



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: ALGOMA UTILITY COMMISSIONPrincipal Office: 1407 FLORA AVENUE  
ALGOMA, WI 54201-1796For the Year Ended: DECEMBER 31, 2004**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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Steam Production Plants	E-23
Internal Combustion Generation Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

**IDENTIFICATION AND OWNERSHIP**

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**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:**

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**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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**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

**Fax Number:** (920) 436 - 7808

**E-mail Address:** DenisP@schencksolutions.com

**Date of most recent audit report:** 3/11/2005

**Period covered by most recent audit:** 01/01/04 - 12/31/04

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**Names and titles of utility management including manager or superintendent:**

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**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

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**Name of utility commission/committee:** ALGOMA UTILITY COMMISSION

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**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

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,293,357	3,237,742	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,501,737	2,386,829	2
Depreciation Expense (403)	235,838	257,602	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	206,340	208,020	5
<b>Total Operating Expenses</b>	<b>2,943,915</b>	<b>2,852,451</b>	
<b>Net Operating Income</b>	<b>349,442</b>	<b>385,291</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>349,442</b>	<b>385,291</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(654)	1,279	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,475	22,507	10
Miscellaneous Nonoperating Income (421)	4,872	41,406	11
<b>Total Other Income</b>	<b>40,693</b>	<b>65,192</b>	
<b>Total Income</b>	<b>390,135</b>	<b>450,483</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,608)	0	12
Other Income Deductions (426)	30,488	29,870	13
<b>Total Miscellaneous Income Deductions</b>	<b>20,880</b>	<b>29,870</b>	
<b>Income Before Interest Charges</b>	<b>369,255</b>	<b>420,613</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	95,777	96,746	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)	23,298	24,634	17
Other Interest Expense (431)	148	96	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>119,223</b>	<b>121,476</b>	
<b>Net Income</b>	<b>250,032</b>	<b>299,137</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,649,977	4,251,168	20
Balance Transferred from Income (433)	250,032	299,137	21
Miscellaneous Credits to Surplus (434)	0	1,110,019	22
Miscellaneous Debits to Surplus--Debit (435)	3,554	(1,335)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	11,137	11,682	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,885,318</b>	<b>5,649,977</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,293,357		3,293,357	1
<b>Total (Acct. 400):</b>	<b>3,293,357</b>	<b>0</b>	<b>3,293,357</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,501,737		2,501,737	2
<b>Total (Acct. 401-402):</b>	<b>2,501,737</b>	<b>0</b>	<b>2,501,737</b>	
<b>Depreciation Expense (403):</b>				
Derived	235,838		235,838	3
<b>Total (Acct. 403):</b>	<b>235,838</b>	<b>0</b>	<b>235,838</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	206,340		206,340	5
<b>Total (Acct. 408):</b>	<b>206,340</b>	<b>0</b>	<b>206,340</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>349,442</b>	<b>0</b>	<b>349,442</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(654)		(654)	8
<b>Total (Acct. 415-416):</b>	<b>(654)</b>	<b>0</b>	<b>(654)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NORTHSHORE BANK	8,744	0	8,744	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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
BAYLAKE BANK	5,570	0	5,570 12
F & M BANK	4,755	0	4,755 13
BANK OF LUXEMBURG	1,567	0	1,567 14
AMERICAN TRANSMISSION COMPANY (ATC) DIVIDENDS	15,766	0	15,766 15
FINANCE CHARGES - MISCELLANEOUS ACCOUNTS REC	73	0	73 16
<b>Total (Acct. 419):</b>	<b>36,475</b>	<b>0</b>	<b>36,475</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,478	1,478 17
Contributed Plant - Electric	[REDACTED]	3,394	3,394 18
NONE	0	0	0 19
<b>Total (Acct. 421):</b>	<b>0</b>	<b>4,872</b>	<b>4,872</b>
<b>TOTAL OTHER INCOME:</b>	<b>35,821</b>	<b>4,872</b>	<b>40,693</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(9,608)	[REDACTED]	(9,608) 20
NONE	0	0	0 21
<b>Total (Acct. 425):</b>	<b>(9,608)</b>	<b>0</b>	<b>(9,608)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	20,236	20,236 22
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	10,252	10,252 23
NONE	0	0	0 24
<b>Total (Acct. 426):</b>	<b>0</b>	<b>30,488</b>	<b>30,488</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,608)</b>	<b>30,488</b>	<b>20,880</b>

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

Derived	95,777	[REDACTED]	95,777 25
<b>Total (Acct. 427):</b>	<b>95,777</b>	<b>0</b>	<b>95,777</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0	[REDACTED]	0 26
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 27
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	23,298		23,298 28
<b>Total (Acct. 430):</b>	<b>23,298</b>	<b>0</b>	<b>23,298</b>
<b>Other Interest Expense (431):</b>			
Derived	148		148 29
<b>Total (Acct. 431):</b>	<b>148</b>	<b>0</b>	<b>148</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 30
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>119,223</b>	<b>0</b>	<b>119,223</b>
<b>NET INCOME:</b>	<b>275,648</b>	<b>(25,616)</b>	<b>250,032</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,528,422	1,121,555	5,649,977 31
<b>Total (Acct. 216):</b>	<b>4,528,422</b>	<b>1,121,555</b>	<b>5,649,977</b>
<b>Balance Transferred from Income (433):</b>			
Derived	275,648	(25,616)	250,032 32
<b>Total (Acct. 433):</b>	<b>275,648</b>	<b>(25,616)</b>	<b>250,032</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 33
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
INCREASE IN SPECIAL REDEMPTION - CASH SEGREGAT	3,554	0	3,554 34
<b>Total (Acct. 435)--Debit:</b>	<b>3,554</b>	<b>0</b>	<b>3,554</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 35
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
GRATIS LABOR, EQUIPMENT, SUPPLIES & MATERIAL FO	11,137	0	11,137 36
<b>Total (Acct. 439)--Debit:</b>	<b>11,137</b>	<b>0</b>	<b>11,137</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,789,379</b>	<b>1,095,939</b>	<b>5,885,318</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	655	17,741			18,396	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	466	2,607			3,073	2
Payroll	81	5,855			5,936	3
Materials	0	1,124			1,124	4
Taxes	0	0			0	5
<b>Other (list by major classes):</b>						
EQUIPMENT & PAYROLL BURDEN & OVERHEAD	95	8,822			8,917	6
<b>Total costs and expenses</b>	<b>642</b>	<b>18,408</b>	<b>0</b>	<b>0</b>	<b>19,050</b>	
<b>Net income (or loss)</b>	<b>13</b>	<b>(667)</b>	<b>0</b>	<b>0</b>	<b>(654)</b>	

### 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	711,322	2,582,035	0	0	3,293,357	1
Less: interdepartmental sales	0	10,328	0	0	10,328	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	293	509	0	0	802	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>711,029</b>	<b>2,571,198</b>	<b>0</b>	<b>0</b>	<b>3,282,227</b>	

### 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	140,729	18,777	159,506	1
Electric operating expenses	179,110	18,516	197,626	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	5,936		5,936	6
Other nonutility expenses	5,281		5,281	7
Water utility plant accounts	6,915		6,915	8
Electric utility plant accounts	38,863		38,863	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	49		49	13
Accum. prov. for depreciation of electric plant	3,199		3,199	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	37,293	(37,293)	0	18
All other accounts	0		0	19
<b>Total Payroll</b>	<b>417,375</b>	<b>0</b>	<b>417,375</b>	

### 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**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,188,515	10,310,867	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,147,717	3,117,907	2
<b>Net Utility Plant</b>	<b>8,040,798</b>	<b>7,192,960</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>8,040,798</b>	<b>7,192,960</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	127,030	102,597	8
Special Funds (125-128)	175,028	171,474	9
<b>Total Other Property and Investments</b>	<b>302,058</b>	<b>274,071</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	8,929	9,170	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,036	1,114	12
Temporary Cash Investments (136)	1,271,182	1,066,987	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	312,310	343,663	15
Other Accounts Receivable (143)	91,984	62,957	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	137,334	139,773	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	89	8,531	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,822,864</b>	<b>1,632,195</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	34,390	61,418	25
<b>Total Deferred Debits</b>	<b>34,390</b>	<b>61,418</b>	
<b>Total Assets and Other Debits</b>	<b>10,200,110</b>	<b>9,160,644</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	334,568	334,568	<b>26</b>
Appropriated Earned Surplus (215)	175,028	171,474	<b>27</b>
Unappropriated Earned Surplus (216)	5,885,318	5,649,977	<b>28</b>
<b>Total Proprietary Capital</b>	<b>6,394,914</b>	<b>6,156,019</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,115,598	2,137,722	<b>29</b>
Advances from Municipality (223)	1,058,000	505,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,173,598</b>	<b>2,642,722</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	203,985	160,716	<b>33</b>
Payables to Municipality (233)	144,434	110,928	<b>34</b>
Customer Deposits (235)	14,998	7,408	<b>35</b>
Taxes Accrued (236)	41,184	45,368	<b>36</b>
Interest Accrued (237)	17,545	17,820	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	6,516	6,620	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>428,662</b>	<b>348,860</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	202,936	13,043	<b>44</b>
<b>Total Deferred Credits</b>	<b>202,936</b>	<b>13,043</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,200,110</b>	<b>9,160,644</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	5,712,037	0	0	4,598,830	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,330,695	0	0	4,441,337	2
Utility Plant in Service - Contributed Plant (101.2)	1,052,519	0	0	281,701	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)	50,810	0	0	31,453	9
<b>Total Utility Plant</b>	<b>6,434,024</b>	<b>0</b>	<b>0</b>	<b>4,754,491</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,057,206	0	0	1,850,146	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	126,202	0	0	114,163	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
<b>Total Accumulated Provision</b>	<b>1,183,408</b>	<b>0</b>	<b>0</b>	<b>1,964,309</b>	
<b>Net Utility Plant</b>	<b>5,250,616</b>	<b>0</b>	<b>0</b>	<b>2,790,182</b>	

**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)	
<b>Balance first of year (111.1)</b>	1,078,866	1,820,907			<b>2,899,773</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	105,941	129,897			<b>235,838</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,325				<b>3,325</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
EQUIPMENT CLEARING	8,624	50,876			<b>59,500</b>	<b>9</b>
Salvage	2,795	6,053			<b>8,848</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0	0			<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>120,685</b>	<b>186,826</b>	<b>0</b>	<b>0</b>	<b>307,511</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	46,623	58,211			<b>104,834</b>	<b>18</b>
Cost of removal	38	2,893			<b>2,931</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	95,683	96,483			<b>192,166</b>	
ADJUSTMENT DUE TO ROUNDING	1	0			<b>1</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>142,345</b>	<b>157,587</b>	<b>0</b>	<b>0</b>	<b>299,932</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,057,206</b>	<b>1,850,146</b>	<b>0</b>	<b>0</b>	<b>2,907,352</b>	<b>26</b>

### 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)	
<b>Balance first of year (111.1)</b>	112,220	105,914			<b>218,134</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,236	10,252			<b>30,488</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
none	0	0			<b>0</b>	<b>9</b>
Salvage	834	1,367			<b>2,201</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ADJUSTMENTS - ROUNDING	1	0			<b>1</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>21,071</b>	<b>11,619</b>	<b>0</b>	<b>0</b>	<b>32,690</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,078	3,063			<b>10,141</b>	<b>18</b>
Cost of removal	11	306			<b>317</b>	<b>19</b>
Other debits (specify):						<b>20</b>
ADJUSTMENTS - ROUNDING	0	1			<b>1</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>7,089</b>	<b>3,370</b>	<b>0</b>	<b>0</b>	<b>10,459</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>126,202</b>	<b>114,163</b>	<b>0</b>	<b>0</b>	<b>240,365</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
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
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
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	110,944	0	110,944	112,740	3
<b>Total Electric Utility</b>					<b>110,944</b>	<b>112,740</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	110,944	112,740	1
Water utility (154)	26,390	27,033	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
<b>Total Materials and Supplies</b>	<b>137,334</b>	<b>139,773</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>334,568</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BOND	11/07/2001	11/07/2041	4.50%	2,115,598	1
<b>Total Bonds (Account 221):</b>				<b>2,115,598</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 2,115,598**

**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)	
<b>Advances (223)</b>					
CITY OF ALGOMA INTERIM FINANCING	01/01/2004	02/16/2005	0.00%	583,000	1
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	475,000	2
<b>Total for Account 223</b>				<b>1,058,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	45,368	1
<b>Accruals:</b>		
Charged water department expense	109,754	2
Charged electric department expense	104,375	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>214,129</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	183,434	6
Social Security taxes	31,400	7
PSC Remainder Assessment	3,479	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>218,313</b>	
<b>Balance end of year</b>	<b>41,184</b>	

### 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)	
<b>Bonds (221)</b>					
CITY OF ALGOMA WATER SYSTEM MORTGAGE BONDS	15,813	95,777	95,940	15,650	1
<b>Subtotal</b>	<b>15,813</b>	<b>95,777</b>	<b>95,940</b>	<b>15,650</b>	
<b>Advances from Municipality (223)</b>					
CITY OF ALGOMA INTERIM FINANCING	0	0	0	0	2
CITY OF ALGOMA G.O. BONDS	2,007	23,298	23,410	1,895	3
<b>Subtotal</b>	<b>2,007</b>	<b>23,298</b>	<b>23,410</b>	<b>1,895</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0		0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST ON CUTOMER DEPOSITS	0	148	148	0	5
<b>Subtotal</b>	<b>0</b>	<b>148</b>	<b>148</b>	<b>0</b>	
<b>Total</b>	<b>17,820</b>	<b>119,223</b>	<b>119,498</b>	<b>17,545</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
AMERICAN TRANSMISSION COMPANY (ATC)	114,670	2
WATER MAIN LOOP - DEFERRED ASSESSMENT	12,360	3
<b>Total (Acct. 124):</b>	<b>127,030</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE-WATER SYSTEM MORTGAGE REVENUE BONDS-CITY OF ALGOMA	118,064	4
<b>Total (Acct. 125):</b>	<b>118,064</b>	
<b>Depreciation Fund (126):</b>		
BOND RESERVE - CITY OF ALGOMA G.O. BONDS	56,964	5
<b>Total (Acct. 126):</b>	<b>56,964</b>	
<b>Other Special Funds (128):</b>		
NONE	0	6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	65,744	10
Electric	246,566	11
Sewer (Regulated)	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 142):</b>	<b>312,310</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	74,301	14
Merchandising, jobbing and contract work	0	15
<b>Other (specify):</b>		

### 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)	
<b>Other Accounts Receivable (143):</b>		
MISCELLANEOUS A/R	17,683	16
<b>Total (Acct. 143):</b>	<b>91,984</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	17
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENGINEERING FEES FOR 2005 SUBSTATION & WATER PROJECTS	19,211	20
<b>Total (Acct. 183):</b>	<b>19,211</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WATER TOWER PAINTING COSTS (DOCKET #50-WR-104)	15,179	23
<b>Total (Acct. 186):</b>	<b>15,179</b>	
<b>Payables to Municipality (233):</b>		
SEWER USER FEES BILLED FOR SEWER USE	144,434	24
<b>Total (Acct. 233):</b>	<b>144,434</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	182,559	25
ACCRUED VACATION	12,163	26
PUBLIC BENEFITS FUND	8,214	27
<b>Total (Acct. 253):</b>	<b>202,936</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,992,307	4,375,857	0	0	<b>9,368,164</b>	<b>1</b>
Materials and Supplies	26,711	111,842	0	0	<b>138,553</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,068,036	1,835,526	0	0	<b>2,903,562</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Regulatory Liability	45,450	45,829	0	0	<b>91,279</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,905,532</b>	<b>2,606,344</b>	<b>0</b>	<b>0</b>	<b>6,511,876</b>	
Net Operating Income	223,158	126,284	0	0	<b>349,442</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.71%</b>	<b>4.85%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.37%</b>	

## 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					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	95,683	96,483	0	0	192,166	2
<b>Other (specify):</b>						
ADJ. BEGINNING BALANCE FOR ROUNDING	1	0	0	0	1	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	4,784	4,824	0	0	9,608	4
<b>Other (specify):</b>						
NONE	0	0	0	0	0	5
<b>Balance End of Year</b>	<b>90,900</b>	<b>91,659</b>	<b>0</b>	<b>0</b>	<b>182,559</b>	

## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

2004 STATE D.O.T. PROJECT, IN 2004 ALL BILLS WERE PAID BY CITY THROUGH INTERIM FINANCING. CITY IS RECORDING INTERIM INTEREST FOR 2004, UTILITY WILL NOT ACCRUE 2004 INTEREST TO AVOID DUPLICATION OF ASSET COST. IN 2005 A WATER SYSTEM MORTGAGE REVENUE BOND WILL BE ISSUED TO COVER UTILITY PORTION OF 2004 PROJECT.

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

#### General footnotes

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.

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.**

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.

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

ACCT #186 DEFERRED DEBITS, AMORTIZATION OF PAINTING COSTS WAS AUTHORIZED BY THE P.S.C. DOCKET #50-WR-104, LETTER DATED 8/14/01.

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## FINANCIAL SECTION FOOTNOTES

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

A/R, ACCT. #143 OTHER ACCOUNTS RECEIVABLE, CONSISTS OF THE FOLLOWING MISCELLANEOUS ACCOUNTS RECEIVABLE BILLINGS:

\$709 - BILLS FOR DAMAGED UTILITY PLANT.

\$371 - BILLS TO PHONE COMPANY FOR JOINT TRENCHING.

\$1,478 SCHOOL BOOSTER CLUB (PAINTING OF SCHOOL LOGO ON ELEVATED STORAGE TANK - USDA FUNDING DID NOT ALLOW THE UTILITY TO FUND THIS SPECIAL ITEM).

\$865 VARIOUS BILLINGS FOR NON UTILITY WORK PERFORMED FOR SEVERAL CITY DEPARTMENTS.

\$14,260 BILLING TO THE CITY FOR CUSTOMER OWNED STREET LIGHT WIRE INSTALLATION.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	705,651	714,114	1
<b>Total Sales of Water</b>	<b>705,651</b>	<b>714,114</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,346	2,166	2
Miscellaneous Service Revenues (471)	1,007	560	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,318	3,391	6
<b>Total Other Operating Revenues</b>	<b>5,671</b>	<b>6,117</b>	
<b>Total Operating Revenues</b>	<b>711,322</b>	<b>720,231</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	15,458	17,432	7
Pumping Expenses (620-633)	23,848	23,695	8
Water Treatment Expenses (640-652)	21,620	22,249	9
Transmission and Distribution Expenses (660-678)	84,973	76,770	10
Customer Accounts Expenses (901-905)	25,717	27,215	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	103,636	95,317	13
<b>Total Operation and Maintenance Expenses</b>	<b>275,252</b>	<b>262,678</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	105,941	117,783	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	106,971	107,575	16
<b>Total Other Operating Expenses</b>	<b>212,912</b>	<b>225,358</b>	
<b>Total Operating Expenses</b>	<b>488,164</b>	<b>488,036</b>	
<b>NET OPERATING INCOME</b>	<b>223,158</b>	<b>232,195</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	10	49	130	1
Commercial	10	470	1,240	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>20</b>	<b>519</b>	<b>1,370</b>	
Metered Sales to General Customers (461)				
Residential	1,368	46,489	303,119	4
Commercial	185	12,861	72,284	5
Industrial	9	10,868	28,263	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,562</b>	<b>70,218</b>	<b>403,666</b>	
Private Fire Protection Service (462)	15		14,206	7
Public Fire Protection Service (463)	1		267,942	8
Other Sales to Public Authorities (464)	22	3,771	18,467	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
<b>Total Sales of Water</b>	<b>1,620</b>	<b>74,508</b>	<b>705,651</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
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
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>267,942</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,346	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,346</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	1,007	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,007</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,202	10
<b>Other (specify):</b>		
DEDUCT METER RENTAL	2,116	11
<b>Total Other Water Revenues (474)</b>	<b>3,318</b>	

**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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
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)	11,249	12,804	6
Maintenance of Structures and Improvements (611)	167	145	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)	4,042	4,483	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
<b>Total Source of Supply Expenses</b>	<b>15,458</b>	<b>17,432</b>	
<b>PUMPING EXPENSES</b>			
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)	10,493	10,065	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)	10,545	10,620	22
Maintenance of Structures and Improvements (631)	1,470	1,631	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	1,340	1,379	25
<b>Total Pumping Expenses</b>	<b>23,848</b>	<b>23,695</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	9,710	10,657	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	0	0	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	9,198	8,253	<b>31</b>
Maintenance of Structures and Improvements (651)	0	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,712	3,339	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>21,620</b>	<b>22,249</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	0	0	<b>36</b>
Meter Expenses (663)	0	0	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	0	0	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	2,411	4,449	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	15,839	15,595	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	33,072	36,692	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	7,817	10,872	<b>46</b>
Maintenance of Meters (676)	2,861	3,319	<b>47</b>
Maintenance of Hydrants (677)	22,973	5,843	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>84,973</b>	<b>76,770</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	3,739	3,146	<b>51</b>
Customer Records and Collection Expenses (903)	21,685	23,697	<b>52</b>
Uncollectible Accounts (904)	293	372	<b>53</b>

**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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>25,717</b>	<b>27,215</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	29,589	31,995	<b>56</b>
Office Supplies and Expenses (921)	3,815	3,764	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	8,843	5,466	<b>59</b>
Property Insurance (924)	1,747	1,747	<b>60</b>
Injuries and Damages (925)	9,111	8,878	<b>61</b>
Employee Pensions and Benefits (926)	38,537	35,365	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	7,033	4,118	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	4,961	3,984	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>103,636</b>	<b>95,317</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>275,252</b>	<b>262,678</b>	

**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. SCHEDULE W-7	98,276	97,968	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON JOINT METER CALCULATION	1,047	993	2
<b>Net property tax equivalent</b>		<b>97,229</b>	<b>96,975</b>	
Social Security	BASED ON HOURS/WAGES	10,713	11,075	3
PSC Remainder Assessment	BASED ON REVENUES	765	874	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR BOOKED TO ACCOUN #107	(925)	(870)	5
SOCIAL SECURITY TAX JOINT METER WAGE ALLOCATION	S.S. CHARGED ON JOINT METER FEE	(811)	(479)	6
<b>Total tax expense</b>		<b>106,971</b>	<b>107,575</b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.247017				3
County tax rate	mills		7.469764				4
Local tax rate	mills		10.468438				5
School tax rate	mills		10.137496				6
Voc. school tax rate	mills		1.888780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.211495</b>				<b>10</b>
Less: state credit	mills		1.508265				11
<b>Net tax rate</b>	mills		<b>28.703230</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.468438</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.026276</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.494714</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.211495</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.744575</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.703230</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.371698</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,712,037	5,712,037				22
Materials & Supplies	\$	27,033	27,033				23
<b>Subtotal</b>	\$	<b>5,739,070</b>	<b>5,739,070</b>				<b>24</b>
Less: Plant Outside Limits	\$	13,169	13,169				25
<b>Taxable Assets</b>	\$	<b>5,725,901</b>	<b>5,725,901</b>				<b>26</b>
Assessment Ratio	dec.		0.803088				27
<b>Assessed Value</b>	\$	<b>4,598,402</b>	<b>4,598,402</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.371698</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,276</b>	<b>98,276</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,276</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>59,065</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>532,524</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	8,663	0	22
Water Treatment Equipment (332)	201,290	0	23
<b>Total Water Treatment Plant</b>	<b>209,953</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>59,065</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>532,524</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	8,663	22
Water Treatment Equipment (332)	0	0	201,290	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>209,953</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	1,822,970	498,961	27
Fire Mains (344)	0	0	28
Services (345)	513,331	128,935	29
Meters (346)	123,223	9,929	30
Hydrants (348)	357,468	82,396	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,437,387</b>	<b>720,221</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	4,939	0	33
Structures and Improvements (390)	193,758	0	34
Office Furniture and Equipment (391)	16,410	0	35
Computer Equipment (391.1)	27,889	3,179	36
Transportation Equipment (392)	95,434	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	36,443	0	39
Laboratory Equipment (395)	4,627	0	40
Power Operated Equipment (396)	20,422	0	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
<b>Total General Plant</b>	<b>414,990</b>	<b>3,179</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,653,919</b>	<b>723,400</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>4,653,919</b>	<b>723,400</b>	

**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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	10,482	0	2,311,449	27
Fire Mains (344)	0	0	0	28
Services (345)	8,212	0	634,054	29
Meters (346)	3,001	(1)	130,150	30
Hydrants (348)	5,013	0	434,851	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>26,708</b>	<b>(1)</b>	<b>4,130,899</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	4,939	33
Structures and Improvements (390)	0	0	193,758	34
Office Furniture and Equipment (391)	425	0	15,985	35
Computer Equipment (391.1)	19,490	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	36,443	39
Laboratory Equipment (395)	0	0	4,627	40
Power Operated Equipment (396)	0	0	20,422	41
Communication Equipment (397)	0	0	15,068	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>19,915</b>	<b>0</b>	<b>398,254</b>	
<b>Total utility plant in service directly assignable</b>	<b>46,623</b>	<b>(1)</b>	<b>5,330,695</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>46,623</b>	<b>(1)</b>	<b>5,330,695</b>	

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>79,576</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	37,409	0	23
<b>Total Water Treatment Plant</b>	<b>37,409</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>79,576</b>	
<b>WATER TREATMENT PLANT</b>				
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>37,409</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	518,534	0	27
Fire Mains (344)	0	0	28
Services (345)	143,044	1,479	29
Meters (346)	0	0	30
Hydrants (348)	101,685	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>941,133</b>	<b>1,479</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,058,118</b>	<b>1,479</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>1,058,118</b>	<b>1,479</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	3,129	0	515,405 27
Fire Mains (344)	0	0	0 28
Services (345)	2,452	0	142,071 29
Meters (346)	0	0	0 30
Hydrants (348)	1,497	0	100,188 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,078</b>	<b>0</b>	<b>935,534</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>7,078</b>	<b>0</b>	<b>1,052,519</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>7,078</b>	<b>0</b>	<b>1,052,519</b>

**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	2,988	1.80%	204	6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>50,732</b>		<b>204</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	84,314	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)	128,259	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%	0	15
<b>Total Pumping Plant</b>	<b>218,886</b>		<b>19,471</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,781	3.20%	277	16
Water Treatment Equipment (332)	100,964	3.30%	6,643	17
<b>Total Water Treatment Plant</b>	<b>102,745</b>		<b>6,920</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	138,842	1.90%	11,317	19
Transmission and Distribution Mains (343)	123,560	1.30%	26,874	20
Fire Mains (344)	0	0.00%		21
Services (345)	100,110	2.90%	16,637	22
Meters (346)	84,633	5.50%	6,968	23
Hydrants (348)	33,384	2.20%	8,716	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	0	0	0	3,192	6
317	0				0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,936</b>	
321	0	0	0	(17,134)	75,708	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0	0	0	0	139,202	12
326	0				0	13
327	0				0	14
328	0	0	0	0	6,313	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(17,134)</b>	<b>221,223</b>	
331	0	0	0	1	2,059	16
332	0	0	0	0	107,607	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>109,666</b>	
341	0				0	18
342	0	0	0	(28,935)	121,224	19
343	10,482	0	1,014	(24,309)	116,657	20
344	0				0	21
345	8,212	12	428	(19,526)	89,425	22
346	3,001	0	0	0	88,600	23
348	5,013	26	1,353	(5,780)	32,634	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	0.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>480,529</b>		<b>70,512</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	55,595	2.90%	5,619	26
Office Furniture and Equipment (391)	11,135	5.80%	939	27
Computer Equipment (391.1)	25,836	20.00%	3,947	28
Transportation Equipment (392)	74,208	10.50%	7,315	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	36,443	5.80%	0	31
Laboratory Equipment (395)	3,015	5.80%	268	32
Power Operated Equipment (396)	11,841	7.50%	1,309	33
Communication Equipment (397)	7,901	9.20%	1,386	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
<b>Total General Plant</b>	<b>225,974</b>		<b>20,783</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,078,866</b>		<b>117,890</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,078,866</b>		<b>117,890</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349	0				0 25
	<b>26,708</b>	<b>38</b>	<b>2,795</b>	<b>(78,550)</b>	<b>448,540</b>
390	0	0	0	0	61,214 26
391	425	0	0	0	11,649 27
391.1	19,490	0	0	0	10,293 28
392	0	0	0	(1)	81,522 29
393	0				0 30
394	0	0	0	0	36,443 31
395	0	0	0	0	3,283 32
396	0	0	0	0	13,150 33
397	0	0	0	0	9,287 34
397.1	0				0 35
398	0				0 36
399	0				0 37
	<b>19,915</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>226,841</b>
	<b>46,623</b>	<b>38</b>	<b>2,795</b>	<b>(95,684)</b>	<b>1,057,206</b>
	0				0 38
	<b>46,623</b>	<b>38</b>	<b>2,795</b>	<b>(95,684)</b>	<b>1,057,206</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	19,680	3.20%	2,547	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
<b>Total Pumping Plant</b>	<b>19,680</b>		<b>2,547</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	617	3.30%	1,234	17
<b>Total Water Treatment Plant</b>	<b>617</b>		<b>1,234</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	32,315	1.90%	3,380	19
Transmission and Distribution Mains (343)	28,461	1.30%	6,720	20
Fire Mains (344)	0			21
Services (345)	23,293	2.90%	4,134	22
Meters (346)	0			23
Hydrants (348)	7,854	2.20%	2,221	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
321	0	0	0	0	22,227	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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,227</b>	
331	0				0	16
332	0	0	0	1	1,852	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1,852</b>	
341	0				0	18
342	0	0	0	(1)	35,694	19
343	3,129	0	303	0	32,355	20
344	0				0	21
345	2,452	3	127	2	25,101	22
346	0				0	23
348	1,497	8	404	(1)	8,973	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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>91,923</b>		<b>16,455</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>112,220</b>		<b>20,236</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>112,220</b>		<b>20,236</b>

**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
	<b>7,078</b>	<b>11</b>	<b>834</b>	<b>0</b>	<b>102,123</b>
390	0				0 26
391	0				0 27
391.1	0				0 28
392	0				0 29
393	0				0 30
394	0				0 31
395	0				0 32
396	0				0 33
397	0				0 34
397.1	0				0 35
398	0				0 36
399	0				0 37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>7,078</b>	<b>11</b>	<b>834</b>	<b>1</b>	<b>126,202</b>
	0				0 38
	<b>7,078</b>	<b>11</b>	<b>834</b>	<b>1</b>	<b>126,202</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	0	0	7,607	<b>7,607</b>	<b>1</b>
February	0	0	6,898	<b>6,898</b>	<b>2</b>
March	0	0	8,214	<b>8,214</b>	<b>3</b>
April	0	0	7,767	<b>7,767</b>	<b>4</b>
May	0	0	7,502	<b>7,502</b>	<b>5</b>
June	0	0	7,547	<b>7,547</b>	<b>6</b>
July	0	0	8,677	<b>8,677</b>	<b>7</b>
August	0	0	10,258	<b>10,258</b>	<b>8</b>
September	0	0	7,512	<b>7,512</b>	<b>9</b>
October	0	0	7,215	<b>7,215</b>	<b>10</b>
November	0	0	6,752	<b>6,752</b>	<b>11</b>
December	0	0	7,213	<b>7,213</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>93,162</b>	<b>93,162</b>	
Less: Water sold				74,508	<b>13</b>
Volume pumped but not sold				<b>18,654</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>80%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				9,470	<b>16</b>
Volume related to equipment/system malfunction				680	<b>17</b>
Non-utility volume NOT included in water sales				433	<b>18</b>
Total volume not sold but accounted for				<b>10,583</b>	<b>19</b>
Volume pumped but unaccounted for				<b>8,071</b>	<b>20</b>
Percent of water lost				<b>9%</b>	<b>21</b>
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				519	<b>23</b>
Date of maximum: 8/18/2004					<b>24</b>
Cause of maximum:					<b>25</b>
FLOW TESTING PERFORMED ON HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				136	<b>26</b>
Date of minimum: 11/22/2004					<b>27</b>
Total KWH used for pumping for the year				216,027	<b>28</b>
If water is purchased: Vendor Name:					<b>29</b>
Point of Delivery:					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
LAKE STREET	1	1,334	5	432,000	Yes	<b>1</b>
STEELE STREET/ PARKWAY	2	480	10	216,000	Yes	<b>2</b>
PERRY STREET	3	504	10	560,000	Yes	<b>3</b>
BUCHANAN STREET/NAVARINO	5	475	12	540,000	Yes	<b>4</b>

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>3</b>
Year constructed	2001	1981		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	124	135		<b>6</b>
Total capacity in gallons (actual)	300,000	300,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
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	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

### 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	0	0	<b>11,509</b>	<b>1</b>
P	D	6.000	58,243	486	3,610	0	<b>55,119</b>	<b>2</b>
M	D	8.000	24,635	0	0	0	<b>24,635</b>	<b>3</b>
P	D	8.000	18,670	280	0	0	<b>18,950</b>	<b>4</b>
M	D	10.000	18,275	0	0	0	<b>18,275</b>	<b>5</b>
P	D	10.000	5,329	3,294	0	0	<b>8,623</b>	<b>6</b>
P	D	12.000	2,473	0	0	0	<b>2,473</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>139,134</b>	<b>4,060</b>	<b>3,610</b>	<b>0</b>	<b>139,584</b>	
<b>Total Utility</b>			<b>139,134</b>	<b>4,060</b>	<b>3,610</b>	<b>0</b>	<b>139,584</b>	

### 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	224	0	2	0	222	7	1
M	0.750	826	0	37	0	789	1	2
M	1.000	608	56	18	0	646	93	3
M	1.250	18	3	2	0	19		4
M	1.500	29	5	2	0	32		5
M	2.000	4	0	0	0	4		6
M	4.000	8	0	0	0	8		7
M	6.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>1,719</b>	<b>64</b>	<b>61</b>	<b>0</b>	<b>1,722</b>	<b>101</b>	

### 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	1,532	96	64	(2)	1,562	124	1
1.000	53	0	0	1	54	0	2
1.250	9	0	0	0	9	0	3
1.500	19	0	0	0	19	0	4
2.000	12	0	0	0	12	0	5
3.000	6	0	0	0	6	0	6
4.000	2	0	0	0	2	0	7
6.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>1,636</b>	<b>96</b>	<b>64</b>	<b>(1)</b>	<b>1,667</b>	<b>124</b>	

#### 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	1,343	126	5	8	0	80	1,562	1
1.000	14	25	2	6	0	7	54	2
1.250	0	8	1	0	0	0	9	3
1.500	0	16	0	2	1	0	19	4
2.000	0	9	0	2	0	1	12	5
3.000	0	1	0	4	0	1	6	6
4.000	0	0	1	0	1	0	2	7
6.000	0	0	0	0	3	0	3	8
<b>Total:</b>	<b>1,357</b>	<b>185</b>	<b>9</b>	<b>22</b>	<b>5</b>	<b>89</b>	<b>1,667</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1	0	0	0	1	<b>1</b>
Within Municipality	234	11	10	1	236	<b>2</b>
<b>Total Fire Hydrants</b>	<b>235</b>	<b>11</b>	<b>10</b>	<b>1</b>	<b>237</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	237
Number of distribution system valves end of year:	610
Number of distribution valves operated during year:	610

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

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

ACCOUNT #677, MAINTENANCE OF HYDRANTS INCREASED \$10,734 IN 2004 DUE TO PAINTING OF HYDRANTS. DISCUSSED EXPENSING WITH BRUCE MANTHEY @ P.S.C., BRUCE APPROVED OF EXPENSING VS. AMORTIZING. PAINTING COSTS OF APPROXIMATELY \$10,734 WILL ALSO BE INCURRED IN 2005.

THE REMAINDER OF THE INCREASE FROM 2003 TO 2004 WAS DUE TO FEES PAID TO CONTRACTOR TO UPDATE HYDRANT MAP, INCREASED SNOW REMOVAL COSTS AND PRESSURE TESTING OF HYDRANTS BEFORE PAINTING WAS DONE.

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

General footnotes

If Adjustments for any account are nonzero, please explain.

\$1 ADJUSTMENT FOR METERS IS DUE TO ROUNDING.

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

If Adjustments for any account are nonzero, please explain.

\$1 ADJUSTMENTS ARE DUE TO ROUNDING.

\$95,684 ADJUSTMENT IS TO ESTABLISH THE REGULATORY LIABILITY FOR HISTORICAL ACCUMULATED DEPRECIATION ON PRE-2003 CONTRIBUTED PLANT.

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

If Adjustments for any account are nonzero, please explain.

SMALL ADJUSTMENTS 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 WAS REPLACED ON 4TH ST./STATE HWY. 42, DUE TO A D.O.T. PROJECT. THE STATE D.O.T. HAS NOT RELEASED THE FINAL BILLS YET, SO THE CITY IS HANDLING THE INTERIM FINANCING ON THE ENTIRE PROJECT. THE ESTIMATED DEBT WAS RECORDED IN ACCT. #223. A WATER SYSTEM MORTGAGE REVENUE BOND WILL BE ISSUED IN 2005 (ONCE THE FINAL COSTS ARE RECEIVED) AND THEN THE UTILITY WILL RECLASS THE DEBT TO ACCT. #221.

## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

WATER SERVICES WERE REPLACED ON 4TH ST./STATE HWY. 42, DUE TO A D.O.T. PROJECT. THE STATE D.O.T. HAS NOT RELEASED THE FINAL BILLS YET, SO THE CITY IS HANDLING INTERIM FINANCING ON THE ENTIRE PROJECT. THE ESTIMATED DEBT WAS RECORDED IN ACCT. #223. A WATER SYSTEM MORTGAGE REVENUE BOND WILL BE ISSUED IN 2005 (ONCE THE FINAL COSTS ARE RELEASED) AND THE UTILITY WILL THEN RECLASS THE DEBT TO ACCT. #221. ALL OF THESE PROJECT COSTS WERE BORNE BY THE UTILITY.

ONE SERVICE WAS NEW INSTALLED, ACTUAL COST WAS \$1,478 - THIS WAS PAID FOR BY THE DEVELOPER.

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### Meters (Page W-23)

#### General footnotes

OVER THE NEXT 5 YEARS THE UTILITY PLANS TO REPLACE ALL 5/8" METERS WITH NEW E.R.T. METERS.

#### Explain all reported adjustments.

ADJUSTMENTS WERE MADE TO THE .625 AND 1 INCH METERS. ONE ADJUSTMENT WAS DUE TO A PROPERTY RECORD CORRECTION AND THE OTHER WAS DUE TO INVENTORY COUNT.

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

OVER THE NEXT 5 YEARS THE UTILITY PLANS TO REPLACE ALL 5/8" METERS WITH NEW E.R.T. METERS.

**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.**

NO, WATER OPERATOR WAS NOT AWARE OF THIS RULE. COMPANY IS BEING HIRED TO COME IN TO DO THE TESTING.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

DISTRIBUTION VALVES INCREASED DUE TO MAJOR RECONSTRUCTION PROJECT AND DUE TO INVENTORY PERFORMED FOR MAPPING AND PROPERTY RECORDS (VALVE CARDS).

#### Explain all reported Adjustments.

ONE HYDRANT ADJUSTMENT (ADDITION) WAS FOUND WHILE PERFORMING INVENTORY FOR MAPPING AND TO UPDATE PROPERTY RECORDS (HYDRANT CARDS).

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,560,008	2,494,835	1
<b>Total Sales of Electricity</b>	<b>2,560,008</b>	<b>2,494,835</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	3,863	5,184	2
Miscellaneous Service Revenues (451)	483	413	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	17,015	16,292	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	666	787	7
<b>Total Other Operating Revenues</b>	<b>22,027</b>	<b>22,676</b>	
<b>Total Operating Revenues</b>	<b>2,582,035</b>	<b>2,517,511</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	1,900,028	1,776,136	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	110,072	127,433	10
Customer Accounts Expenses (901-905)	69,072	71,431	11
Sales Expenses (911-916)	232	455	12
Administrative and General Expenses (920-932)	147,081	148,696	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,226,485</b>	<b>2,124,151</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	129,897	139,819	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	99,369	100,445	16
<b>Total Other Expenses</b>	<b>229,266</b>	<b>240,264</b>	
<b>Total Operating Expenses</b>	<b>2,455,751</b>	<b>2,364,415</b>	
<b>NET OPERATING INCOME</b>	<b>126,284</b>	<b>153,096</b>	

**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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,863	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>3,863</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEES	483	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>483</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE ATTACHMENT FEES CHARGED TO TELEPHONE AND CABLE COMPANIES	17,015	5
<b>Total Rent from Electric Property (454)</b>	<b>17,015</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
N.S.F. CHECK CHARGES AND SALES TAX DISCOUNTS	666	7
<b>Total Other Electric Revenues (456)</b>	<b>666</b>	

**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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0	0	<b>28</b>
Rents (550)	0	0	<b>29</b>
Maintenance Supervision and Engineering (551)	0	0	<b>30</b>
Maintenance of Structures (552)	0	0	<b>31</b>
Maintenance of Generating and Electric Plant (553)	0	0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	1,900,028	1,776,136	<b>34</b>
System Control and Load Dispatching (556)	0	0	<b>35</b>
Other Expenses (557)	0	0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>1,900,028</b>	<b>1,776,136</b>	
<b>Total Power Production Expenses</b>	<b>1,900,028</b>	<b>1,776,136</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0	0	<b>37</b>
Load Dispatching (561)	0	0	<b>38</b>
Station Expenses (562)	0	0	<b>39</b>
Overhead Line Expenses (563)	0	0	<b>40</b>
Underground Line Expenses (564)	0	0	<b>41</b>
Miscellaneous Transmission Expenses (566)	0	0	<b>42</b>
Rents (567)	0	0	<b>43</b>
Maintenance Supervision and Engineering (568)	0	0	<b>44</b>
Maintenance of Structures (569)	0	0	<b>45</b>
Maintenance of Station Equipment (570)	0	0	<b>46</b>
Maintenance of Overhead Lines (571)	0	0	<b>47</b>
Maintenance of Underground Lines (572)	0	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0	0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	0	0	<b>50</b>

## 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)	
<b>DISTRIBUTION EXPENSES</b>			
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)	1,620	1,725	61
Maintenance of Station Equipment (592)	33,777	23,113	62
Maintenance of Overhead Lines (593)	32,581	69,706	63
Maintenance of Underground Lines (594)	8,836	5,326	64
Maintenance of Line Transformers (595)	5,218	8,935	65
Maintenance of Street Lighting and Signal Systems (596)	14,170	8,959	66
Maintenance of Meters (597)	6,511	1,198	67
Maintenance of Miscellaneous Distribution Plant (598)	7,359	8,471	68
<b>Total Distribution Expenses</b>	<b>110,072</b>	<b>127,433</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	12,618	8,665	70
Customer Records and Collection Expenses (903)	55,945	62,187	71
Uncollectible Accounts (904)	509	579	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
<b>Total Customer Accounts Expenses</b>	<b>69,072</b>	<b>71,431</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	232	455	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)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	77
<b>Total Sales Expenses</b>	<b>232</b>	<b>455</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	23,582	30,949	78
Office Supplies and Expenses (921)	5,795	6,115	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	4,650	6,055	81
Property Insurance (924)	5,842	5,842	82
Injuries and Damages (925)	20,633	20,290	83
Employee Pensions and Benefits (926)	57,023	55,105	84
Regulatory Commission Expenses (928)	2,239	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	14,018	12,303	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	13,299	12,037	89
<b>Total Administrative and General Expenses</b>	<b>147,081</b>	<b>148,696</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,226,485</b>	<b>2,124,151</b>	

**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	79,910	79,246	1
Social Security	BASED ON HOURS/WAGES	20,687	21,351	2
Wisconsin Gross Receipts Tax	ACTUAL-ASSESSED BY STATE	1,065	1,008	3
PSC Remainder Assessment	BASED ON REVENUES	2,713	3,098	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR BOOKED TO ACCT. #107	(5,006)	(4,258)	5
<b>Total tax expense</b>		<b>99,369</b>	<b>100,445</b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.247017				3
County tax rate	mills		7.469764				4
Local tax rate	mills		10.468438				5
School tax rate	mills		10.137496				6
Voc. school tax rate	mills		1.888780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.211495</b>				<b>10</b>
Less: state credit	mills		1.508265				11
<b>Net tax rate</b>	mills		<b>28.703230</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.468438</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.026276</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.494714</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.211495</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.744575</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.703230</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.371698</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,598,830</b>	4,598,830				22
Materials & Supplies	\$	<b>112,740</b>	112,740				23
<b>Subtotal</b>	\$	<b>4,711,570</b>	<b>4,711,570</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>55,711</b>	55,711				25
<b>Taxable Assets</b>	\$	<b>4,655,859</b>	<b>4,655,859</b>				<b>26</b>
Assessment Ratio	dec.		0.803088				27
<b>Assessed Value</b>	\$	<b>3,739,064</b>	<b>3,739,064</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.371698</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>79,910</b>	<b>79,910</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	79,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>79,910</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
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)	286,696	39,555	38
Overhead Conductors and Devices (365)	570,655	78,612	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	326,487	1,822	41
Line Transformers (368)	181,287	10,653	42
Services (369)	217,907	38,362	43
Meters (370)	128,824	3,452	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	128,554	4,243	47
<b>Total Distribution Plant</b>	<b>2,912,748</b>	<b>176,699</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,180	0	48
Structures and Improvements (390)	810,473	0	49
Office Furniture and Equipment (391)	43,493	0	50
Computer Equipment (391.1)	36,354	4,769	51
Transportation Equipment (392)	329,857	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	25,910	7,702	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)	
<b>TRANSMISSION PLANT</b>				
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
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)	3,689	1	322,563	38
Overhead Conductors and Devices (365)	6,264	(1)	643,002	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	328,309	41
Line Transformers (368)	874	(1)	191,065	42
Services (369)	869	0	255,400	43
Meters (370)	2,786	1	129,491	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)	18,110	0	114,687	47
<b>Total Distribution Plant</b>	<b>32,592</b>	<b>0</b>	<b>3,056,855</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	58,180	48
Structures and Improvements (390)	0	0	810,473	49
Office Furniture and Equipment (391)	425	0	43,068	50
Computer Equipment (391.1)	24,006	0	17,117	51
Transportation Equipment (392)	0	0	329,857	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	1,188	0	32,424	54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	2,804	0	<b>55</b>
Power Operated Equipment (396)	71,781	0	<b>56</b>
Communication Equipment (397)	18,778	0	<b>57</b>
Miscellaneous Equipment (398)	0	0	<b>58</b>
Other Tangible Property (399)	0	0	<b>59</b>
<b>Total General Plant</b>	<b>1,397,630</b>	<b>12,471</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,310,378</b>	<b>189,170</b>	
 Common Utility Plant Allocated to Electric Department	 0	 0	 <b>60</b>
 <b>Total utility plant in service</b>	 <b>4,310,378</b>	 <b>189,170</b>	

**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)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0	0	2,804 55
Power Operated Equipment (396)	0	0	71,781 56
Communication Equipment (397)	0	0	18,778 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
<b>Total General Plant</b>	<b>25,619</b>	<b>0</b>	<b>1,384,482</b>
<b>Total utility plant in service directly assignable</b>	<b>58,211</b>	<b>0</b>	<b>4,441,337</b>
Common Utility Plant Allocated to Electric Department	0	0	0 60
<b>Total utility plant in service</b>	<b>58,211</b>	<b>0</b>	<b>4,441,337</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
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)	74,135	274	38
Overhead Conductors and Devices (365)	147,946	0	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	0		42
Services (369)	59,179	3,230	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
<b>Total Distribution Plant</b>	<b>281,260</b>	<b>3,504</b>	
<b>GENERAL PLANT</b>			
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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
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)	1,044	0	73,365 38
Overhead Conductors and Devices (365)	1,773	0	146,173 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)	246	0	62,163 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
<b>Total Distribution Plant</b>	<b>3,063</b>	<b>0</b>	<b>281,701</b>
<b>GENERAL PLANT</b>			
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)	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>281,260</b>	<b>3,504</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>281,260</b>	 <b>3,504</b>	

**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)
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>3,063</u>	<u>0</u>	<u>281,701</u>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<u><u>3,063</u></u>	<u><u>0</u></u>	<u><u>281,701</u></u>

**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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
331	0				0 7
332	0				0 8
333	0				0 9
334	0				0 10
335	0				0 11
336	0				0 12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
341	0				0 13
342	0				0 14
343	0				0 15
344	0				0 16
345	0				0 17
346	0				0 18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	1,827	2.90%	135	27
Station Equipment (362)	371,670	3.10%	32,566	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	184,125	3.90%	11,881	30
Overhead Conductors and Devices (365)	152,544	3.20%	19,419	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	120,770	3.30%	10,804	33
Line Transformers (368)	134,781	3.20%	5,905	34
Services (369)	140,019	4.40%	10,413	35
Meters (370)	66,452	3.60%	4,650	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)	112,925	4.10%	4,986	39
<b>Total Distribution Plant</b>	<b>1,285,113</b>		<b>100,759</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	215,287	2.50%	20,262	40
Office Furniture and Equipment (391)	31,142	5.40%	2,337	41
Computer Equipment (391.1)	33,597	14.30%	3,823	42
Transportation Equipment (392)	154,808	15.00%	48,326	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	21,481	5.00%	1,458	45
Laboratory Equipment (395)	2,804	5.00%		46
Power Operated Equipment (396)	69,957	15.00%	2,550	47
Communication Equipment (397)	6,718	6.70%	1,258	48
Miscellaneous Equipment (398)	0	0.00%		49
Other Tangible Property (399)	0	0.00%		50
<b>Total General Plant</b>	<b>535,794</b>		<b>80,014</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,820,907</b>		<b>180,773</b>	

**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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361	0				1,962	27
362	0				404,236	28
363	0				0	29
364	3,689	369	464	(38,390)	154,022	30
365	6,264	626	4,292	(29,366)	139,999	31
366	0				0	32
367	0	0	0	0	131,574	33
368	874			(1)	139,811	34
369	869	87	74	(28,727)	120,823	35
370	2,786	0	0	1	68,317	36
371	0				0	37
372	0				0	38
373	18,110	1,811	1,223	0	99,213	39
	<b>32,592</b>	<b>2,893</b>	<b>6,053</b>	<b>(96,483)</b>	<b>1,259,957</b>	
390	0			(1)	235,548	40
391	425				33,054	41
391.1	24,006			1	13,415	42
392	0				203,134	43
393	0				0	44
394	1,188				21,751	45
395	0				2,804	46
396	0			0	72,507	47
397	0				7,976	48
398	0				0	49
399	0				0	50
	<b>25,619</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590,189</b>	
	<b>58,211</b>	<b>2,893</b>	<b>6,053</b>	<b>(96,483)</b>	<b>1,850,146</b>	

**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		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,820,907</u></u>		<u><u>180,773</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 51
	<u>58,211</u>	<u>2,893</u>	<u>6,053</u>	<u>(96,483)</u>	<u>1,850,146</u>

## 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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	40,770	3.90%	2,876	30
Overhead Conductors and Devices (365)	34,054	3.20%	4,706	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	0			33
Line Transformers (368)	0			34
Services (369)	31,090	4.40%	2,670	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
<b>Total Distribution Plant</b>	<b>105,914</b>		<b>10,252</b>	
<b>GENERAL PLANT</b>				
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>105,914</b>		<b>10,252</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364	1,044	104	131	1	42,630 30
365	1,773	177	1,215	(1)	38,024 31
366					0 32
367					0 33
368					0 34
369	246	25	21	(1)	33,509 35
370					0 36
371					0 37
372					0 38
373	3,063	306	1,367	(1)	114,163 39
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	3,063	306	1,367	(1)	114,163

**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
<b>Total accum. prov. for depreciation</b>	<u><u>105,914</u></u>		<u><u>10,252</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
	<u>3,063</u>	<u>306</u>	<u>1,367</u>	<u>(1)</u>	<u>114,163</u>

**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)			
<b>Primary Distribution System Voltage(s) -- Urban</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	23	1	1	(7)	16	1	
7.2/12.5 kV (12kV)					0	2	
14.4/24.9 kV (25kV)					0	3	
<b>Other:</b>							
NONE					0	4	
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)				7	7	5	
7.2/12.5 kV (12kV)					0	6	
14.4/24.9 kV (25kV)					0	7	
<b>Other:</b>							
NONE					0	8	
<b>Primary Distribution System Voltage(s) -- Rural</b>							
<b>Pole Lines</b>							
2.4/4.16 kV (4kV)	2	0	0	0	2	9	
7.2/12.5 kV (12kV)					0	10	
14.4/24.9 kV (25kV)					0	11	
<b>Other:</b>							
NONE					0	12	
<b>Underground Lines</b>							
2.4/4.16 kV (4kV)	0	0	0	0	0	13	
7.2/12.5 kV (12kV)					0	14	
14.4/24.9 kV (25kV)					0	15	
<b>Other:</b>							
NONE					0	16	
<b>Transmission System</b>							
<b>Pole Lines</b>							
34.5 kV					0	17	
69 kV					0	18	
115 kV					0	19	
138 kV					0	20	
<b>Other:</b>							
NONE					0	21	
<b>Underground Lines</b>							
34.5 kV					0	22	
69 kV					0	23	
115 kV					0	24	
138 kV					0	25	
<b>Other:</b>							
NONE					0	26	

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	57 12
<b>Total</b>	<b>57 13</b>
<b>Total customers on rural lines at end of year</b>	<b>57 14</b>

### 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	7,410	Thursday	01/22/2004	11:00	3,726	1
February	02	7,028	Thursday	02/05/2004	11:00	3,387	2
March	03	7,032	Thursday	03/18/2004	11:00	3,651	3
April	04	6,838	Thursday	04/01/2004	11:00	3,301	4
May	05	6,847	Thursday	05/20/2004	14:00	3,324	5
June	06	7,205	Wednesday	06/30/2004	14:00	3,401	6
July	07	8,028	Thursday	07/22/2004	11:00	3,701	7
August	08	7,795	Monday	08/02/2004	11:00	3,721	8
September	09	7,502	Monday	09/13/2004	11:00	3,512	9
October	10	6,804	Monday	10/18/2004	11:00	3,428	10
November	11	6,963	Monday	11/15/2004	11:00	3,336	11
December	12	7,402	Monday	12/20/2004	11:00	3,789	12
<b>Total</b>		<b>86,854</b>				<b>42,277</b>	

**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)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
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
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	42,277	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>42,277</b>	<b>15</b>
		<b>16</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	40,073	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	84	22
<b>Total Used by Company</b>	<b>84</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>40,157</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)	0	26
Distribution Losses	2,120	27
<b>Total Energy Losses</b>	<b>2,120</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.0145%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>42,277</b>	<b>30</b>

### 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)
<b>Residential Sales</b>				
RESIDENTIAL SERVICE	RG-1	1,639	11,445	1
<b>Total Sales for Residential Sales</b>		<b>1,639</b>	<b>11,445</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	6	4,212	2
LARGE POWER TIME OF DAY SERVICE	CP-2	2	2,744	3
INDUSTRIAL POWER TIME OF DAY SERVICE	CP-3	2	13,221	4
GENERAL SERVICE	GS-1	313	4,511	5
INTERIM LARGE GENERAL SERVICE	GS-2	21	3,457	6
CONTROLLED INTERDEPARTMENTAL SERVICE	MP-1	1	216	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>345</b>	<b>28,361</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING SERVICE	MS-1	5	267	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>5</b>	<b>267</b>	
<b>Sales for Resale</b>				
NONE		0		9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,989</b>	<b>40,073</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	758,907	79,710	<b>838,617</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>758,907</b>	<b>79,710</b>	<b>838,617</b>	
10,980	9,552	201,763	30,681	<b>232,444</b>	<b>2</b>
10,856	10,154	155,730	20,355	<b>176,085</b>	<b>3</b>
36,175	33,784	601,251	96,590	<b>697,841</b>	<b>4</b>
0	0	304,354	32,815	<b>337,169</b>	<b>5</b>
0	0	205,525	24,631	<b>230,156</b>	<b>6</b>
0	0	8,879	1,449	<b>10,328</b>	<b>7</b>
<b>58,011</b>	<b>53,490</b>	<b>1,477,502</b>	<b>206,521</b>	<b>1,684,023</b>	
0	0	35,595	1,773	<b>37,368</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>35,595</b>	<b>1,773</b>	<b>37,368</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>58,011</b>	<b>53,490</b>	<b>2,272,004</b>	<b>288,004</b>	<b>2,560,008</b>	

### 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	86,854				6
Average load factor	<b>66.6794%</b>				7
Total Cost of Purchased Power	1,904,581				8
Average cost per kWh	<b>0.0451</b>				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,836	1,890			12
February	1,687	1,700			13
March	1,936	1,715			14
April	1,728	1,573			15
May	1,614	1,710			16
June	1,820	1,581			17
July	1,878	1,824			18
August	1,940	1,780			19
September	1,813	1,698			20
October	1,705	1,724			21
November	1,701	1,635			22
December	1,957	1,832			23
<b>Total kWh (000)</b>	<b>21,615</b>	<b>20,662</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		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
<b>Total kWh (000)</b>	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

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### 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							
<b>Total</b>							<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						
<b>Total</b>						<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.

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	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	4,514	3,629				7
Dt and Hr of Such Maximum Demand	07/22/2004 11:00	07/13/2004 11:00				8 9
Kwh Output	23,677	18,600				10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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)	(r)	
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	2,097	596	24,373	1
Acquired during year	401	18	713	2
<b>Total</b>	<b>2,498</b>	<b>614</b>	<b>25,086</b>	<b>3</b>
Retired during year	100	6	121	4
Sales, transfers or adjustments increase (decrease)	(5)	0	0	5
<b>Number end of year</b>	<b>2,393</b>	<b>608</b>	<b>24,965</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,970	528	21,192	8
In utility's use	9	14	365	9
				<b>10</b>
Locked meters on customers' premises	5			11
In stock	409	66	3,408	12
<b>Total end of year</b>	<b>2,393</b>	<b>608</b>	<b>24,965</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	220	102,308	1
Sodium Vapor	200	13	21,644	2
<b>Total</b>		<b>233</b>	<b>123,952</b>	
<b>Ornamental</b>				
Metal Halide/Halogen	100	57	11,686	3
Metal Halide/Halogen	175	14	2,541	4
Sodium Vapor	100	98	47,187	5
Sodium Vapor	250	20	75,957	6
<b>Total</b>		<b>189</b>	<b>137,371</b>	
<b>Other</b>				
Other	150	1	6,145	7
<b>Total</b>		<b>1</b>	<b>6,145</b>	

**ELECTRIC OPERATING SECTION FOOTNOTES**

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**Electric Operation & Maintenance Expenses (Page E-03)**

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

ACCOUNT #555, PURCHASED POWER INCREASED DUE TO INCREASES IN SALES.

ACCOUNT #592, MAINTENANCE OF STATION EQUIPMENT INCREASED DUE TO CREW WORKING OVER AND DOUBLE TIME TO SWITCH LOAD TO ACCOMODATE W.P.S. SUBSTATION MAINTENANCE.

ACCOUNT #593, MAINTENANCE OF OVERHEAD LINES DECREASED DUE TO LESS AGGRESSIVE TREE TRIMMING PROGRAM IN 2004 THAN 2003.

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

STREET LIGHT RETIREMENTS WERE DUE TO STATE D.O.T. PROJECT. MAJORITY OF THE NEW STREET LIGHTS INSTALLED IN 2004 WILL BE CUSTOMER OWNED (ORNAMENTAL) AND UTILITY MAINTAINED (THEREFORE THE SMALL \$ AMOUNT OF ADDITIONS).

If Adjustments for any account are nonzero, please explain.

\$1 ADJUSTMENTS ARE DUE TO ROUNDING.

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**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 ACCUMULATED DEPRECIATION BALANCE INCLUDES \$6,250 IN SALVAGE MONEY RECEIVED SEVERAL YEARS AGO FOR SOLD EQUIPMENT. WHEN THIS AMOUNT IS NOT INCLUDED IN THE ACCUMULATED DEPRECIATION BALANCE ON PLANT IN SERVICE, THE INDIVIDUAL EQUIPMENT COSTS ARE NOT OVER DEPRECIATED.

If Adjustments for any account are nonzero, please explain.

\$1 ADJUSTMENTS ARE DUE TO ROUNDING.

\$96,483 ADJUSTMENT IS TO ESTABLISH THE REGULATORY LIABILITY FOR HISTORICAL ACCUMULATED DEPRECIATION ON PRE - 2003 CONTRIBUTED PLANT.

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

If Adjustments for any account are nonzero, please explain.

\$1 ADJUSTMENTS ARE DUE TO ROUNDING

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**Transmission and Distribution Lines (Page E-14)**

**General footnotes**

ADJUSTMENT IS TO RECORD THE UNDERGROUND LINES - NEW 2004 REPORTING SECTION.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Distribution Meters & Line Transformers (Page E-28)

#### General footnotes

5 METER ADJUSTMENTS DUE TO PERFORMING ANNUAL INVENTORY COUNT AND METER CARD UPDATES.

UTILITY IS PLANNING TO PERFORM A MASS METER UPGRADE (INSTALATION OF E.R.T.) METERS OVER THE NEXT 5 YEARS.

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