0	580	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
EQUIPMENT & LABOR BURDEN & OVERHEAD	177	1,340	0	0	1,517	6
Total costs and expenses	1,468	3,135	0	0	4,603	
Net income (or loss)	(129)	(487)	0	0	(616)	

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	720,404	3,084,699	0	0	3,805,103	1
Less: interdepartmental sales	0	12,047	0	0	12,047	2
Less: interdepartmental rents	0	0	0	0	0	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	3	26	0	0	29	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	720,401	3,072,626	0	0	3,793,027	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	138,753	20,221	158,974	1
Electric operating expenses	171,538	23,955	195,493	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	1,228	0	1,228	6
Other nonutility expenses	6,024	0	6,024	7
Water utility plant accounts	13,680	0	13,680	8
Electric utility plant accounts	22,251	0	22,251	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	563	0	563	13
Accum. prov. for depreciation of electric plant	426	0	426	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	44,176	(44,176)	0	18
All other accounts	31,479	0	31,479	19
Total Payroll	430,118	0	430,118	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4	1
Electric	6	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,581,722	11,188,515	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,366,370	3,147,717	2
Net Utility Plant	8,215,352	8,040,798	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	8,215,352	8,040,798	
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)	147,068	127,030	8
Special Funds (125-128)	204,474	175,028	9
Total Other Property and Investments	351,542	302,058	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,424	8,929	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,026	1,036	12
Temporary Cash Investments (136)	1,304,044	1,271,182	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	383,839	312,310	15
Other Accounts Receivable (143)	170,620	91,984	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	135,700	137,334	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	89	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,000,653	1,822,864	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	58,094	34,390	25
Total Deferred Debits	58,094	34,390	
Total Assets and Other Debits	10,625,641	10,200,110	

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)	481,607	334,568	26
Appropriated Earned Surplus (215)	204,474	175,028	27
Unappropriated Earned Surplus (216)	6,108,878	5,885,318	28
Total Proprietary Capital	6,794,959	6,394,914	
LONG-TERM DEBT			
Bonds (221-222)	2,671,566	2,115,598	29
Advances from Municipality (223)	440,000	1,058,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,111,566	3,173,598	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	272,497	203,985	33
Payables to Municipality (233)	148,377	144,434	34
Customer Deposits (235)	16,421	14,998	35
Taxes Accrued (236)	46,655	41,184	36
Interest Accrued (237)	27,794	17,545	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	5,214	6,516	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	516,958	428,662	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	202,158	202,936	44
Total Deferred Credits	202,158	202,936	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,625,641	10,200,110	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,434,024	0	0	4,754,491	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,568,285	0	0	4,611,081	2
Utility Plant in Service - Contributed Plant (101.2)	1,051,926	0	0	306,822	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	12,117	0	0	31,491	9
Total Utility Plant	6,632,328	0	0	4,949,394	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,124,756	0	0	1,972,264	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	144,934	0	0	124,416	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	16
Total Accumulated Provision	1,269,690	0	0	2,096,680	
Net Utility Plant	5,362,638	0	0	2,852,714	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,057,206	1,850,146			2,907,352	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	113,248	134,203			247,451	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,473				3,473	6
Accruals charged other						7
accounts (specify):						8
EQUIPMENT CLEARING	8,729	50,968			59,697	9
Salvage	1,757	4,560			6,317	10
Other credits (specify):						11
NONE	0	0			0	12
					0	13
					0	14
					0	15
Total credits	127,207	189,731	0	0	316,938	16
Debits during year						17
Book cost of plant retired	59,223	67,276			126,499	18
Cost of removal	434	337			771	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	59,657	67,613	0	0	127,270	25
Balance end of year (111.1)	1,124,756	1,972,264	0	0	3,097,020	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	126,202	114,163			240,365	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	20,188	10,739			30,927	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	524	937			1,461	10
Other credits (specify):						11
NONE	0	0			0	12
					0	13
					0	14
					0	15
Total credits	20,712	11,676	0	0	32,388	16
Debits during year						17
Book cost of plant retired	1,851	1,334			3,185	18
Cost of removal	129	89			218	19
Other debits (specify):						20
NONE	0	0			0	
					0	
					0	23
					0	24
Total debits	1,980	1,423	0	0	3,403	25
Balance end of year (111.1)	144,934	124,416	0	0	269,350	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	108,507	0	108,507	110,944	3
Total Electric Utility					108,507	110,944	

Account	Total End of Year	Amount Prior Year	
Electric utility total	108,507	110,944	1
Water utility (154)	27,193	26,390	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	135,700	137,334	

**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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	334,568	1
Changes during year (explain):		
WATER MAIN EXTENSION	86,358	2
ELECTRIC PRIMARY EXTENSION	60,681	3
Balance end of year	481,607	

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)	
2001 WATER SYSTEM MORTGAGE REVENUE I	11/07/2001	11/07/2041	4.50%	2,092,468	1
2005 WATER SYSTEM MORTGAGE REVENUE I	02/16/2005	02/16/2045	4.38%	579,098	2
Total Bonds (Account 221):				2,671,566	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,671,566

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CITY OF ALGOMA INTERIM FINANCING	01/01/2004	02/16/2005	0.00%	0	1
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	440,000	2
Total for Account 223				440,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,184	1
Accruals:		
Charged water department expense	122,041	2
Charged electric department expense	105,806	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	227,847	
Taxes paid during year:		
County, state and local taxes	187,165	6
Social Security taxes	32,289	7
PSC Remainder Assessment	2,922	8
Other (explain):		
NONE	0	9
Total payments and other debits	222,376	
Balance end of year	46,655	

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)					
2001 WATER SYSTEM MORTGAGE BONDS	15,650	94,762	94,934	15,478	1
2005 WATER SYSTEM MORTGAGE BONDS		22,151	11,600	10,551	2
Subtotal	15,650	116,913	106,534	26,029	
Advances from Municipality (223)					
NONE	0			0	3
CITY OF ALGOMA G.O. BONDS	1,895	21,834	21,964	1,765	4
Subtotal	1,895	21,834	21,964	1,765	
Other Long-Term Debt (224)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CUTOMER DEPOSITS	0	389	389	0	6
Subtotal	0	389	389	0	
Total	17,545	139,136	128,887	27,794	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY (A.T.C.)	134,708	2
WATER MAIN LOOP - DEFERRED ASSESSMENT	12,360	3
Total (Acct. 124):	147,068	
Sinking Funds (125):		
BOND RESERVES-WATER SYSTEM MORTGAGE REVENUE BONDS	149,068	4
Total (Acct. 125):	149,068	
Depreciation Fund (126):		
BOND RESERVE - CITY OF ALGOMA G.O. BONDS	55,406	5
Total (Acct. 126):	55,406	
Other Special Funds (128):		
NONE	0	6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,443	10
Electric	317,396	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	383,839	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	74,702	14
Merchandising, jobbing and contract work	0	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS A/R	95,918	16
Total (Acct. 143):	170,620	
Receivables from Municipality (145):		
NONE	0	17
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING FEES FOR 2006 SUBSTATION PROJECTS	58,094	20
Total (Acct. 183):	58,094	
Clearing Accounts (184):		
NONE	0	21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	23
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER USER FEES BILLED FOR SEWER USE	148,377	24
Total (Acct. 233):	148,377	
Other Deferred Credits (253):		
Regulatory Liability	172,951	25
ACCRUED VACATION & SICK	17,007	26
PUBLIC BENEFITS FUND	12,200	27
Total (Acct. 253):	202,158	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,449,490	4,526,209	0	0	9,975,699	1
Materials and Supplies	26,791	109,725	0	0	136,516	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	1,090,981	1,911,205	0	0	3,002,186	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	88,508	89,247	0	0	177,755	6
NONE	0	0	0	0	0	7
Average Net Rate Base	4,296,792	2,635,482	0	0	6,932,274	
Net Operating Income	204,781	142,930	0	0	347,711	8
Net Operating Income as a percent of						
Average Net Rate Base	4.77%	5.42%	N/A	N/A	5.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	90,900	91,659	0	0	182,559	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,784	4,824	0	0	9,608	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	86,116	86,835	0	0	172,951	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

(DONE) AN EDIT CHECK IS REQUESTING A FOOTNOTE FOR WHY INTEREST IS ACCRUED ON CUSTOMER DEPOSITS IN ACCOUNT #231. ACCOUNT #231 IS THE APPROPRIATE ACCOUNT TO REPORT INTEREST ON CUSTOMER DEPOSITS. ACCOUNT #235 (CUSTOMER DEPOSIT) LIABILITY IS NOT REPORTED ON THE NOTES PAYABLE AND MISCELLANEOUS LONG-TERM DEBT.

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

(DONE) AN EDIT CHECK IS REQUESTING A FOOTNOTE FOR WHY INTEREST IS ACCRUED ON CUSTOMER DEPOSITS IN ACCOUNT #231. ACCOUNT #231 IS THE APPROPRIATE ACCOUNT TO REPORT INTEREST ON CUSTOMER DEPOSITS. ACCOUNT #235 (CUSTOMER DEPOSIT) LIABILITY IS NOT REPORTED ON THE NOTES PAYABLE AND MISCELLANEOUS LONG-TERM DEBT.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

(DONE) AN EDIT CHECK IS REQUESTING A FOOTNOTE FOR WHY INTEREST IS ACCRUED ON CUSTOMER DEPOSITS IN ACCOUNT #231. ACCOUNT #231 IS THE APPROPRIATE ACCOUNT TO REPORT INTEREST ON CUSTOMER DEPOSITS. ACCOUNT #235 (CUSTOMER DEPOSIT) LIABILITY IS NOT REPORTED ON THE NOTES PAYABLE AND MISCELLANEOUS LONG-TERM DEBT.

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

(DONE) AN EDIT CHECK IS REQUESTING A FOOTNOTE FOR WHY INTEREST IS ACCRUED ON CUSTOMER DEPOSITS IN ACCOUNT #231. ACCOUNT #231 IS THE APPROPRIATE ACCOUNT TO REPORT INTEREST ON CUSTOMER DEPOSITS. ACCOUNT #235 (CUSTOMER DEPOSIT) LIABILITY IS NOT REPORTED ON THE NOTES PAYABLE AND MISCELLANEOUS LONG-TERM DEBT.

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

(DONE) AN EDIT CHECK IS REQUESTING A FOOTNOTE FOR WHY INTEREST IS ACCRUED ON CUSTOMER DEPOSITS IN ACCOUNT #231. ACCOUNT #231 IS THE APPROPRIATE ACCOUNT TO REPORT INTEREST ON CUSTOMER DEPOSITS. ACCOUNT #235 (CUSTOMER DEPOSIT) LIABILITY IS NOT REPORTED ON THE NOTES PAYABLE AND MISCELLANEOUS LONG-TERM DEBT.

FINANCIAL SECTION FOOTNOTES

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

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

(DONE)-ACCT. #143, OTHER A/R AND #233 ARE ALL FROM THE NONREGULATED SEWER BILLINGS FOR THE CITY.

(DONE) - ACCT. #143, MISCELLANEOUS A/R CONSISTS OF THE FOLLOWING BILLS:

\$9,868 - BILLS FOR DAMAGED UTILITY PLANT

\$ 667 - BILLS TO PHONE AND CABLE COMPANY FOR JOINT TRENCHING

\$ 732 - BILL FOR OVERHEAD TO UNDERGROUND SERVICE UPGRADE

\$ 978 - BILL TO SCHOOL BOOSTER CLUB FOR PAINTING OF LOGO ON ELEVATED STORAGE TANK

\$1,413 - VARIOUS BILLS FOR NON-UTILITY WORK PERFORMED FOR SEVERAL CITY DEPARTMENTS

\$82,260 - BILLS TO THE CITY FOR CUSTOMER OWNED STREET LIGHT REPLACEMENT AND T.I.F.T. DISTRICT PROJECT.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	713,878	705,651	1
Total Sales of Water	713,878	705,651	
Other Operating Revenues			
Forfeited Discounts (470)	1,353	1,346	2
Miscellaneous Service Revenues (471)	1,605	1,007	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,568	3,318	6
Total Other Operating Revenues	6,526	5,671	
Total Operating Revenues	720,404	711,322	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	28,967	15,458	7
Pumping Expenses (620-633)	26,795	23,848	8
Water Treatment Expenses (640-652)	24,510	21,620	9
Transmission and Distribution Expenses (660-678)	78,735	84,973	10
Customer Accounts Expenses (901-905)	30,272	25,717	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	95,464	103,636	13
Total Operation and Maintenance Expenses	284,743	275,252	
Other Operating Expenses			
Depreciation Expense (403)	113,248	105,941	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	117,632	106,971	16
Total Other Operating Expenses	230,880	212,912	
Total Operating Expenses	515,623	488,164	
NET OPERATING INCOME	204,781	223,158	

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	16	43	1
Commercial	2	130	344	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	3	146	387	
Metered Sales to General Customers (461)				
Residential	1,372	49,318	310,104	4
Commercial	196	12,479	73,665	5
Industrial	9	10,971	28,322	6
Total Metered Sales to General Customers (461)	1,577	72,768	412,091	
Private Fire Protection Service (462)	14		13,782	7
Public Fire Protection Service (463)	1		267,942	8
Other Sales to Public Authorities (464)	22	4,300	19,676	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,617	77,214	713,878	

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)	267,942	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	267,942	
Forfeited Discounts (470):		
Customer late payment charges	1,353	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,353	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	1,605	7
Total Miscellaneous Service Revenues (471)	1,605	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,200	10
Other (specify):		
DEDUCT METER RENTAL	2,368	11
Total Other Water Revenues (474)	3,568	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	9,676	11,249	6
Maintenance of Structures and Improvements (611)	9,687	167	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	9,604	4,042	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	28,967	15,458	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	12,207	10,493	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	9,832	10,545	22
Maintenance of Structures and Improvements (631)	2,393	1,470	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	2,363	1,340	25
Total Pumping Expenses	26,795	23,848	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	10,823	9,710	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	0	0	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	7,721	9,198	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	5,966	2,712	33
Total Water Treatment Expenses	24,510	21,620	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	0	0	36
Meter Expenses (663)	0	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	0	0	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	3,528	2,411	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	16,825	15,839	43
Maintenance of Transmission and Distribution Mains (673)	25,796	33,072	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	11,603	7,817	46
Maintenance of Meters (676)	4,124	2,861	47
Maintenance of Hydrants (677)	16,859	22,973	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	78,735	84,973	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	5,989	3,739	51
Customer Records and Collection Expenses (903)	24,280	21,685	52
Uncollectible Accounts (904)	3	293	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	30,272	25,717	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,367	29,589	56
Office Supplies and Expenses (921)	4,486	3,815	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	3,820	8,843	59
Property Insurance (924)	864	1,747	60
Injuries and Damages (925)	9,562	9,111	61
Employee Pensions and Benefits (926)	40,518	38,537	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	4,712	7,033	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	5,135	4,961	67
Total Administrative and General Expenses	95,464	103,636	
Total Operation and Maintenance Expenses	284,743	275,252	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	CALCULATION PER P.S.C. SCH. W-7	109,713	98,276	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON JOINT METER CALCULATION	1,058	1,047	2
Net property tax equivalent		108,655	97,229	
Social Security	BASED ON WAGES/HOURS	11,685	10,713	3
PSC Remainder Assessment	BASED ON REVENUES	643	765	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR BOOKED TO ACCT. #107	(1,829)	(925)	5
SOCIAL SECURITY TAX JOINT METER WAGE ALLOCATION	S.S. CHARGED ON JOINT METER FEE	(1,522)	(811)	6
Total tax expense		117,632	106,971	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237140				3
County tax rate	mills		7.801794				4
Local tax rate	mills		10.826878				5
School tax rate	mills		9.772169				6
Voc. school tax rate	mills		1.894705				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.532686				10
Less: state credit	mills		1.426437				11
Net tax rate	mills		29.106249				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.826878				14
Combined School Tax Rate	mills		11.666874				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.493752				17
Total Tax Rate	mills		30.532686				18
Ratio of Local and School Tax to Total	dec.		0.736711				19
Total tax net of state credit	mills		29.106249				20
Net Local and School Tax Rate	mills		21.442881				21
Utility Plant, Jan. 1	\$	6,434,024	6,434,024				22
Materials & Supplies	\$	26,390	26,390				23
Subtotal	\$	6,460,414	6,460,414				24
Less: Plant Outside Limits	\$	13,169	13,169				25
Taxable Assets	\$	6,447,245	6,447,245				26
Assessment Ratio	dec.		0.793597				27
Assessed Value	\$	5,116,514	5,116,514				28
Net Local & School Rate	mills		21.442881				29
Tax Equiv. Computed for Current Year	\$	109,713	109,713				30
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	109,713					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	47,744	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	11,321	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	59,065	0	
PUMPING PLANT			
Land and Land Rights (320)	11,010	0	12
Structures and Improvements (321)	266,488	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	248,713	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	6,313	0	20
Total Pumping Plant	532,524	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	8,663	0	22
Water Treatment Equipment (332)	201,290	6,860	23
Total Water Treatment Plant	209,953	6,860	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	47,744	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	11,321	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	59,065	
PUMPING PLANT				
Land and Land Rights (320)	0	0	11,010	12
Structures and Improvements (321)	0	0	266,488	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	248,713	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	6,313	20
Total Pumping Plant	0	0	532,524	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	8,663	22
Water Treatment Equipment (332)	0	0	208,150	23
Total Water Treatment Plant	0	0	216,813	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,740	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	595,655	0	26
Transmission and Distribution Mains (343)	2,311,449	111,327	27
Fire Mains (344)	0		28
Services (345)	634,054	35,139	29
Meters (346)	130,150	117,640	30
Hydrants (348)	434,851	16,947	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	4,130,899	281,053	
GENERAL PLANT			
Land and Land Rights (389)	4,939	0	33
Structures and Improvements (390)	193,758	0	34
Office Furniture and Equipment (391)	15,985	4,274	35
Computer Equipment (391.1)	11,578	0	36
Transportation Equipment (392)	95,434	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	36,443	925	39
Laboratory Equipment (395)	4,627	0	40
Power Operated Equipment (396)	20,422	3,700	41
Communication Equipment (397)	15,068	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	398,254	8,899	
Total utility plant in service directly assignable	5,330,695	296,812	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,330,695	296,812	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	24,740	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	595,655	26
Transmission and Distribution Mains (343)	4,552		2,418,224	27
Fire Mains (344)		0	0	28
Services (345)	1,278	1	667,916	29
Meters (346)	42,442	0	205,348	30
Hydrants (348)	369	0	451,429	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	48,641	1	4,363,312	
GENERAL PLANT				
Land and Land Rights (389)	0	0	4,939	33
Structures and Improvements (390)	0	0	193,758	34
Office Furniture and Equipment (391)	3,027	0	17,232	35
Computer Equipment (391.1)	0	0	11,578	36
Transportation Equipment (392)	0	0	95,434	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	37,368	39
Laboratory Equipment (395)	0	0	4,627	40
Power Operated Equipment (396)	0	0	24,122	41
Communication Equipment (397)	7,555		7,513	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	10,582	0	396,571	
Total utility plant in service directly assignable	59,223	1	5,568,285	
Common Utility Plant Allocated to Water Department	0	0		0 46
Total utility plant in service	59,223	1	5,568,285	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	79,576	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	79,576	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	37,409	0	23
Total Water Treatment Plant	37,409	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	79,576	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	79,576	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	37,409	23
Total Water Treatment Plant	0	0	37,409	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	177,870	0	26
Transmission and Distribution Mains (343)	515,405	0	27
Fire Mains (344)	0	0	28
Services (345)	142,071	1,258	29
Meters (346)	0	0	30
Hydrants (348)	100,188	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	935,534	1,258	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,052,519	1,258	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,052,519	1,258	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	177,870 26
Transmission and Distribution Mains (343)	1,359	0	514,046 27
Fire Mains (344)	0	0	0 28
Services (345)	382	0	142,947 29
Meters (346)	0	0	0 30
Hydrants (348)	110	0	100,078 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	1,851	0	934,941
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,851	0	1,051,926
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,851	0	1,051,926

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	47,744	2.90%	0	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	3,192	1.80%	204	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	50,936		204	
PUMPING PLANT				
Structures and Improvements (321)	75,708	3.20%	8,528	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	139,202	4.40%	10,943	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	6,313	4.40%		15
Total Pumping Plant	221,223		19,471	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,059	3.20%	277	16
Water Treatment Equipment (332)	107,607	3.30%	6,756	17
Total Water Treatment Plant	109,666		7,033	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	121,224	1.90%	11,317	19
Transmission and Distribution Mains (343)	116,657	1.30%	30,743	20
Fire Mains (344)	0	0.00%		21
Services (345)	89,425	2.90%	18,879	22
Meters (346)	88,600	5.50%	9,226	23
Hydrants (348)	32,634	2.20%	9,749	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				47,744	4
315	0				0	5
316	0				3,396	6
317	0				0	7
	0	0	0	0	51,140	
321	0				84,236	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				150,145	12
326	0				0	13
327	0				0	14
328	0				6,313	15
	0	0	0	0	240,694	
331	0				2,336	16
332	0				114,363	17
	0	0	0	0	116,699	
341	0				0	18
342	0				132,541	19
343	4,552	269	1,757	0	144,336	20
344					0	21
345	1,278	128	0	0	106,898	22
346	42,442	0	0	0	55,384	23
348	369	37	0	0	41,977	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	448,540		79,914	
GENERAL PLANT				
Structures and Improvements (390)	61,214	2.90%	5,619	26
Office Furniture and Equipment (391)	11,649	5.80%	963	27
Computer Equipment (391.1)	10,293	20.00%	1,285	28
Transportation Equipment (392)	81,522	10.50%	7,315	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	36,443	5.80%	925	31
Laboratory Equipment (395)	3,283	5.80%	268	32
Power Operated Equipment (396)	13,150	7.50%	1,414	33
Communication Equipment (397)	9,287	9.20%	1,039	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	226,841		18,828	
Total accum. prov. directly assignable	1,057,206		125,450	
Common Utility Plant Allocated to Water Department	0		0	38
Total accum. prov. for depreciation	1,057,206		125,450	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0				0 25
	48,641	434	1,757	0	481,136
390	0				66,833 26
391	3,027				9,585 27
391.1	0				11,578 28
392	0	0	0	0	88,837 29
393	0				0 30
394	0	0	0	0	37,368 31
395	0	0	0	0	3,551 32
396	0	0	0	0	14,564 33
397	7,555	0	0	0	2,771 34
397.1	0				0 35
398	0				0 36
399	0				0 37
	10,582	0	0	0	235,087
	59,223	434	1,757	0	1,124,756
	0	0	0	0	0 38
	59,223	434	1,757	0	1,124,756

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	22,227	3.20%	2,546	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	22,227		2,546	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	1,852	3.30%	1,235	17
Total Water Treatment Plant	1,852		1,235	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	35,694	1.90%	3,380	19
Transmission and Distribution Mains (343)	32,355	1.30%	6,691	20
Fire Mains (344)	0			21
Services (345)	25,101	2.90%	4,133	22
Meters (346)	0			23
Hydrants (348)	8,973	2.20%	2,203	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	0	
321	0	0	0	0	24,773	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				0	12
326	0				0	13
327	0				0	14
328	0				0	15
	0	0	0	0	24,773	
331	0				0	16
332	0	0	0	0	3,087	17
	0	0	0	0	3,087	
341	0				0	18
342	0	0	0	0	39,074	19
343	1,359	80	524	0	38,131	20
344	0				0	21
345	382	38	0	0	28,814	22
346	0				0	23
348	110	11	0	0	11,055	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	102,123		16,407
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	126,202		20,188
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	126,202		20,188

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0				0 25
	<u>1,851</u>	<u>129</u>	<u>524</u>	<u>0</u>	<u>117,074</u>
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,851</u>	<u>129</u>	<u>524</u>	<u>0</u>	<u>144,934</u>
					0 38
	<u>1,851</u>	<u>129</u>	<u>524</u>	<u>0</u>	<u>144,934</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	0	0	7,795	7,795	1
February	0	0	6,601	6,601	2
March	0	0	7,089	7,089	3
April	0	0	7,318	7,318	4
May	0	0	7,814	7,814	5
June	0	0	8,612	8,612	6
July	0	0	10,249	10,249	7
August	0	0	9,100	9,100	8
September	0	0	7,824	7,824	9
October	0	0	7,768	7,768	10
November	0	0	7,467	7,467	11
December	0	0	7,844	7,844	12
Total annual pumpage	0	0	95,481	95,481	
Less: Water sold				77,214	13
Volume pumped but not sold				18,267	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				7,026	16
Volume related to equipment/system malfunction				213	17
Non-utility volume NOT included in water sales				556	18
Total volume not sold but accounted for				7,795	19
Volume pumped but unaccounted for				10,472	20
Percent of water lost				11%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				472	24
Date of maximum: 9/11/2005					25
Cause of maximum:					26
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				113	27
Date of minimum: 3/15/2005					28
Total KWH used for pumping for the year				208,080	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LAKE STREET	1	1,334	5	432,000	Yes	1
STEELE STREET/ PARKWAY	2	480	10	216,000	Yes	2
PERRY STREET	3	504	10	560,000	Yes	3
BUCHANAN STREET/NAVARINO	5	472	12	540,000	Yes	4

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	WELL 1	WELL 2	WELL 3	1
Location	LAKE STREET/STEELE/PARKWAY AVENUE		PERRY STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	SIMMONS	SIMMONS	5
Year Installed	1977	1997	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	150	370	8
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	GE	9 10
Year Installed	1997	1977	1960	11
Type	ELECTRIC	OTHER	OTHER	12
Horsepower	40	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 5			14
Location	BUCHANAN			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1974			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	520			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1974			24
Type	OTHER			25
Horsepower	30			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	GREENFIELD AVENUE	RABAS STREET	WELL #1,2,3 & 5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2001	1981		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	124	135		6
Total capacity in gallons (actual)	300,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	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	4.000	11,509	0	280	0	11,229	1
M	D	6.000	55,119	0	560	(3,777)	50,782	2
P	D	6.000	0	728	0	3,777	4,505	3
M	D	8.000	24,635	0	0	0	24,635	4
P	D	8.000	18,950	846	0	0	19,796	5
M	D	10.000	18,275	0	0	0	18,275	6
P	D	10.000	8,623	0	0	0	8,623	7
P	D	12.000	2,473	0	0	0	2,473	8
Total Within Municipality			139,584	1,574	840	0	140,318	
Total Utility			139,584	1,574	840	0	140,318	

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	0.625	222	0	14	0	208	7	1
M	0.750	789	19	8	0	800	1	2
M	1.000	646	4	0	0	650	93	3
M	1.250	19	0	0	0	19		4
M	1.500	32	1	0	0	33		5
M	2.000	4	4	2	0	6		6
M	4.000	8	0	0	0	8		7
M	6.000	2	0	0	0	2		8
Total Utility		1,722	28	24	0	1,726	101	

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)	
0.625	1,562	600	562	0	1,600	0	1
1.000	54	26	17	0	63	0	2
1.250	9	0	0	0	9	0	3
1.500	19	2	0	0	21	0	4
2.000	12	2	0	0	14	0	5
3.000	6	0	0	0	6	3	6
4.000	2	0	1	0	1	1	7
6.000	3	2	2	0	3	2	8
8.000	0	3	0	0	3	0	9
Total:	1,667	635	582	0	1,720	6	

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)	
0.625	1,348	133	5	8	0	106	1,600	1
1.000	5	27	2	6	0	23	63	2
1.250	0	8	1	0	0	0	9	3
1.500	0	17	0	2	1	1	21	4
2.000	0	10	0	2	0	2	14	5
3.000	0	1	0	4	0	1	6	6
4.000	0	0	1	0	0	0	1	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	3	0	3	9
Total:	1,353	196	9	22	7	133	1,720	

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	1	0	0	0	1	1
Within Municipality	236	4	1	0	239	2
Total Fire Hydrants	237	4	1	0	240	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	240
Number of distribution system valves end of year:	630
Number of distribution valves operated during year:	630

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS ARE DUE TO ROUNDING

Water Mains (Page W-21)

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

WATER MAIN EXTENSION PAID FOR BY CITY, DUE TO CREATION OF A T.I.F.T. DISTRICT. CONTRACTOR PERFORMED THE WORK.

Explain all reported Adjustments.

ADJUSTMENT OF 6" PIPE IS DUE TO (PREVIOUS YEAR'S) MISCLASSIFICATION OF MATERIAL TYPES BETWEEN THE PLASTIC AND METAL GROUP.

Water Services (Page W-22)

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

ONE (1 1/2") SERVICE ADDED TO THE SYSTEM IN 2005 WAS PAID FOR BY THE DEVELOPER. ACTUAL COST WAS \$1,258.

THREE (2") SERVICES ADDED TO THE SYSTEM IN 2005 WERE PAID FOR BY THE CITY (FOR A T.I.F.T. DISTRICT). CONTRACTOR BILLED THE CITY \$1,574 EACH.

THE REST OF THE ADDITONS WERE REPLACEMENTS.

Meters (Page W-23)

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

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,060,803	2,560,008	1
Total Sales of Electricity	3,060,803	2,560,008	
Other Operating Revenues			
Forfeited Discounts (450)	4,417	3,863	2
Miscellaneous Service Revenues (451)	960	483	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	17,652	17,015	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	867	666	7
Total Other Operating Revenues	23,896	22,027	
Total Operating Revenues	3,084,699	2,582,035	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,345,177	1,900,028	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	121,607	110,072	10
Customer Accounts Expenses (901-905)	71,619	69,072	11
Sales Expenses (911-916)	260	232	12
Administrative and General Expenses (920-932)	166,832	147,081	13
Total Operation and Maintenance Expenses	2,705,495	2,226,485	
Other Expenses			
Depreciation Expense (403)	134,203	129,897	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	102,071	99,369	16
Total Other Expenses	236,274	229,266	
Total Operating Expenses	2,941,769	2,455,751	
NET OPERATING INCOME	142,930	126,284	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,417	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	4,417	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	960	3
Total Miscellaneous Service Revenues (451)	960	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO TELEPHONE AND CABLE COMPANIES	17,652	5
Total Rent from Electric Property (454)	17,652	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
N.S.F. CHECK CHARGES AND SALE TAX DISCOUNTS	867	7
Total Other Electric Revenues (456)	867	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,345,177	1,900,028	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	2,345,177	1,900,028	
Total Power Production Expenses	2,345,177	1,900,028	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0	0	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	51
Station Expenses (582)	0	0	52
Overhead Line Expenses (583)	0	0	53
Underground Line Expenses (584)	0	0	54
Street Lighting and Signal System Expenses (585)	0	0	55
Meter Expenses (586)	0	0	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	0	0	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	3,728	1,620	61
Maintenance of Station Equipment (592)	33,605	33,777	62
Maintenance of Overhead Lines (593)	47,751	32,581	63
Maintenance of Underground Lines (594)	5,821	8,836	64
Maintenance of Line Transformers (595)	2,429	5,218	65
Maintenance of Street Lighting and Signal Systems (596)	14,774	14,170	66
Maintenance of Meters (597)	4,903	6,511	67
Maintenance of Miscellaneous Distribution Plant (598)	8,596	7,359	68
Total Distribution Expenses	121,607	110,072	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	16,228	12,618	70
Customer Records and Collection Expenses (903)	55,365	55,945	71
Uncollectible Accounts (904)	26	509	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	71,619	69,072	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	260	232	75
Advertising Expenses (913)	0	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	260	232	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,895	23,582	78
Office Supplies and Expenses (921)	6,626	5,795	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	5,609	4,650	81
Property Insurance (924)	3,455	5,842	82
Injuries and Damages (925)	22,288	20,633	83
Employee Pensions and Benefits (926)	72,842	57,023	84
Regulatory Commission Expenses (928)	2,360	2,239	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	9,333	14,018	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	13,424	13,299	89
Total Administrative and General Expenses	166,832	147,081	
Total Operation and Maintenance Expenses	2,705,495	2,226,485	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	BASED ON P.S.C. SCHEDULE E-5	81,847	79,910	1
Social Security	BASED ON WAGES/HOURS	20,603	20,687	2
Wisconsin Gross Receipts Tax	ACTUAL-ASSESSED BY STATE	1,076	1,065	3
PSC Remainder Assessment	BASED ON REVENUES	2,280	2,713	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR BOOKED TO ACCT. #107	(3,735)	(5,006)	5
Total tax expense		102,071	99,369	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.237140				2
County tax rate	mills		7.801794				3
Local tax rate	mills		10.826878				4
School tax rate	mills		9.772169				5
Voc. school tax rate	mills		1.894705				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		30.532686				9
Less: state credit	mills		1.426437				10
Net tax rate	mills		29.106249				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		10.826878				12
Combined School Tax Rate	mills		11.666874				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		22.493752				15
Total Tax Rate	mills		30.532686				16
Ratio of Local and School Tax to Total	dec.		0.736711				17
Total tax net of state credit	mills		29.106249				18
Net Local and School Tax Rate	mills		21.442881				19
Utility Plant, Jan. 1	\$	4,754,491	4,754,491				20
Materials & Supplies	\$	110,944	110,944				21
Subtotal	\$	4,865,435	4,865,435				22
Less: Plant Outside Limits	\$	55,711	55,711				23
Taxable Assets	\$	4,809,724	4,809,724				24
Assessment Ratio	dec.		0.793597				25
Assessed Value	\$	3,816,983	3,816,983				26
Net Local & School Rate	mills		21.442881				27
Tax Equiv. Computed for Current Year	\$	81,847	81,847				28
Tax Equivalent per 1994 PSC Report	\$	79,246					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	81,847					31

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	17,159	0	34
Structures and Improvements (361)	4,655	0	35
Station Equipment (362)	1,050,524	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	322,563	8,422	38
Overhead Conductors and Devices (365)	643,002	6,142	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	328,309	49,927	41
Line Transformers (368)	191,065	30,285	42
Services (369)	255,400	18,606	43
Meters (370)	129,491	91,424	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	114,687	20,609	47
Total Distribution Plant	3,056,855	225,415	
GENERAL PLANT			
Land and Land Rights (389)	58,180	0	48
Structures and Improvements (390)	810,473	0	49
Office Furniture and Equipment (391)	43,068	5,758	50
Computer Equipment (391.1)	17,117	0	51
Transportation Equipment (392)	329,857	1,222	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	32,424	925	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	17,159	34
Structures and Improvements (361)	0	0	4,655	35
Station Equipment (362)	0	0	1,050,524	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	1,411	0	329,574	38
Overhead Conductors and Devices (365)	2,599	0	646,545	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	378,236	41
Line Transformers (368)	9,555	0	211,795	42
Services (369)	704	0	273,302	43
Meters (370)	35,805	0	185,110	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	547	0	134,749	47
Total Distribution Plant	50,621	0	3,231,649	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,180	48
Structures and Improvements (390)	0	0	810,473	49
Office Furniture and Equipment (391)	3,853	0	44,973	50
Computer Equipment (391.1)	0	0	17,117	51
Transportation Equipment (392)	0	0	331,079	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	33,349	54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	2,804	0	55
Power Operated Equipment (396)	71,781	3,700	56
Communication Equipment (397)	18,778	0	57
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	1,384,482	11,605	
Total utility plant in service directly assignable	4,441,337	237,020	
 Common Utility Plant Allocated to Electric Department	 0	 0	 60
 Total utility plant in service	 4,441,337	 237,020	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	0	2,804 55
Power Operated Equipment (396)	4,000	0	71,481 56
Communication Equipment (397)	8,802	0	9,976 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	16,655	0	1,379,432
Total utility plant in service directly assignable	67,276	0	4,611,081
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	67,276	0	4,611,081

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	73,365	8,213	38
Overhead Conductors and Devices (365)	146,173	11,335	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0	762	41
Line Transformers (368)	0		42
Services (369)	62,163	6,145	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	281,701	26,455	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	399	0	81,179 38
Overhead Conductors and Devices (365)	736	0	156,772 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	0	0	762 41
Line Transformers (368)			0 42
Services (369)	199	0	68,109 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	1,334	0	306,822
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	281,701	26,455
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	281,701	26,455

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,334	0	306,822
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,334	0	306,822

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,962	2.90%	135	27
Station Equipment (362)	404,236	3.10%	32,566	28
Storage Battery Equipment (363)	0	0.00%	0	29
Poles, Towers and Fixtures (364)	154,022	3.90%	12,717	30
Overhead Conductors and Devices (365)	139,999	3.20%	20,633	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	131,574	3.30%	11,658	33
Line Transformers (368)	139,811	3.20%	6,393	34
Services (369)	120,823	4.40%	11,631	35
Meters (370)	68,317	3.60%	5,663	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	99,213	4.10%	5,113	39
Total Distribution Plant	1,259,957		106,509	
GENERAL PLANT				
Structures and Improvements (390)	235,548	2.50%	20,262	40
Office Furniture and Equipment (391)	33,054	5.40%	2,377	41
Computer Equipment (391.1)	13,415	14.30%	2,448	42
Transportation Equipment (392)	203,134	15.00%	48,418	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	21,751	5.00%	1,644	45
Laboratory Equipment (395)	2,804	5.00%	0	46
Power Operated Equipment (396)	72,507	15.00%	2,550	47
Communication Equipment (397)	7,976	6.70%	963	48
Miscellaneous Equipment (398)	0	0.00%	0	49
Other Tangible Property (399)	0	0.00%	0	50
Total General Plant	590,189		78,662	
Total accum. prov. directly assignable	1,850,146		185,171	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	0	0	
361	0	0	0	0	2,097	27
362	0	0	0	0	436,802	28
363	0	0	0		0	29
364	1,411	76	223	0	165,475	30
365	2,599	127	3,087	0	160,993	31
366	0				0	32
367	0	0	0	0	143,232	33
368	9,555	0	0	0	136,649	34
369	704	111	0	0	131,639	35
370	35,805	0	0	0	38,175	36
371	0				0	37
372	0				0	38
373	547	23	750		104,506	39
	50,621	337	4,060	0	1,319,568	
390	0	0	0	0	255,810	40
391	3,853	0	0	0	31,578	41
391.1	0	0	0	0	15,863	42
392	0	0	0	0	251,552	43
393	0				0	44
394		0	0	0	23,395	45
395	0	0	0	0	2,804	46
396	4,000	0	500	0	71,557	47
397	8,802	0	0	0	137	48
398	0	0	0	0	0	49
399	0	0	0		0	50
	16,655	0	500	0	652,696	
	67,276	337	4,560	0	1,972,264	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0		0	51
Total accum. prov. for depreciation	<u><u>1,850,146</u></u>		<u><u>185,171</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
	0	0	0	0	0 51
	67,276	337	4,560	0	1,972,264

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	42,630	3.90%	3,014	30
Overhead Conductors and Devices (365)	38,024	3.20%	4,847	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	0	3.30%	12	33
Line Transformers (368)	0			34
Services (369)	33,509	4.40%	2,866	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0			39
Total Distribution Plant	114,163		10,739	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	114,163		10,739	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362					0 28
363					0 29
364	399	22	63	0	45,286 30
365	736	36	874	0	42,973 31
366					0 32
367	0	0	0	0	12 33
368					0 34
369	199	31	0	0	36,145 35
370					0 36
371					0 37
372					0 38
373					0 39
	<u>1,334</u>	<u>89</u>	<u>937</u>	<u>0</u>	<u>124,416</u>
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	1,334	89	937	0	124,416

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>114,163</u></u>		<u><u>10,739</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	1,334	89	937	0	124,416

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. 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	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	57 12
Total	57 13
Total customers on rural lines at end of year	57 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	7,639	Monday	01/17/2005	11:00	3,886	1
February	02	7,128	Thursday	02/03/2005	11:00	3,414	2
March	03	7,326	Wednesday	03/16/2005	11:00	3,700	3
April	04	6,767	Wednesday	04/20/2005	11:00	3,335	4
May	05	6,907	Tuesday	05/31/2005	11:00	3,378	5
June	06	7,937	Tuesday	06/28/2005	12:00	3,691	6
July	07	8,715	Monday	07/18/2005	15:00	4,050	7
August	08	9,103	Monday	08/01/2005	15:00	4,292	8
September	09	7,950	Tuesday	09/06/2005	11:00	3,751	9
October	10	7,114	Monday	10/03/2005	11:00	3,563	10
November	11	7,176	Monday	11/28/2005	11:00	3,463	11
December	12	7,458	Wednesday	12/14/2005	11:00	3,829	12
Total		91,220				44,352	

System Name ALGOMA

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

Type of Reading	Supplier
15 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	44,352	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	44,352	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	42,267	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	83	22
Total Used by Company	83	23
Total Sold and Used	42,350	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	2,002	27
Total Energy Losses	2,002	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.5139%	29
Total Disposition of Energy	44,352	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 SERVICE	RG-1	1,637	12,105	1
Total Sales for Residential Sales		1,637	12,105	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	6	4,238	2
LARGE POWER TIME OF DAY SERVICE	CP-2	2	3,350	3
INDUSTRIAL POWER TIME OF DAY SERVICE	CP-3	2	13,791	4
GENERAL SERVICE	GS-1	351	8,325	5
CONTROLLED INTERDEPARTMENTAL SERVICE	MP-1	1	208	6
Total Sales for Commercial & Industrial		362	29,912	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	7	250	7
Total Sales for Public Street & Highway Lighting		7	250	
Sales for Resale				
NONE		0	0	8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,006	42,267	

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	911,881	97,133	1,009,014	1
0	0	911,881	97,133	1,009,014	
11,114	9,561	235,857	34,294	270,151	2
11,722	11,257	206,440	27,065	233,505	3
37,796	34,553	724,476	110,826	835,302	4
0	0	595,904	66,693	662,597	5
0	0	10,363	1,684	12,047	6
60,632	55,371	1,773,040	240,562	2,013,602	
0	0	36,090	2,097	38,187	7
0	0	36,090	2,097	38,187	
0	0	0	0	0	8
0	0	0	0	0	
60,632	55,371	2,721,011	339,792	3,060,803	

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	ALGOMA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ALGOMA				5
Total of 12 Monthly Maximum Demands -- kW	91,220				6
Average load factor	66.6040%				7
Total Cost of Purchased Power	2,345,177				8
Average cost per kWh	0.0529				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,900	1,987			12
February	1,746	1,669			13
March	1,947	1,752			14
April	1,688	1,646			15
May	1,704	1,674			16
June	1,971	1,720			17
July	1,931	2,119			18
August	2,293	1,999			19
September	1,919	1,832			20
October	1,777	1,785			21
November	1,750	1,714			22
December	1,842	1,987			23
Total kWh (000)	22,468	21,884			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	NORTH	SOUTH			1
Voltage--High Side	69	69			2
Voltage--Low Side	4,160	4,160			3
Num. Main Transformers in Operation	1	1			4
Total Capacity of Transformers in kVA	10	10			5
Number of Spare Transformers on Hand	1	0			6
15-Minute Maximum Demand in kW	4,946	4,253			7
Dt and Hr of Such Maximum Demand	08/01/2005 15:00	08/09/2005 13:00			8 9
Kwh Output	23,940	20,412			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Total Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
Kwh Output					22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

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	2,393	608	24,965	1
Acquired during year	419	18	4,475	2
Total	2,812	626	29,440	3
Retired during year	787	8	1,225	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	2,025	618	28,215	6
Number end of year accounted for as follows:				7
In customers' use	1,987	533	21,618	8
In utility's use	9	14	365	9
				10
Locked meters on customers' premises	7			11
In stock	22	71	6,232	12
Total end of year	2,025	618	28,215	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	324	152,659	1
Sodium Vapor	200	13	12,429	2
Sodium Vapor	250	21	29,047	3
Total		358	194,135	
Ornamental				
Metal Halide/Halogen	100	61	32,148	4
Metal Halide/Halogen	175	14	11,989	5
NONE		0		6
Total		75	44,137	
Other				
Other	150	1	11,978	7
Total		1	11,978	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

ACCT.#555, PURCHASED POWER: POWER COSTS INCREASED DUE TO MARKET CONDITIONS.

ACCT. #593, MAINTENANCE OF OVERHEAD LINES: AGGRESSIVE TREE TRIMMING PROGRAM IN 2005.

ACCT. #926 ELECTRIC PENSIONS & BENEFITS INCREASED IN 2005 DUE TO THE ADDITION OF A FULL TIME LINEMAN.

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

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

THE (OVER) ACCUMULATED DEPRECIATION BALANCE OF \$76 IS FROM SALVAGE MONEY RECEIVED SEVERAL YEARS AGO FOR SOLD EQUIPMENT. WHEN THIS AMOUNT IS NOT INCLUDED IN THE ACCUMULATED DEPRECIATION BALANCE, THE INDIVIDUAL EQUIPMENT COSTS ARE NOT OVER DEPRECIATED.

Street Lighting Equipment (Page E-29)

General footnotes

INCLUDES BOTH UTILITY OWNED AND CUSTOMER (CITY) OWNED LIGHTS.
