



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

Principal Office: 501 SPRING AVENUE
FLORENCE, WI 54121

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FLORENCE UTILITY COMMISSION

Utility Address: 501 SPRING AVENUE
FLORENCE, WI 54121

When was utility organized? 12/31/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43 A W. DAVENPORT STREET
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/24/2000

Period covered by most recent audit: 01/01/1999 THROUGH 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address:

Name: MS JOAN CHURCHILL

Title: EXECUTIVE ASSISTANT

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

RAYMOND NOVAK
PAUL PONTBRIAND
RALPH VALINE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,262,583	1,966,111	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,660,220	1,423,472	2
Depreciation Expense (403)	237,128	233,159	3
Amortization Expense (404-407)	4,475	4,475	4
Taxes (408)	125,821	122,973	5
Total Operating Expenses	2,027,644	1,784,079	
Net Operating Income	234,939	182,032	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	234,939	182,032	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	8,563	683	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	90,690	79,975	10
Miscellaneous Nonoperating Income (421)	280	168	11
Total Other Income	99,533	80,826	
Total Income	334,472	262,858	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	96	422	13
Total Miscellaneous Income Deductions	96	422	
Income Before Interest Charges	334,376	262,436	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,751	6,751	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	188,173	200,931	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	194,924	207,682	
Net Income	139,452	54,754	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,398,880	1,245,359	20
Balance Transferred from Income (433)	139,452	54,754	21
Miscellaneous Credits to Surplus (434)	98,767	98,767	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,637,099	1,398,880	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS INTEREST	90,690	5
Total (Acct. 419):	90,690	
Miscellaneous Nonoperating Income (421):		
SALES TAX DISCOUNT	280	6
Total (Acct. 421):	280	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
GEN & SPECIAL DUES-LEGISLATIVE	96	8
Total (Acct. 426):	96	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT WAIVED	98,767	9
Total (Acct. 434):	98,767	
Miscellaneous Debits to Surplus (435):		
.		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,539	14,881		3,261	21,681	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,830	9,082		1,206	13,118	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,830	9,082	0	1,206	13,118	
Net income (or loss)	709	5,799	0	2,055	8,563	

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	156,202	1,078,437	0	1,027,944	2,262,583	1
Less: interdepartmental sales	0		0	4,286	4,286	2
Less: interdepartmental rents	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	264	354		1,244	1,862	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	155,938	1,078,083	0	1,022,414	2,256,435	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	39,730		39,730	1
Electric operating expenses	96,673		96,673	2
Gas operating expenses	104,993		104,993	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,894		5,894	8
Electric utility plant accounts	7,234		7,234	9
Gas utility plant accounts	5,264		5,264	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	259,788	0	259,788	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,241,828	6,314,304	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,058,180	2,025,061	2
Net Utility Plant	4,183,648	4,289,243	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,654,340	1,573,415	7
Total Other Property and Investments	1,654,340	1,573,415	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	119,290	85,336	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	416,701	278,006	11
Other Accounts Receivable (143)	74,757	37,612	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,689	15,100	14
Materials and Supplies (150)	132,831	138,816	15
Prepayments (165)	6,603	7,113	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	767,871	561,983	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,166	30,916	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	12,257	16,732	20
Total Deferred Debits	36,423	47,648	
Total Assets and Other Debits	6,642,282	6,472,289	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	87,861	87,861	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,637,099	1,398,880	23
Total Proprietary Capital	1,724,960	1,486,741	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	3,431,079	3,678,224	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,431,079	3,678,224	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	227,096	176,485	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	25		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	52,728	58,308	32
Other Current and Accrued Liabilities (238)	27,445	42,562	33
Total Current and Accrued Liabilities	307,294	277,355	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	61,555	0	36
Total Deferred Credits	61,555	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,117,394	1,029,969	41
Total Liabilities and Other Credits	6,642,282	6,472,289	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,635,157	0	2,597,899	2,006,095	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)			2,677		7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,635,157	0	2,600,576	2,006,095	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	380,686	0	495,191	1,182,303	10
Total Accumulated Provision	380,686	0	495,191	1,182,303	
Net Utility Plant	1,254,471	0	2,105,385	823,792	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year	355,028	598,464	1,071,569		2,025,061	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,057	91,409	111,662		237,128	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	744				744	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,801	91,409	111,662	0	237,872	13
Debits during year						14
Book cost of plant retired	9,143	194,682	928		204,753	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,143	194,682	928	0	204,753	19
Balance End of Year	380,686	495,191	1,182,303	0	2,058,180	20
Composite Depreciation Rate?	No	No	No			21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	1,862	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,862	
Deductions:		
Accounts written off during the year: Utility Customers	1,862	5
Accounts written off during the year: Others		6
Total accounts written off	1,862	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			81,105		81,105	91,129	2
Total Electric Utility					81,105	91,129	

Account	Total End of Year	Amount Prior Year	
Electric utility total	81,105	91,129	1
Water utility	17,505	15,180	2
Sewer utility		0	3
Gas utility	34,221	32,507	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	132,831	138,816	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
12/15/96 BOND DISCOUNT	2,381	428	14,285	1
2/01/93 BOND DISCOUNT	3,206	428	6,680	2
6/01/88 BOND DISCOUNT	1,164	428	3,201	3
Total			24,166	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	87,861	1
Changes during year (explain):		2
Balance end of year	87,861	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BOND	06/01/1988	10/01/2003	7.87%	138,579	1
G.O. BOND	08/25/1993	03/15/2003	5.25%	187,500	2
G.O. BOND	12/15/1996	12/01/2006	4.30%	1,530,000	3
G.O. BOND	02/01/1988	02/01/2003	5.42%	1,575,000	4
Total for Account 223				<u>3,431,079</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,942	2
Charged electric department expense	36,418	3
Charged sewer department expense		4
Other (explain):		
CHARGED TO GAS DEPARTMENT EXPENSE	59,466	5
Total Accruals and other credits	125,826	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	20,021	7
PSC Remainder Assessment	2,830	8
Other (explain):		
PROPERTY TAX EQUIVALENT	98,767	9
WI GROSS RECEIPTS TAX	4,208	10
Total payments and other debits	125,826	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BOND	3,448	13,113	13,789	2,772	2
G.O. BOND 2	38,026	87,406	89,513	35,919	3
G.O. BOND 3	0			0	4
G.O. BOND 4	10,464	10,545	13,161	7,848	5
G.O. BOND 5	6,370	77,109	77,290	6,189	6
Subtotal	58,308	188,173	193,753	52,728	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	58,308	188,173	193,753	52,728	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	818,545	0	208,082	0	3,342	1,029,969	1
Add credits during year:							
For Services	7,343					7,343	2
For Mains						0	3
Other (specify):							
LINE EXTENSIONS			57,924		22,158	80,082	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	825,888	0	266,006	0	25,500	1,117,394	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	443,602					443,602	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC SAVINGS	1,527,990	3
WATER SAVINGS	98,740	4
GAS SAVINGS	27,610	5
Total (Acct. 125):	1,654,340	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,877	7
Electric	134,034	8
Sewer (Regulated)		9
Other (specify):		
GAS	266,790	10
Total (Acct. 142):	416,701	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	36,603	12
Other (specify):		
DUE FROM SEWER DEPARTMENT	25,000	13
LOANS TO CUSTOMERS	13,154	14
Total (Acct. 143):	74,757	
Receivables from Municipality (145):		
DUE FROM TOWN OF FLORENCE	17,689	15
Total (Acct. 145):	17,689	
Prepayments (165):		
PREPAID INSURANCE	6,603	16
Total (Acct. 165):	6,603	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
HOT WATER HEATER REBATES	12,257	18
Total (Acct. 183):	12,257	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
WISCONSIN DOT RECEIPTS	61,555	20
Total (Acct. 253):	61,555	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,625,119	1,974,204	0	2,676,066	6,275,389	1
Materials and Supplies	16,342	86,117	0	33,364	135,823	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	367,857	1,126,936	0	546,827	2,041,620	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	822,216	237,044	0	14,421	1,073,681	6
Other (specify):					0	7
Average Net Rate Base	451,388	696,341	0	2,148,182	3,295,911	
Net Operating Income	14,338	81,422	0	139,179	234,939	8
Net Operating Income as a percent of Average Net Rate Base	3.18%	11.69%	N/A	6.48%	7.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	87,861	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,517,989	3
Other (Specify):		4
Total Average Proprietary Capital	1,605,850	
Net Income		
Net Income	139,452	5
Percent Return on Proprietary Capital	8.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Mr. Robert Friberg, General Manager
Florence Utility Commission
501 Spring Avenue
Florence, WI 54121-9999

2000 Analytical Review DWCCA-2000-ELE

Dear Mr. Friberg:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

In future reports:

- Please provide more account detail for amounts over \$5,000 where requested by the schedule head notes. For example, Account 145, page F-19.
- Please allocate sewer's share of water meter taxes and report on page W-6, line 2.
- If the "sales tax discount" reported in Account 421 on page F-2, is for electric sales, please report in Account 456, Other Electric Revenues, page E-1. If the amount is not for electric sales, please provide more detail.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2000.doc

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Florence Utility Commission
Florence, Wisconsin

We have compiled the balance sheets of Florence Utility Commission as of December 31, 2000 and 1999, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information

FINANCIAL SECTION FOOTNOTES

presented in the Municipal Utility Annual Report.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

WIPFLI ULLRICH BERTELSON LLP

March 16, 2001
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	154,013	1
Total Sales of Water	154,013	
Other Operating Revenues		
Forfeited Discounts (470)	392	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,797	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,189	
Total Operating Revenues	156,202	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	15,639	9
Water Treatment Expenses (630-635)	313	10
Transmission and Distribution Expenses (640-655)	18,653	11
Customer Accounts Expenses (901-904)	7,458	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	35,802	14
Total Operation and Maintenance Expenses	77,865	
Other Operating Expenses		
Depreciation Expense (403)	34,057	15
Amortization Expense (404-407)		16
Taxes (408)	29,942	17
Total Other Operating Expenses	63,999	
Total Operating Expenses	141,864	
NET OPERATING INCOME	14,338	

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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	282	12,351	42,959	4
Commercial	74	27,918	38,170	5
Industrial				6
Total Metered Sales to General Customers (461)	356	40,269	81,129	
Private Fire Protection Service (462)	2		4,552	7
Public Fire Protection Service (463)	1		60,644	8
Other Sales to Public Authorities (464)	14	2,120	7,688	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	373	42,389	154,013	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	60,644	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	60,644	
Forfeited Discounts (470):		
Customer late payment charges	392	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	392	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,797	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,797	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	9,322	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,317	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	15,639	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	313	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	313	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,774	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,105	16
Maintenance of Mains (651)	5,626	17
Maintenance of Services (652)	2,114	18
Maintenance of Meters (653)	1,152	19
Maintenance of Hydrants (654)	1,374	20
Maintenance of Other Plant (655)	1,508	21
Total Transmission and Distribution Expenses	18,653	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	641	22
Accounting and Collecting Labor (902)	6,554	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	263	25
Total Customer Accounts Expenses	7,458	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,317	27
Office Supplies and Expenses (921)	4,779	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,435	30
Property Insurance (924)	156	31
Injuries and Damages (925)	1,094	32
Employee Pensions and Benefits (926)	10,719	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,022	35
Transportation Expenses (933)	4,932	36
Maintenance of General Plant (935)	3,348	37
Total Administrative and General Expenses	35,802	
 Total Operation and Maintenance Expenses	 77,865	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		26,752	
Social Security		3,122	3
PSC Remainder Assessment		68	4
Other (specify): NONE			5
Total tax expense		<u>29,942</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199557				3
County tax rate	mills		8.522838				4
Local tax rate	mills		3.609091				5
School tax rate	mills		7.611641				6
Voc. school tax rate	mills		1.387472				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.330599				10
Less: state credit	mills		0.629601				11
Net tax rate	mills		20.700998				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.609091				14
Combined School Tax Rate	mills		8.999113				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.608204				17
Total Tax Rate	mills		21.330599				18
Ratio of Local and School Tax to Total	dec.		0.591085				19
Total tax net of state credit	mills		20.700998				20
Net Local and School Tax Rate	mills		12.236056				21
Utility Plant, Jan. 1	\$	1,615,082	1,615,082				22
Materials & Supplies	\$	17,505	17,505				23
Subtotal	\$	1,632,587	1,632,587				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,632,587	1,632,587				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	1,636,668	1,636,668				28
Net Local & School Rate	mills		12.236056				29
Tax Equiv. Computed for Current Year	\$	20,026	20,026				30
Tax Equivalent per 1994 PSC Report	\$	26,752					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,752					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	169,515		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,488		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	296,407	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,941	20	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,938		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,024		20
Total Pumping Plant	136,903	20	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,254		23
Total Water Treatment Plant	15,254	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			169,515	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			112,488	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	296,407	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			55,938	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,024	20
Total Pumping Plant	0	0	136,923	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,254	23
Total Water Treatment Plant	0	0	15,254	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,754	146	26
Transmission and Distribution Mains (343)	504,417	22,731	27
Fire Mains (344)	0		28
Services (345)	49,365	1,218	29
Meters (346)	36,136	2,172	30
Hydrants (348)	64,887	1,281	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,088,559	27,548	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,034		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	15,353	390	36
Transportation Equipment (392)	7,514		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	305		40
Power Operated Equipment (396)	24,675	144	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,077	1,117	44
Other Tangible Property (399)	0		45
Total General Plant	77,958	1,651	
Total utility plant in service directly assignable	1,615,081	29,219	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,615,081	29,219	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			433,900 26
Transmission and Distribution Mains (343)	5,800		521,348 27
Fire Mains (344)			0 28
Services (345)	1,324		49,259 29
Meters (346)	92		38,216 30
Hydrants (348)	1,927		64,241 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,143	0	1,106,964
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,034 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			15,743 36
Transportation Equipment (392)			7,514 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			305 40
Power Operated Equipment (396)			24,819 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			10,194 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	79,609
Total utility plant in service directly assignable	9,143	0	1,635,157
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,143	0	1,635,157

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,118	4,118	1
February			3,907	3,907	2
March			4,047	4,047	3
April			2,725	2,725	4
May			3,424	3,424	5
June			5,891	5,891	6
July			7,404	7,404	7
August			7,518	7,518	8
September			7,198	7,198	9
October			4,831	4,831	10
November			2,485	2,485	11
December			2,319	2,319	12
Total for year	0	0	55,867	55,867	
Less: Measured or estimated water used in main flushing and water treatment during year				2,400	13
Less: Other utility use				550	14
Other utility use explanation: RUN TO PREVENT FREEZING					15
Water pumped into distribution system				52,917	16
Less: Water sold				42,389	17
Losses and unaccounted for				10,528	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				486	21
Date of maximum: 10/30/2000					22
Cause of maximum: MAIN FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/20/2000					25
Total KWH used for pumping for the year				76,219	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORWAY STREET	1	130	20	648,000	Yes	1
BREWERY LANE	2	108	10	295,000	Yes	2
TOPPE'S ROAD	3	130	16	1,800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	NORWAY STREET	BREWERY LN	TOPPE'S ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1952	1969	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	INDUSTRIAL PARK	NORWAY STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1993	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	198	120	6
Total capacity in gallons	200,000	69,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2950	0.6480	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	815	0	0	0	815	1
P	D	2.000	1,850	0	0	0	1,850	2
M	D	3.000	5,540	0	0	0	5,540	3
M	D	4.000	10,991	0	629	0	10,362	4
M	D	6.000	5,470	0	0	0	5,470	5
P	D	6.000	719	984	0	0	1,703	6
M	D	8.000	18,624	0	0	0	18,624	7
P	D	8.000	9,782	0	0	0	9,782	8
M	D	12.000	1,628	0	0	0	1,628	9
P	D	12.000	769	0	0	0	769	10
Total Within Municipality			56,188	984	629	0	56,543	
Total Utility			56,188	984	629	0	56,543	

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)	
P	0.750	1	0	0	0	1		1
M	0.750	324	3	11	0	316	41	2
P	1.000	18	4	0	0	22	1	3
M	1.000	39	7	0	0	46	1	4
M	1.250	2	0	0	0	2	2	5
P	1.500	1	0	0	0	1	1	6
M	1.500	6	0	0	0	6		7
M	2.000	5	0	0	0	5		8
P	2.000	2	1	0	0	3		9
M	3.000	2	0	0	0	2		10
M	4.000	2	0	0	0	2		11
M	6.000	1	1	0	0	2		12
M	8.000	1	0	0	0	1		13
Total Utility		404	16	11	0	409	46	

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 (a).

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)	
0.500	2	0	0	0	2	0	1
0.625	368	0	1	0	367	43	2
1.000	22	0	0	0	22	2	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4	0	5
2.000	11	1	0	0	12	0	6
3.000	3	1	0	0	4	0	7
Total:	411	2	1	0	412	45	

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)	
0.500	2	0	0	0	0	0	2	1
0.625	274	44	0	5	0	44	367	2
1.000	3	17	0	2	0	0	22	3
1.250	0	0	0	0	0	1	1	4
1.500	0	2	0	0	0	2	4	5
2.000	0	5	0	6	0	1	12	6
3.000	0	0	2	2	0	0	4	7
Total:	279	68	2	15	0	48	412	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100	3	3		100	2
Total Fire Hydrants	100	3	3	0	100	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	54
Number of distribution system valves end of year:	83
Number of distribution valves operated during year:	53

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

MAINS FINANCED WITH UTILITY FUNDS AS THEY WERE TO REPLACE OLD MAINS AND IMPROVE FLOW.

Water Services (Page W-16)

WATER SERVICES (NEW) INSTALLED WERE PAID FOR BY CUSTOMERS. WATER SERVICES REPLACED WERE PAID FOR BY UTILITY TO CURB BOX, AFTER CURB BOX WAS PAID FOR BY THE CUSTOMER.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,074,645	1
Total Sales of Electricity	1,074,645	
Other Operating Revenues		
Forfeited Discounts (450)	3,792	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	3,792	
Total Operating Revenues	1,078,437	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	654,329	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	57,016	11
Customer Accounts Expenses (901-904)	22,607	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	114,983	14
Total Operation and Maintenance Expenses	848,935	
Other Expenses		
Depreciation Expense (403)	111,662	15
Amortization Expense (404-407)		16
Taxes (408)	36,418	17
Total Other Expenses	148,080	
Total Operating Expenses	997,015	
NET OPERATING INCOME	81,422	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,792	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,792	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	654,329	15
Other Expenses (546)		16
Total Other Power Supply Expenses	654,329	
Total Power Production Expenses	654,329	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	9,000	20
Line and Station Labor (561)	20,851	21
Line and Station Supplies and Expenses (562)	60	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	750	24
Customer Installations Expenses (567)	96	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	194	27
Maintenance of Lines (572)	24,234	28
Maintenance of Line Transformers (573)	120	29
Maintenance of Street Lighting and Signal Systems (574)	1,512	30
Maintenance of Meters (575)	199	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	57,016	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,821	33
Accounting and Collecting Labor (902)	18,432	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	354	36
Total Customer Accounts Expenses	22,607	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,566	38
Office Supplies and Expenses (921)	14,680	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	6,632	41
Property Insurance (924)	444	42
Injuries and Damages (925)	3,283	43
Employee Pensions and Benefits (926)	32,534	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	5,266	46
Transportation Expenses (933)	20,501	47
Maintenance of General Plant (935)	18,077	48
Total Administrative and General Expenses	114,983	
 Total Operation and Maintenance Expenses	 848,935	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,882	1
Social Security		9,095	2
Wisconsin Gross Receipts Tax		2,104	3
PSC Remainder Assessment		1,337	4
Other (specify): NONE			5
Total tax expense		36,418	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199557				3
County tax rate	mills		8.522838				4
Local tax rate	mills		3.609091				5
School tax rate	mills		7.611641				6
Voc. school tax rate	mills		1.387472				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.330599				10
Less: state credit	mills		0.629601				11
Net tax rate	mills		20.700998				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.609091				14
Combined School Tax Rate	mills		8.999113				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.608204				17
Total Tax Rate	mills		21.330599				18
Ratio of Local and School Tax to Total	dec.		0.591085				19
Total tax net of state credit	mills		20.700998				20
Net Local and School Tax Rate	mills		12.236056				21
Utility Plant, Jan. 1	\$	1,942,313	1,942,313				22
Materials & Supplies	\$	81,105	81,105				23
Subtotal	\$	2,023,418	2,023,418				24
Less: Plant Outside Limits	\$	198,942	198,942				25
Taxable Assets	\$	1,824,476	1,824,476				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	1,829,037	1,829,037				28
Net Local & School Rate	mills		12.236056				29
Tax Equiv. Computed for Current Year	\$	22,380	22,380				30
Tax Equivalent per 1994 PSC Report	\$	23,882					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	23,882					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,673		34
Structures and Improvements (361)	11,169		35
Station Equipment (362)	283,344		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	238,711	154	38
Overhead Conductors and Devices (365)	165,618	135	39
Underground Conduit (366)	27,491	146	40
Underground Conductors and Devices (367)	228,680	30,203	41
Line Transformers (368)	226,865	12,889	42
Services (369)	83,100	7,683	43
Meters (370)	54,021	3,485	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	39,004	1,077	47
Total Distribution Plant	1,367,676	55,772	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	54,692		49
Office Furniture and Equipment (391)	21,986	1,115	50
Computer Equipment (391.1)	71,215		51
Transportation Equipment (392)	215,989		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	604		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	79,110	410	56
Communication Equipment (397)	23,306	206	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,673 34
Structures and Improvements (361)			11,169 35
Station Equipment (362)			283,344 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			238,865 38
Overhead Conductors and Devices (365)			165,753 39
Underground Conduit (366)			27,637 40
Underground Conductors and Devices (367)			258,883 41
Line Transformers (368)			239,754 42
Services (369)			90,783 43
Meters (370)	928		56,578 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			40,081 47
Total Distribution Plant	928	0	1,422,520
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			54,692 49
Office Furniture and Equipment (391)			23,101 50
Computer Equipment (391.1)			71,215 51
Transportation Equipment (392)			215,989 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			604 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			79,520 56
Communication Equipment (397)			23,512 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	107,735	7,207	58
Other Tangible Property (399)	0		59
Total General Plant	574,637	8,938	
Total utility plant in service directly assignable	1,942,313	64,710	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	1,942,313	64,710	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			114,942 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	583,575
Total utility plant in service directly assignable	928	0	2,006,095
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	928	0	2,006,095

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	2.18	81.96	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	25	3
Total	25	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	17	7
Nonfarm	569	8
Total	586	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	33	12
Total	33	13
Total customers on rural lines at end of year	619	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,032	Friday	01/21/2000	08:00	1,638	1
February	02	2,994	Thursday	02/17/2000	08:00	1,460	2
March	03	2,841	Thursday	03/16/2000	08:00	1,434	3
April	04	2,796	Thursday	04/06/2000	10:00	1,313	4
May	05	2,724	Monday	05/08/2000	10:00	1,379	5
June	06	2,607	Monday	06/26/2000	11:00	1,302	6
July	07	2,752	Monday	07/31/2000	11:00	1,289	7
August	08	2,983	Thursday	08/31/2000	13:00	1,424	8
September	09	2,804	Monday	09/11/2000	11:00	1,322	9
October	10	2,743	Monday	10/30/2000	10:00	1,393	10
November	11	2,955	Friday	11/17/2000	08:00	1,406	11
December	12	3,271	Wednesday	12/13/2000	08:00	1,659	12
Total		34,502				17,019	

System Name FLORENCE

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	17,019	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	17,019	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,087	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	16,087	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	932	27
Total Energy Losses	932	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4762%	29
Total Disposition of Energy	17,019	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
NONE				1
RURAL	FG-1	572	2,997	2
AREA LIGHTING	MS-1		60	3
URBAN	RG-1	296	2,336	4
Total Sales for Residential Sales		868	5,393	
Commercial & Industrial				
URBAN	CG-1	103	3,065	5
SMALL POWER	CP-1	4	2,353	6
SMALL POWER DEMAND	CP-1			7
LARGE POWER	CP-2	2	4,658	8
LARGE POWER DEMAND	CP-2			9
RURAL	RG-1	33	529	10
Total Sales for Commercial & Industrial		142	10,605	
Public Street & Highway Lighting				
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	4	89	11
Total Sales for Public Street & Highway Lighting		4	89	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,014	16,087	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
				0	1
		222,998	3,858	226,856	2
		9,790	54	9,844	3
		164,874	2,767	167,641	4
0	0	397,662	6,679	404,341	
		218,742	3,992	222,734	5
		91,621	2,949	94,570	6
6,020		37,922		37,922	7
		137,579	5,757	143,336	8
13,640		116,521		116,521	9
		39,093	703	39,796	10
19,660	0	641,478	13,401	654,879	
		15,324	101	15,425	11
0	0	15,324	101	15,425	
				0	12
0	0	0	0	0	
19,660	0	1,054,464	20,181	1,074,645	

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 SYSTEM INC				1
Point of Delivery	US 2 SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SECONDARY BUS-LOSS C				5
Total of 12 Monthly Maximum Demands -- kW	34,502				6
Average load factor	67.5720%				7
Total Cost of Purchased Power	654,329				8
Average cost per kWh	0.0384				9
On-Peak Hours (if applicable)	7 AM - 9 PM M-F				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	786	853			12
February	739	720			13
March	751	683			14
April	632	682			15
May	703	676			16
June	672	630			17
July	600	689			18
August	758	666			19
September	652	670			20
October	710	682			21
November	700	706			22
December	765	894			23
Total kWh (000)	8,468	8,551			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	US 2					1
Voltage--High Side	69					2
Voltage--Low Side	7					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	3					6
15-Minute Maximum Demand in kW	3,271					7
Dt and Hr of Such Maximum Demand	12/31/2000					8
	08:00					9
Kwh Output	17,019					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
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
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,133	609	15,452	1
Acquired during year	44	23	333	2
Total	1,177	632	15,785	3
Retired during year	19			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,158	632	15,785	6
Number end of year accounted for as follows:				7
In customers' use	1,126	546	13,665	8
In utility's use		1	25	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	32	85	2,095	12
Total end of year	1,158	632	15,785	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Sodium Vapor	100	88	49,867	2
Sodium Vapor	175	5	4,276	3
Sodium Vapor	250	41	34,207	4
Total		134	88,350	
Ornamental				
Incandescent	12	33	1	5
Total		33	1	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Gas		
Sales of Gas (480-484)	1,023,304	1
Total Sales of Gas	1,023,304	
Other Operating Revenues		
Forfeited Discounts (487)	4,559	2
Miscellaneous Service Revenues (488)	0	3
Transportation of Gas of Others (489)	0	4
Rent from Gas Property (493)	0	5
Interdepartmental Rents (494)	0	6
Other Gas Revenues (495)	81	7
Total Other Operating Revenues	4,640	
Total Operating Revenues	1,027,944	
Operation and Maintenance Expenses		
Manufactured Gas Production (700-706)	0	8
Other Gas Supply Expenses (730-736)	522,240	9
Distribution Expenses (760-769)	70,060	10
Customer Accounts Expenses (901-904)	22,241	11
Customer Service & Information Expenses (907)	0	12
Sales Promotion Expenses (910)	0	13
Administrative and General Expenses (920-935)	118,879	14
Total Operation and Maintenance Expenses	733,420	
Other Operating Expenses		
Depreciation Expenses (403)	91,409	15
Amortization Expense (404-407)	4,475	16
Taxes (408)	59,461	17
Total Other Operating Expenses	155,345	
Total Operating Expenses	888,765	
NET OPERATING INCOME	139,179	

OTHER OPERATING REVENUES (GAS)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (487):		
Customer late payment charges	4,559	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	4,559	
Miscellaneous Service Revenues (488):		
NONE		3
Total Miscellaneous Service Revenues (488)	0	
Transportation of Gas of Others (489):		
NONE		4
Total Transportation of Gas of Others (489)	0	
Rent from Gas Property (493):		
NONE		5
Total Rent from Gas Property (493)	0	
Interdepartmental Rents (494):		
NONE		6
Total Interdepartmental Rents (494)	0	
Other Gas Revenue (495):		
OTHER	81	7
Total Other Gas Revenue (495)	81	

GAS OPERATION AND MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
MANUFACTURED GAS PRODUCTION		
Operation Supervision and Labor (700)		1
Fuel (701)		2
Raw Materials (702)		3
Operation Supplies and Expenses (703)		4
Residuals Produced -- Credit (704)		5
Rents (705)		6
Maintenance of Production Plant (706)		7
Total Manufactured Gas Production	0	
 OTHER GAS SUPPLY EXPENSES		
Natural Gas Purchases (730)	522,240	8
Purchased Gas Purchases (732)		9
Gas Used in Utility Operation -- Credit (735)		10
Other Gas Supply Expenses (736)		11
Total Other Gas Supply Expenses	522,240	
 DISTRIBUTION EXPENSES		
Supervision (760)	7,716	12
Mains and Service Labor (761)	45,844	13
Mains and Services Supplies and Expenses (762)	2,630	14
Meter and House Regulator Expenses (763)	4,455	15
Customer Installations Expenses (764)	107	16
Miscellaneous Distribution Expenses (765)	315	17
Rents (766)	724	18
Maintenance of Lines (767)	3,319	19
Maintenance of Meters and House Regulators (768)	4,950	20
Maintenance of Other Plant (769)		21
Total Distribution Expenses	70,060	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,011	22
Accounting and Collecting Labor (902)	15,975	23

GAS OPERATION AND MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Supplies and Expenses (903)	11	24
Uncollectible Accounts (904)	1,244	25
Total Customer Accounts Expenses	22,241	
 CUSTOMER SERVICE EXPENSES		
Customer Service & Information Expenses (907)		26
Total Customer Service Expenses	0	
 SALES PROMOTION EXPENSES		
Sales Promotion Expenses (910)		27
Total Sales Promotion Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,404	28
Office Supplies and Other Expenses (921)	12,207	29
Administrative Expenses Transferred -- Credit (922)		30
Outside Services Employed (923)	9,453	31
Property Insurance (924)	389	32
Injuries and Damages (925)	7,738	33
Employee Pensions and Benefits (926)	26,798	34
Franchise Requirements (927)		35
Regulatory Commission Expenses (928)		36
Duplicate Charges -- Credit (929)		37
Institutional or Goodwill Advertising Expenses (930.1)		38
Miscellaneous General Expenses (930.2)	17,818	39
Rents (931)		40
Transportation Expenses (933)	6,726	41
Maintenance of General Plant (935)	9,346	42
Total Administrative and General Expenses	118,879	
 Total Operation and Maintenance Expenses	733,420	

TAXES (ACCT. 408 - GAS)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,133	1
Social Security		7,799	2
Wisconsin Gross Receipts Tax		2,104	3
PSC Remainder Assessment		1,425	4
Other (specify): NONE			5
Total tax expense		59,461	

PROPERTY TAX EQUIVALENT (GAS)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199557				3
County tax rate	mills		8.522838				4
Local tax rate	mills		3.609091				5
School tax rate	mills		7.611641				6
Voc. school tax rate	mills		1.387472				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.330599				10
Less: state credit	mills		0.629601				11
Net tax rate	mills		20.700998				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.609091				14
Combined School Tax Rate	mills		8.999113				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.608204				17
Total Tax Rate	mills		21.330599				18
Ratio of Local and School Tax to Total	dec.		0.591085				19
Total tax net of state credit	mills		20.700998				20
Net Local and School Tax Rate	mills		12.236056				21
Utility Plant, Jan. 1	\$	2,754,235	2,754,235				22
Materials & Supplies	\$	34,221	34,221				23
Subtotal	\$	2,788,456	2,788,456				24
Less: Plant Outside Limits	\$	109,278	109,278				25
Taxable Assets	\$	2,679,178	2,679,178				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	2,685,876	2,685,876				28
Net Local & School Rate	mills		12.236056				29
Tax Equiv. Computed for Current Year	\$	32,865	32,865				30
Tax Equivalent per 1994 PSC Report	\$	48,133					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	48,133					34

GAS UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
PRODUCTION PLANT			
Land and Land Rights (304)	0		4
Structures and Improvements (305)	0		5
Liquefied Petroleum Gas Equipment (311)	0		6
Total Production Plant	0	0	
STORAGE PLANT			
Land and Land Rights (360)	0		7
Structures and Improvements (361)	0		8
Gas Holders (362)	0		9
Total Storage Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (365)	0		10
Structures and Improvements (366)	0		11
Mains (367)	0		12
Compressor Station Equipment (368)	0		13
Measuring and Regulating Station Equipment (369)	2,988		14
Communication Equipment (370)	0		15
Total Transmission Plant	2,988	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)	4,126		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,680,936	17,726	18
Compressor Station Equipment (377)	0		19
Meas. and Reg. Station Equipment - General (378)	0		20
Meas. and Reg. Station Equipment - Cty. Gate (379)	72,894		21
Services (380)	663,474	6,881	22
Meters (381)	176,924	5,372	23
House Regulators (383)	15,275		24
Ind. Meas. and Reg. Station Equipment (385)	7,016	998	25

GAS UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
PRODUCTION PLANT			
Land and Land Rights (304)			0 4
Structures and Improvements (305)			0 5
Liquefied Petroleum Gas Equipment (311)			0 6
Total Production Plant	0	0	0
STORAGE PLANT			
Land and Land Rights (360)			0 7
Structures and Improvements (361)			0 8
Gas Holders (362)			0 9
Total Storage Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (365)			0 10
Structures and Improvements (366)			0 11
Mains (367)			0 12
Compressor Station Equipment (368)			0 13
Measuring and Regulating Station Equipment (369)			2,988 14
Communication Equipment (370)			0 15
Total Transmission Plant	0	0	2,988
DISTRIBUTION PLANT			
Land and Land Rights (374)			4,126 16
Structures and Improvements (375)			13,693 17
Mains (376)	190,254		1,508,408 18
Compressor Station Equipment (377)			0 19
Meas. and Reg. Station Equipment - General (378)			0 20
Meas. and Reg. Station Equipment - Cty. Gate (379)			72,894 21
Services (380)	4,428		665,927 22
Meters (381)			182,296 23
House Regulators (383)			15,275 24
Ind. Meas. and Reg. Station Equipment (385)			8,014 25

GAS UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
DISTRIBUTION PLANT			
Property on Customer Premises (386)	341		26
Total Distribution Plant	2,634,679	30,977	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	27,471		28
Office Furniture and Equipment (391)	20,133	976	29
Transportation Equipment (392)	15,454		30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	12,881	1,725	32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	28,754	359	34
Communication Equipment (397)	2,982	180	35
Miscellaneous Equipment (398)	7,100	4,131	36
Other Tangible Property (399)	0		37
Total General Plant	116,566	7,371	
Total utility plant in service directly assignable	2,754,233	38,348	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	2,754,233	38,348	

GAS UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
DISTRIBUTION PLANT			
Property on Customer Premises (386)			341 26
Total Distribution Plant	194,682	0	2,470,974
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			27,471 28
Office Furniture and Equipment (391)			21,109 29
Transportation Equipment (392)			15,454 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			14,606 32
Laboratory Equipment (395)			1,791 33
Power-Operated Equipment (396)			29,113 34
Communication Equipment (397)			3,162 35
Miscellaneous Equipment (398)			11,231 36
Other Tangible Property (399)			0 37
Total General Plant	0	0	123,937
Total utility plant in service directly assignable	194,682	0	2,597,899
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	194,682	0	2,597,899

SALES OF GAS BY RATE SCHEDULE

Particulars (a)	Rate Schedule (b)	Average Number Customers (c)	Therms Sold (d)	Amount (e)	
Residential Sales (480)					
	RG-1	958	718,133	706,866	1
Commercial and Industrial Sales (481)					
	CG-1	69	105,713	101,346	2
	CG-2	18	114,365	98,524	3
	LG-1	3	145,499	112,282	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	MG-1	7	4,683	4,286	6
Total Sales of Gas		1,055	1,088,393	1,023,304	

GAS OPERATING SECTION FOOTNOTES

Gas Operating Revenues & Expenses (Page G-01)

To see the statistical information that is filed by Excel spreadsheet, please refer to the PSC's R drive, 2000 municipal AR file. It will be labeled 00_02000.xls.

3/30/01 ele

Gas Utility Plant in Service (Page G-06)

Account (376): Footages of gas mains were adjusted to correct a clerical error in previous years.
