



3013 (02-09-04)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

Principal Office: 501 SPRING AVENUE
FLORENCE, WI 54121

For the Year Ended: DECEMBER 31, 2001

**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
P.O. BOX 109
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:

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: 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:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

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)	2,411,132	2,262,583	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,868,971	1,660,220	2
Depreciation Expense (403)	228,915	237,128	3
Amortization Expense (404-407)	4,475	4,475	4
Taxes (408)	127,354	125,821	5
Total Operating Expenses	2,229,715	2,027,644	
Net Operating Income	181,417	234,939	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	181,417	234,939	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	352	8,563	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	84,086	90,690	10
Miscellaneous Nonoperating Income (421)	0	280	11
Total Other Income	84,438	99,533	
Total Income	265,855	334,472	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	296	96	13
Total Miscellaneous Income Deductions	296	96	
Income Before Interest Charges	265,559	334,376	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	7,563	6,751	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	172,251	188,173	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	179,814	194,924	
Net Income	85,745	139,452	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,637,099	1,398,880	20
Balance Transferred from Income (433)	85,745	139,452	21
Miscellaneous Credits to Surplus (434)	98,767	98,767	22
Miscellaneous Debits to Surplus--Debit (435)	4,612	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)	1,816,999	1,637,099	

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	84,086	5
Total (Acct. 419):	84,086	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
OTHER	296	8
Total (Acct. 426):	296	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT WAIVED	98,767	9
Total (Acct. 434):	98,767	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJUSTMENT	4,612	10
Total (Acct. 435)--Debit:	4,612	
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)	419	22,320		3,985	26,724	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	549	22,562		3,261	26,372	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	549	22,562	0	3,261	26,372	
Net income (or loss)	(130)	(242)	0	724	352	

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	163,312	1,103,645	0	1,144,175	2,411,132	1
Less: interdepartmental sales	0		0	5,396	5,396	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	218	1,445		1,676	3,339	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	163,094	1,102,200	0	1,137,103	2,402,397	

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	40,713	375	41,088	1
Electric operating expenses	112,428	3,867	116,295	2
Gas operating expenses	90,329	1,646	91,975	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	2,720		2,720	8
Electric utility plant accounts	10,504		10,504	9
Gas utility plant accounts	4,495		4,495	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	5,888	(5,888)	0	18
All other accounts			0	19
Total Payroll	267,077	0	267,077	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,452,140	6,241,828	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,241,204	2,058,180	2
Net Utility Plant	4,210,936	4,183,648	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,210,936	4,183,648	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,161,346	1,773,630	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	273,124	416,701	15
Other Accounts Receivable (143)	44,436	74,757	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	48,096	17,689	18
Materials and Supplies (151-163)	147,662	132,831	19
Prepayments (165)	8,371	6,603	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,683,035	2,422,211	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,463	24,166	24
Other Deferred Debits (182-186)	7,782	12,257	25
Total Deferred Debits	47,245	36,423	
Total Assets and Other Debits	6,941,216	6,642,282	

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	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,816,999	1,637,099	28
Total Proprietary Capital	1,904,860	1,724,960	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	3,400,336	3,431,079	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,400,336	3,431,079	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	136,615	227,096	33
Payables to Municipality (233)	228,764	0	34
Customer Deposits (235)	1,682	25	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	44,621	52,728	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	23,808	27,445	41
Total Current and Accrued Liabilities	435,490	307,294	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	70,290	61,555	44
Total Deferred Credits	70,290	61,555	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,130,240	1,117,394	49
Total Liabilities and Other Credits	6,941,216	6,642,282	

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)	1,697,638	0	2,619,234	2,134,525	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)				743	7
Total Utility Plant	1,697,638	0	2,619,234	2,135,268	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	397,909	0	576,892	1,266,403	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	397,909	0	576,892	1,266,403	
Net Utility Plant	1,299,729	0	2,042,342	868,865	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year	378,490	495,191	1,172,118		2,045,799	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,014	89,885	104,016		228,915	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	765				765	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		0		0	10
Other credits (specify):						11
					0	12
Total credits	35,779	89,885	104,016	0	229,680	13
Debits during year						14
Book cost of plant retired	16,360	8,180	9,731		34,271	15
Cost of removal	0		0		0	16
Other debits (specify):						17
					0	18
Total debits	16,360	8,180	9,731	0	34,271	19
Balance End of Year	397,909	576,896	1,266,403	0	2,241,208	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	3,338	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	3,338	
Deductions:		
Accounts written off during the year: Utility Customers	3,338	5
Accounts written off during the year: Others		6
Total accounts written off	3,338	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			75,203		75,203	81,105	3
Total Electric Utility					75,203	81,105	

Account	Total End of Year	Amount Prior Year	
Electric utility total	75,203	81,105	1
Water utility (154)	28,393	17,505	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)	44,066	34,221	5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	147,662	132,831	

**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)				
08/01/01 BOND DISCOUNT	813	428	22,046	1
12/15/96 BOND DISCOUNT	2,381	428	11,905	2
2/01/93 BOND DISCOUNT	3,206	428	3,474	3
6/01/88 BOND DISCOUNT	1,164	428	2,038	4
Total			39,463	
Unamortized premium on debt (251)				
NONE				5
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):		
NONE		2
Balance end of year	<u><u>87,861</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BOND	08/25/1993	03/15/2003	5.25%	125,000	1
G.O. BOND	12/15/1996	12/01/2006	4.30%	1,480,000	2
G.O. BOND	08/01/2001	02/01/2011	4.13%	1,500,000	3
G.O. BOND	08/02/2001	08/01/2010	4.13%	202,950	4
G.O. BOND	06/01/1988	10/01/2003	7.87%	92,386	5
Total for Account 223				<u>3,400,336</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,801	2
Charged electric department expense	38,033	3
Charged sewer department expense		4
Other (explain):		
CHARGED TO GAS DEPARTMENT EXPENSE	59,608	5
Total Accruals and other credits	<u>127,442</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	20,972	7
PSC Remainder Assessment	3,093	8
Other (explain):		
PROPERTY TAX EQUIVALENT	98,767	9
WI GROSS RECEIPTS TAX	4,610	10
Total payments and other debits	<u>127,442</u>	
Balance end of year	<u><u>0</u></u>	

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	2,772	10,174	11,086	1,860	2
G.O. BOND 2	35,919	48,419	84,338	0	3
G.O. BOND 4	7,848	7,228	9,844	5,232	4
G.O. BOND 5	6,189	74,905	75,090	6,004	5
G.O. BOND 6		27,816		27,816	6
G.O. BOND 7		3,709		3,709	7
Subtotal	52,728	172,251	180,358	44,621	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	52,728	172,251	180,358	44,621	

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	825,888	0	266,006	0	25,500	1,117,394	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
LINE EXTENSIONS			7,827		5,019	12,846	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	825,888	0	273,833	0	30,519	1,130,240	
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	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,045	9
Electric	118,908	10
Sewer (Regulated)		11
Other (specify):		
GAS	135,171	12
Total (Acct. 142):	273,124	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	30,032	14
Other (specify):		
LOANS TO CUSTOMERS	14,404	15
Total (Acct. 143):	44,436	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
DUE FROM TOWN OF FLORENCE	48,096	16
Total (Acct. 145):	48,096	
Prepayments (165):		
PREPAID INSURANCE	8,371	17
Total (Acct. 165):	8,371	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
HOT WATER REBATES	7,782	22
Total (Acct. 186):	7,782	
Payables to Municipality (233):		
PAYABLE TO TOWN OF FLORENCE	228,764	23
Total (Acct. 233):	228,764	
Other Deferred Credits (253):		
WI DOT RECEIPTS	59,919	24
PUBLIC BENEFITS	10,371	25
Total (Acct. 253):	70,290	

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	1,666,397	2,070,310	0	2,608,566	6,345,273	1
Materials and Supplies	22,949	78,154	0	39,143	140,246	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	388,199	1,219,260	0	536,043	2,143,502	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	825,888	269,919	0	28,009	1,123,816	6
Other (specify):						
NONE					0	7
Average Net Rate Base	475,259	659,285	0	2,083,657	3,218,201	
Net Operating Income	14,185	27,885	0	139,347	181,417	8
Net Operating Income as a percent of Average Net Rate Base						
	2.98%	4.23%	N/A	6.69%	5.64%	

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	1,727,049	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,814,910	
Net Income		
Net Income	85,745	5
 Percent Return on Proprietary Capital	 4.72%	

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

Balance Sheet (Page F-06)

Cash and Working Funds (131) reclassified all savings to Cash and Working Funds for 2000 and 2001 because there are no restrictions on these funds.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

FLORENCE UTILITY COMMISSION
501 SPRING STREET * P.O. Box 109
FLORENCE, WI 54121
Phone: (715) 528-3330 * (715) 696-3330
Fax: (715) 528-5281

January 6, 2003

Mr. Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Public Service Commission of Wisconsin

Re: 2001 Analytical Review

Dear Mr. Leege;

This letter is written in response to your January 3, 2003 letter.

1. With regards to Account 145, Page F-19, the amount of \$48,096 was the amount of delinquent bills, which were placed, on the tax roll for collection by the Town of Florence. This amount remained until the July tax settlement.

Account 223, which showed a balance of \$228,764 was the amount due the town from a joint borrowing done with the Town. The Utility retained the whole amount of the borrowing per agreement. This amount has been disbursed in 2002 to the town for their building project.

2. The water services reported on page W-18 were financed with Utility funds, as these were replacement services, done in conjunction with a water main replacement project.

Should you have further questions, please feel free to contact myself or Janet Strasse from our office at (715) 528-3330

Sincerely,

Robert Friberg. General Manager

January 3, 2003

Mr. Robert Friberg, General Manager
Florence Utility Commission
501 Spring Avenue
P.O. Box 109
Florence, WI 54121-0109

FINANCIAL SECTION FOOTNOTES

2001 Analytical Review DWCCA-2000-PJL

Dear Mr. Friberg:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$48,096 reported in Account 145 and the \$228,764 reported in Account 233 and follow this procedure in the future.
2. As directed in the headnotes of the Water Services schedule on page W-18, please explain how the services reported as added during the year were financed and follow this procedure in the future.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2000 Florence.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, 2001 and 2000, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal

FINANCIAL SECTION FOOTNOTES

~~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 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 25, 2002
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	160,873	1
Total Sales of Water	160,873	
Other Operating Revenues		
Forfeited Discounts (470)	510	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,929	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,439	
Total Operating Revenues	163,312	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	17,538	9
Water Treatment Expenses (640-652)	9,188	10
Transmission and Distribution Expenses (660-678)	10,727	11
Customer Accounts Expenses (901-905)	12,381	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	33,948	14
Total Operation and Maintenance Expenses	83,782	
Other Operating Expenses		
Depreciation Expense (403)	35,014	15
Amortization Expense (404-407)		16
Taxes (408)	30,331	17
Total Other Operating Expenses	65,345	
Total Operating Expenses	149,127	
NET OPERATING INCOME	14,185	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	285	12,535	42,930	4
Commercial	76	31,566	42,339	5
Industrial				6
Total Metered Sales to General Customers (461)	361	44,101	85,269	
Private Fire Protection Service (462)	2		4,563	7
Public Fire Protection Service (463)	1		61,851	8
Other Sales to Public Authorities (464)	16	2,976	9,190	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	380	47,077	160,873	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	61,851	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)	61,851	
Forfeited Discounts (470):		
Customer late payment charges	510	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	510	
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	1,792	10
Other (specify):		
OTHER	137	11
Total Other Water Revenues (474)	1,929	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	10,317	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	7,221	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	17,538	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	5,258	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	3,851	28
Miscellaneous Expenses (643)	79	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	9,188	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	108	43
Maintenance of Transmission and Distribution Mains (673)	8,444	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,272	46
Maintenance of Meters (676)	611	47
Maintenance of Hydrants (677)	292	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	10,727	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,035	51
Customer Records and Collection Expenses (903)	11,128	52
Uncollectible Accounts (904)	218	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	12,381	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,864	56
Office Supplies and Expenses (921)	5,597	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,003	59
Property Insurance (924)	653	60
Injuries and Damages (925)	1,739	61
Employee Pensions and Benefits (926)	12,396	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,542	65
Rents (931)		66
Maintenance of General Plant (932)	3,154	67
Total Administrative and General Expenses	33,948	
Total Operation and Maintenance Expenses	83,782	

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		89	2
Net property tax equivalent		26,663	
Social Security		3,049	3
PSC Remainder Assessment		619	4
Other (specify): NONE			5
Total tax expense		<u>30,331</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		0.211442				3
County tax rate	mills		8.267277				4
Local tax rate	mills		3.568879				5
School tax rate	mills		8.116476				6
Voc. school tax rate	mills		1.713272				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.877346				10
Less: state credit	mills		1.550572				11
Net tax rate	mills		20.326774				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.568879				14
Combined School Tax Rate	mills		9.829748				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.398627				17
Total Tax Rate	mills		21.877346				18
Ratio of Local and School Tax to Total	dec.		0.612443				19
Total tax net of state credit	mills		20.326774				20
Net Local and School Tax Rate	mills		12.448990				21
Utility Plant, Jan. 1	\$	1,635,157	1,635,157				22
Materials & Supplies	\$	17,505	17,505				23
Subtotal	\$	1,652,662	1,652,662				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,652,662	1,652,662				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	1,656,794	1,656,794				28
Net Local & School Rate	mills		12.448990				29
Tax Equiv. Computed for Current Year	\$	20,625	20,625				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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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	206	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	296,407	206	
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	136,923	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,254	543	23
Total Water Treatment Plant	15,254	543	
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)			112,694	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	296,613	
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)			15,797	23
Total Water Treatment Plant	0	0	15,797	
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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,900		26
Transmission and Distribution Mains (343)	521,348	53,017	27
Fire Mains (344)	0		28
Services (345)	49,259	1,770	29
Meters (346)	38,216	108	30
Hydrants (348)	64,241	8,654	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,106,964	63,549	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,034		34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	15,743	778	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	13,400	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,194	365	44
Other Tangible Property (399)	0		45
Total General Plant	79,609	14,543	
Total utility plant in service directly assignable	1,635,157	78,841	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,635,157	78,841	

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)	10,953		563,412 27
Fire Mains (344)			0 28
Services (345)	372		50,657 29
Meters (346)			38,324 30
Hydrants (348)	2,725		70,170 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,050	0	1,156,463
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)			16,521 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)	2,310		35,909 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			10,559 44
Other Tangible Property (399)			0 45
Total General Plant	2,310	0	91,842
Total utility plant in service directly assignable	16,360	0	1,697,638
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,360	0	1,697,638

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	52,338	3.00%	5,137	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	24,043	1.18%	1,325	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	76,381		6,462	
PUMPING PLANT				
Structures and Improvements (321)	18,064	2.22%	1,732	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	25,949	4.00%	2,238	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	1,130	3.33%	101	15
Total Pumping Plant	45,143		4,071	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	8,168	2.50%	388	17
Total Water Treatment Plant	8,168		388	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	81,343	2.00%	8,678	19
Transmission and Distribution Mains (343)	69,906	1.18%	6,317	20
Fire Mains (344)				21
Services (345)	14,428	2.10%	1,037	22
Meters (346)	26,736	4.00%	1,531	23
Hydrants (348)	12,120	1.33%	878	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	204,533		18,441	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					57,475	4
315					0	5
316					25,368	6
317					0	7
	0	0	0	0	82,843	
321					19,796	8
322					0	9
323					0	10
324					0	11
325					28,187	12
326					0	13
327					0	14
328					1,231	15
	0	0	0	0	49,214	
331					0	16
332					8,556	17
	0	0	0	0	8,556	
341					0	18
342					90,021	19
343	10,953				65,270	20
344					0	21
345	372				15,093	22
346					28,267	23
348	2,725				10,273	24
349					0	25
	14,050	0	0	0	208,924	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	7,418	2.50%	526	26
Office Furniture and Equipment (391)				27
Computer Equipment (391.1)	15,381	14.29%	111	28
Transportation Equipment (392)	3,748	15.00%	1,074	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)				31
Laboratory Equipment (395)	84	5.00%	15	32
Power Operated Equipment (396)	9,143	15.00%	4,173	33
Communication Equipment (397)				34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	8,491	5.00%	518	36
Other Tangible Property (399)				37
Total General Plant	<u>44,265</u>		<u>6,417</u>	
Total accum. prov. directly assignable	378,490		35,779	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	<u><u>378,490</u></u>		<u><u>35,779</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					7,944	26
391					0	27
391.1					15,492	28
392					4,822	29
393					0	30
394					0	31
395					99	32
396	2,310				11,006	33
397					0	34
397.1					0	35
398					9,009	36
399					0	37
	2,310	0	0	0	48,372	
	16,360	0	0	0	397,909	
					0	38
	16,360	0	0	0	397,909	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,911	2,911	1
February			2,504	2,504	2
March			3,061	3,061	3
April			3,116	3,116	4
May			7,584	7,584	5
June			7,114	7,114	6
July			7,815	7,815	7
August			7,855	7,855	8
September			6,580	6,580	9
October			3,363	3,363	10
November			2,508	2,508	11
December			2,793	2,793	12
Total annual pumpage	0	0	57,204	57,204	
Less: Water sold				47,077	13
Volume pumped but not sold				10,127	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				2,600	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,600	19
Volume pumped but unaccounted for				7,527	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				472	23
Date of maximum: 6/29/2001					24
Cause of maximum:					25
TOWER FILL, MAIN FLUSH					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 12/8/2001					27
Total KWH used for pumping for the year				74,710	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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)	1
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)	14
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 (actual)	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	10,362	0	1,077	0	9,285	4
M	D	6.000	5,470	0	35	0	5,435	5
P	D	6.000	1,703	315	0	0	2,018	6
M	D	8.000	18,624	0	0	0	18,624	7
P	D	8.000	9,782	1,454	0	0	11,236	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			56,543	1,769	1,112	0	57,200	
Total Utility			56,543	1,769	1,112	0	57,200	

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	316	0	3	0	313	40	2
P	1.000	22	3	0	0	25	1	3
M	1.000	46	0	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	3	0	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	2	0	0	0	2		12
M	8.000	1	0	0	0	1		13
Total Utility		409	3	3	0	409	45	

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).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2	0	0	0	2	0	1
0.625	367	0	0	0	367	5	2
1.000	22	0	0	0	22	0	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4	0	5
2.000	12	0	0	0	12	0	6
3.000	4	0	0	0	4	0	7
Total:	412	0	0	0	412	5	

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	269	45	0	5	0	48	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:	274	69	2	15	0	52	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	7	4		103	2
Total Fire Hydrants	100	7	4	0	103	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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

Number of hydrants operated during year: 60

Number of distribution system valves end of year: 93

Number of distribution valves operated during year: 55

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Meters (346) - Plant additions consisted of labor to install meters bought the year before.

Water Mains (Page W-17)

Water main additions were financed with working funds.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,098,209	1
Total Sales of Electricity	1,098,209	
Other Operating Revenues		
Forfeited Discounts (450)	5,061	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)	375	7
Total Other Operating Revenues	5,436	
Total Operating Revenues	1,103,645	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	684,794	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	92,890	10
Customer Accounts Expenses (901-905)	37,888	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	118,448	13
Total Operation and Maintenance Expenses	934,020	
Other Expenses		
Depreciation Expense (403)	104,016	14
Amortization Expense (404-407)		15
Taxes (408)	37,724	16
Total Other Expenses	141,740	
Total Operating Expenses	1,075,760	
NET OPERATING INCOME	27,885	

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	5,061	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,061	
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):		
SALES TAX DISCOUNTS	290	7
OTHER	85	8
Total Other Electric Revenues (456)	375	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	684,794	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	684,794	
Total Power Production Expenses	684,794	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	7,852	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	28,088	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	334	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	299	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	50,695	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	1,565	65
Maintenance of Street Lighting and Signal Systems (596)	2,270	66
Maintenance of Meters (597)	1,787	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	92,890	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	4,369	70
Customer Records and Collection Expenses (903)	32,074	71
Uncollectible Accounts (904)	1,445	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	37,888	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,303	78
Office Supplies and Expenses (921)	16,763	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	4,803	81
Property Insurance (924)	1,937	82
Injuries and Damages (925)	5,217	83
Employee Pensions and Benefits (926)	35,443	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	25,034	87
Rents (931)		88
Maintenance of General Plant (932)	13,948	89
Total Administrative and General Expenses	118,448	
 Total Operation and Maintenance Expenses	934,020	

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		10,300	2
Wisconsin Gross Receipts Tax		2,305	3
PSC Remainder Assessment		1,237	4
Other (specify): NONE			5
Total tax expense		<u>37,724</u>	

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		0.211442				3
County tax rate	mills		8.267277				4
Local tax rate	mills		3.568879				5
School tax rate	mills		8.116476				6
Voc. school tax rate	mills		1.713272				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.877346				10
Less: state credit	mills		1.550572				11
Net tax rate	mills		20.326774				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.568879				14
Combined School Tax Rate	mills		9.829748				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.398627				17
Total Tax Rate	mills		21.877346				18
Ratio of Local and School Tax to Total	dec.		0.612443				19
Total tax net of state credit	mills		20.326774				20
Net Local and School Tax Rate	mills		12.448990				21
Utility Plant, Jan. 1	\$	2,006,095	2,006,095				22
Materials & Supplies	\$	81,105	81,105				23
Subtotal	\$	2,087,200	2,087,200				24
Less: Plant Outside Limits	\$	198,942	198,942				25
Taxable Assets	\$	1,888,258	1,888,258				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	1,892,979	1,892,979				28
Net Local & School Rate	mills		12.448990				29
Tax Equiv. Computed for Current Year	\$	23,566	23,566				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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	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)	238,865	13,356	38
Overhead Conductors and Devices (365)	165,753	23,065	39
Underground Conduit (366)	27,637	7,178	40
Underground Conductors and Devices (367)	258,883	14,537	41
Line Transformers (368)	239,754	22,707	42
Services (369)	90,783	14,322	43
Meters (370)	56,578	1,639	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	40,081	414	47
Total Distribution Plant	1,422,520	97,218	
 GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	54,692		49
Office Furniture and Equipment (391)	23,102		50
Computer Equipment (391.1)	71,215	2,224	51
Transportation Equipment (392)	215,989	9,584	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	26,745	56
Communication Equipment (397)	23,512	1,042	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)			252,221 38
Overhead Conductors and Devices (365)	2,013		186,805 39
Underground Conduit (366)			34,815 40
Underground Conductors and Devices (367)	194		273,226 41
Line Transformers (368)			262,461 42
Services (369)			105,105 43
Meters (370)	1,124		57,093 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			40,495 47
Total Distribution Plant	3,331	0	1,516,407
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			54,692 49
Office Furniture and Equipment (391)			23,102 50
Computer Equipment (391.1)			73,439 51
Transportation Equipment (392)	6,400		219,173 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			604 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			106,265 56
Communication Equipment (397)			24,554 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	114,942	1,347	58
Other Tangible Property (399)	0		59
Total General Plant	583,576	40,942	
Total utility plant in service directly assignable	2,006,096	138,160	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	2,006,096	138,160	

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)			116,289 58
Other Tangible Property (399)			0 59
Total General Plant	6,400	0	618,118
Total utility plant in service directly assignable	9,731	0	2,134,525
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	9,731	0	2,134,525

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)	6,153	2.90%	319	27
Station Equipment (362)	178,599	3.10%	8,855	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	167,981	3.90%	9,444	30
Overhead Conductors and Devices (365)	82,689	3.20%	5,654	31
Underground Conduit (366)	19,267	2.50%	781	32
Underground Conductors and Devices (367)	107,026	3.33%	8,865	33
Line Transformers (368)	124,843	3.20%	8,100	34
Services (369)	34,926	4.40%	4,258	35
Meters (370)	31,383	3.60%	2,010	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	30,742	4.10%	1,679	39
Total Distribution Plant	<u>783,609</u>		<u>49,965</u>	
GENERAL PLANT				
Structures and Improvements (390)	27,992	2.50%	1,367	40
Office Furniture and Equipment (391)	19,268	5.40%	1,216	41
Computer Equipment (391.1)	71,215	5.40%	159	42
Transportation Equipment (392)	133,251	15.00%	30,626	43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)	333	5.00%	30	45
Laboratory Equipment (395)				46
Power Operated Equipment (396)	38,017	15.00%	13,270	47
Communication Equipment (397)	15,692	6.70%	1,602	48
Miscellaneous Equipment (398)	82,741	5.00%	5,781	49
Other Tangible Property (399)				50
Total General Plant	<u>388,509</u>		<u>54,051</u>	
Total accum. prov. directly assignable	<u>1,172,118</u>		<u>104,016</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					6,472	27
362					187,454	28
363					0	29
364					177,425	30
365	2,013				86,330	31
366					20,048	32
367	194				115,697	33
368					132,943	34
369					39,184	35
370	1,124				32,269	36
371					0	37
372					0	38
373					32,421	39
	3,331	0	0	0	830,243	
390					29,359	40
391					20,484	41
391.1					71,374	42
392	6,400				157,477	43
393					0	44
394					363	45
395					0	46
396					51,287	47
397					17,294	48
398					88,522	49
399					0	50
	6,400	0	0	0	436,160	
	9,731	0	0	0	1,266,403	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>1,172,118</u></u>		<u><u>104,016</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	9,731	0	0	0	1,266,403

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)	1.23	83.19	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	11	3
Total	11	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	15	7
Nonfarm	567	8
Total	582	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	25	12
Total	25	13
Total customers on rural lines at end of year	607	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	3,049	Wednesday	01/03/2001	12:00	1,548	1
February	02	3,069	Thursday	02/22/2001	11:00	1,458	2
March	03	2,989	Monday	03/05/2001	11:00	1,517	3
April	04	2,786	Tuesday	04/03/2001	09:00	1,336	4
May	05	2,709	Tuesday	05/15/2001	11:00	1,353	5
June	06	3,033	Wednesday	06/27/2001	12:00	1,359	6
July	07	3,085	Monday	07/23/2001	12:00	1,408	7
August	08	3,215	Monday	08/06/2001	13:00	1,523	8
September	09	2,871	Monday	09/17/2001	11:00	1,366	9
October	10	2,816	Thursday	10/25/2001	12:00	1,491	10
November	11	2,892	Thursday	11/29/2001	12:00	1,396	11
December	12	3,039	Wednesday	12/19/2001	12:00	1,562	12
Total	35,553					17,317	

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	17,316	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	17,316	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,427	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	16,427	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	889	27
Total Energy Losses	889	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1340%	29
Total Disposition of Energy	17,316	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
AREA LIGHTING	FG-1		54		1
RURAL	MS-1		3,070		2
URBAN	RG-1		2,341		3
Total Sales for Residential Sales		0	5,465		
Commercial & Industrial					
URBAN	CG-1		2,947		4
LARGE POWER DEMAND	CP-1				5
SMALL POWER	CP-1		2,818		6
LARGE POWER	CP-2		4,619		7
SMALL POWER DEMAND	CP-2				8
RURAL	RG-1		487		9
Total Sales for Commercial & Industrial		0	10,871		
Public Street & Highway Lighting					
PUBLIC STREET & HIGHWAY LIGHTING	MS-1		91		10
Total Sales for Public Street & Highway Lighting		0	91		
Sales for Resale					
NONE					11
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		0	16,427		

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)	
		9,084	116	9,200	1
		225,958	6,725	232,683	2
		161,750	5,026	166,776	3
0	0	396,792	11,867	408,659	
		208,088	6,625	214,713	4
13,875		121,784		121,784	5
		109,998	6,489	116,487	6
		131,559	10,729	142,288	7
6,901		41,421		41,421	8
		35,716	1,082	36,798	9
20,776	0	648,566	24,925	673,491	
		15,856	203	16,059	10
0	0	15,856	203	16,059	
				0	11
0	0	0	0	0	
20,776	0	1,061,214	36,995	1,098,209	

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	35,553				6
Average load factor	66.7150%				7
Total Cost of Purchased Power	684,795				8
Average cost per kWh	0.0395				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	771	777			12
February	726	731			13
March	753	764			14
April	664	671			15
May	691	662			16
June	674	685			17
July	671	737			18
August	800	724			19
September	636	729			20
October	775	717			21
November	700	695			22
December	708	854			23
Total kWh (000)	8,569	8,746			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	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(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	3,215					7
Dt and Hr of Such Maximum Demand	08/06/2001					8
	13:00					9
Kwh Output	17,316,000					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	1,158	632	15,785	1
Acquired during year	33	14	705	2
Total	1,191	646	16,490	3
Retired during year	23			4
Sales, transfers or adjustments increase (decrease)		5	(1,543)	5
Number end of year	1,168	651	14,947	6
Number end of year accounted for as follows:				7
In customers' use	1,066	561	12,414	8
In utility's use		1	25	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	102	89	2,508	12
Total end of year	1,168	651	14,947	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				
Mercury Vapor	175	5	4,007	1
Sodium Vapor	100	84	47,163	2
Sodium Vapor	250	41	30,805	3
Total		130	81,975	
Ornamental				
Incandescent	120	33	1,500	4
Total		33	1,500	
Other				
NONE				5
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)	1,136,305	1
Total Sales of Gas	1,136,305	
Other Operating Revenues		
Forfeited Discounts (487)	7,309	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)	561	7
Total Other Operating Revenues	7,870	
Total Operating Revenues	1,144,175	
Operation and Maintenance Expenses		
Manufactured Gas Production (700-706)	0	8
Other Gas Supply Expenses (730-736)	671,501	9
Distribution Expenses (760-769)	48,810	10
Customer Accounts Expenses (901-904)	36,617	11
Customer Service & Information Expenses (907)	0	12
Sales Promotion Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,241	14
Total Operation and Maintenance Expenses	851,169	
Other Operating Expenses		
Depreciation Expenses (403)	89,885	15
Amortization Expense (404-407)	4,475	16
Taxes (408)	59,299	17
Total Other Operating Expenses	153,659	
Total Operating Expenses	1,004,828	
NET OPERATING INCOME	139,347	

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	7,309	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	7,309	
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	561	7
Total Other Gas Revenue (495)	561	

GAS OPERATION AND MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
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)	671,501	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	671,501	
 DISTRIBUTION EXPENSES		
Supervision (760)	7,071	12
Mains and Service Labor (761)	31,424	13
Mains and Services Supplies and Expenses (762)		14
Meter and House Regulator Expenses (763)		15
Customer Installations Expenses (764)		16
Miscellaneous Distribution Expenses (765)		17
Rents (766)		18
Maintenance of Lines (767)	2,200	19
Maintenance of Meters and House Regulators (768)	2,618	20
Maintenance of Other Plant (769)	5,497	21
Total Distribution Expenses	48,810	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,652	22
Accounting and Collecting Labor (902)	28,289	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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	1,676	25
Total Customer Accounts Expenses	36,617	
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)	13,189	28
Office Supplies and Other Expenses (921)	14,315	29
Administrative Expenses Transferred -- Credit (922)		30
Outside Services Employed (923)	8,823	31
Property Insurance (924)	5,249	32
Injuries and Damages (925)	2,361	33
Employee Pensions and Benefits (926)	32,133	34
Franchise Requirements (927)		35
Regulatory Commission Expenses (928)	318	36
Duplicate Charges -- Credit (929)		37
Institutional or Goodwill Advertising Expenses (930.1)		38
Miscellaneous General Expenses (930.2)	11,469	39
Rents (931)		40
Transportation Expenses (933)	5,931	41
Maintenance of General Plant (935)	453	42
Total Administrative and General Expenses	94,241	
Total Operation and Maintenance Expenses	851,169	

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		7,624	2
Wisconsin Gross Receipts Tax		2,305	3
PSC Remainder Assessment		1,237	4
Other (specify): NONE			5
Total tax expense		59,299	

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		0.211442				3
County tax rate	mills		8.267277				4
Local tax rate	mills		3.568879				5
School tax rate	mills		8.116476				6
Voc. school tax rate	mills		1.713272				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.877346				10
Less: state credit	mills		1.550572				11
Net tax rate	mills		20.326774				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.568879				14
Combined School Tax Rate	mills		9.829748				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.398627				17
Total Tax Rate	mills		21.877346				18
Ratio of Local and School Tax to Total	dec.		0.612443				19
Total tax net of state credit	mills		20.326774				20
Net Local and School Tax Rate	mills		12.448990				21
Utility Plant, Jan. 1	\$	2,600,576	2,600,576				22
Materials & Supplies	\$	34,221	34,221				23
Subtotal	\$	2,634,797	2,634,797				24
Less: Plant Outside Limits	\$	109,278	109,278				25
Taxable Assets	\$	2,525,519	2,525,519				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	2,531,833	2,531,833				28
Net Local & School Rate	mills		12.448990				29
Tax Equiv. Computed for Current Year	\$	31,519	31,519				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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
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	3,159	14
Communication Equipment (370)	0		15
Total Transmission Plant	2,988	3,159	
DISTRIBUTION PLANT			
Land and Land Rights (374)	4,126		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,508,408	2,231	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)	665,927	7,933	22
Meters (381)	182,296	134	23
House Regulators (383)	15,275		24
Ind. Meas. and Reg. Station Equipment (385)	8,014	266	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)			6,147 14
Communication Equipment (370)			0 15
Total Transmission Plant	0	0	6,147
DISTRIBUTION PLANT			
Land and Land Rights (374)			4,126 16
Structures and Improvements (375)			13,693 17
Mains (376)			1,510,639 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)	1,658		672,202 22
Meters (381)	122		182,308 23
House Regulators (383)			15,275 24
Ind. Meas. and Reg. Station Equipment (385)			8,280 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
DISTRIBUTION PLANT			
Property on Customer Premises (386)	341		26
Total Distribution Plant	2,470,974	10,564	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	27,471		28
Office Furniture and Equipment (391)	21,109	1,946	29
Transportation Equipment (392)	15,454	9,584	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	3,350	34
Communication Equipment (397)	3,162	912	35
Miscellaneous Equipment (398)	11,231		36
Other Tangible Property (399)	0		37
Total General Plant	123,937	15,792	
Total utility plant in service directly assignable	2,597,899	29,515	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	2,597,899	29,515	

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	1,780	0	2,479,758
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			27,471 28
Office Furniture and Equipment (391)			23,055 29
Transportation Equipment (392)	6,400		18,638 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)			32,463 34
Communication Equipment (397)			4,074 35
Miscellaneous Equipment (398)			11,231 36
Other Tangible Property (399)			0 37
Total General Plant	6,400	0	133,329
Total utility plant in service directly assignable	8,180	0	2,619,234
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	8,180	0	2,619,234

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
PRODUCTION PLANT				
Structures and Improvements (305)				1
Liquefied Petroleum Gas Equipment (311)				2
Total Production Plant	<u>0</u>		<u>0</u>	
STORAGE PLANT				
Structures and Improvements (361)				3
Gas Holders (362)				4
Total Storage Plant	<u>0</u>		<u>0</u>	
TRANSMISSION PLANT				
Structures and Improvements (366)				5
Mains (367)				6
Compressor Station Equipment (368)				7
Measuring and Regulating Station Equipment (369)	539	3.70%	169	8
Communication Equipment (370)				9
Total Transmission Plant	<u>539</u>		<u>169</u>	
DISTRIBUTION PLANT				
Structures and Improvements (375)	3,265	3.00%	391	10
Mains (376)	193,670	3.00%	43,129	11
Compressor Station Equipment (377)				12
Meas. and Reg. Station Equipment - General (378)				13
Meas. and Reg. Station Equipment - Cty. Gate (379)	23,055	3.70%	2,700	14
Services (380)	183,190	3.70%	24,749	15
Meters (381)	46,720	3.70%	5,733	16
House Regulators (383)	4,558	3.57%	546	17
Ind. Meas. and Reg. Station Equipment (385)	1,604	10.00%	815	18
Property on Customer Premises (386)	117	4.00%	14	19
Total Distribution Plant	<u>456,179</u>		<u>78,077</u>	
GENERAL PLANT				
Structures and Improvements (390)	5,167	2.50%	687	20
Office Furniture and Equipment (391)	9,000	2.00%	4,416	21
Transportation Equipment (392)	5,728	10.00%	1,385	22
Stores Equipment (393)				23
Tools, Shop and Garage Equipment (394)	10,773	14.29%	2,087	24

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
305					0	1
311					0	2
	0	0	0	0	0	
361					0	3
362					0	4
	0	0	0	0	0	
366					0	5
367					0	6
368					0	7
369					708	8
370					0	9
	0	0	0	0	708	
375					3,656	10
376					236,799	11
377					0	12
378					0	13
379					25,755	14
380	1,658				206,281	15
381	122				52,331	16
383					5,104	17
385					2,419	18
386					131	19
	1,780	0	0	0	532,476	
390					5,854	20
391					13,416	21
392	6,400				713	22
393					0	23
394					12,860	24

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Laboratory Equipment (395)	566	3.70%	66	25
Power-Operated Equipment (396)	3,040	5.56%	1,857	26
Communication Equipment (397)	1,837	14.29%	517	27
Miscellaneous Equipment (398)	2,358	5.56%	624	28
Other Tangible Property (399)				29
Total General Plant	38,469		11,639	
Total accum. prov. directly assignable	495,187		89,885	
Common Utility Plant Allocated to Gas Department				30
Total accum. prov. for depreciation	495,187		89,885	

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
395					632	25
396					4,897	26
397					2,354	27
398					2,982	28
399					0	29
	6,400	0	0	0	43,708	
	8,180	0	0	0	576,892	
					0	30
	8,180	0	0	0	576,892	

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	975	655,672	746,925	1
Commercial and Industrial Sales (481)					
	CG-1	74	108,845	121,156	2
	CG-2	20	121,155	122,337	3
	LG-1	3	149,961	140,491	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	MG-1	7	4,611	5,396	6
Total Sales of Gas		1,079	1,040,244	1,136,305	

GAS OPERATING SECTION FOOTNOTES

NONE