



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, 2003

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FLORENCE UTILITY COMMISSION

Utility Address: 501 SPRING AVENUE
FLORENCE, WI 54121

When was utility organized? 12/31/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address: RFRIBERG@WPPISYS.ORG

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

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI LLP

43 A W DAVENPORT
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 FRIEBERG

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: RFRIBERG@WPPISYS.ORG

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:

MR DENNIS CHRISTIAN

MR RALPH VALINE

MR JOSEPH WITYNSKI

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)	2,746,438	2,422,043	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,115,432	1,774,949	2
Depreciation Expense (403)	223,152	242,717	3
Amortization Expense (404-407)	2,626	4,475	4
Taxes (408)	144,149	132,548	5
Total Operating Expenses	2,485,359	2,154,689	
Net Operating Income	261,079	267,354	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	261,079	267,354	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,995	535	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	58,465	59,624	10
Miscellaneous Nonoperating Income (421)	30,091	9,085	11
Total Other Income	94,551	69,244	
Total Income	355,630	336,598	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	25,843	247	13
Total Miscellaneous Income Deductions	25,843	247	
Income Before Interest Charges	329,787	336,351	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,426	8,635	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	137,910	152,336	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	143,336	160,971	
Net Income	186,451	175,380	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,095,453	1,816,999	20
Balance Transferred from Income (433)	186,451	175,380	21
Miscellaneous Credits to Surplus (434)	968,176	103,074	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,250,080	2,095,453	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,746,438		2,746,438	1
Total (Acct. 400):	2,746,438	0	2,746,438	
Operation and Maintenance Expense (401-402):				
Derived	2,115,432		2,115,432	2
Total (Acct. 401-402):	2,115,432	0	2,115,432	
Depreciation Expense (403):				
Derived	223,152		223,152	3
Total (Acct. 403):	223,152	0	223,152	
Amortization Expense (404-407):				
Derived	2,626		2,626	4
Total (Acct. 404-407):	2,626	0	2,626	
Taxes (408):				
Derived	144,149		144,149	5
Total (Acct. 408):	144,149	0	144,149	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	261,079	0	261,079	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	5,995		5,995	8
Total (Acct. 415-416):	5,995	0	5,995	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
SAVINGS INTEREST	58,465	0	58,465 11
Total (Acct. 419):	58,465	0	58,465
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	7,669	7,669 12
Contributed Plant - Electric	[REDACTED]	19,054	19,054 13
Contributed Plant - Gas	[REDACTED]	3,368	3,368 14
NONE	0	0	0 15
Total (Acct. 421):	0	30,091	30,091
TOTAL OTHER INCOME:	64,460	30,091	94,551

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	13,229	13,229 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	11,287	11,287 18
Depreciation Expense on Contributed Plant - Gas	[REDACTED]	1,327	1,327 19
NONE	0	0	0 20
Total (Acct. 426):	0	25,843	25,843
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	25,843	25,843

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 21
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	5,426	[REDACTED]	5,426 22
Total (Acct. 428):	5,426	0	5,426
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	137,910		137,910 24
Total (Acct. 430):	137,910	0	137,910
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	143,336	0	143,336
NET INCOME:	182,203	4,248	186,451
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,095,453	0	2,095,453 27
Total (Acct. 216):	2,095,453	0	2,095,453
Balance Transferred from Income (433):			
Derived	182,203	4,248	186,451 28
Total (Acct. 433):	182,203	4,248	186,451
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX EQUIVALENT WAIVED	109,590	0	109,590 29
TRANSFER OF CONTRIBUTED PLANT	0	858,586	858,586 30
Total (Acct. 434):	109,590	858,586	968,176
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,387,246	862,834	3,250,080

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	992	10,676		6,867	18,535	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	830	4,229		6,499	11,558	2
Payroll		959		23	982	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	830	5,188	0	6,522	12,540	
Net income (or loss)	162	5,488	0	345	5,995	

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	166,512	1,236,014	0	1,343,912	2,746,438	1
Less: interdepartmental sales	0		0	5,463	5,463	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	102	298		478	878	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	166,410	1,235,716	0	1,337,971	2,740,097	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	52,113	433	52,546	1
Electric operating expenses	127,586	3,470	131,056	2
Gas operating expenses	115,946	56	116,002	3
Heating operating expenses			0	4
Sewer operating expenses	34,642		34,642	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,749		5,749	8
Electric utility plant accounts	26,624		26,624	9
Gas utility plant accounts	14,457		14,457	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	4,118		4,118	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	3,959	(3,959)	0	18
All other accounts			0	19
Total Payroll	385,194	0	385,194	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	7,252,551	6,898,875	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,017,000	2,453,066	2
Net Utility Plant	4,235,551	4,445,809	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,235,551	4,445,809	
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)	1,473,197	1,747,143	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	309,326	346,919	15
Other Accounts Receivable (143)	28,188	43,164	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,709	15,150	18
Materials and Supplies (151-163)	154,209	144,799	19
Prepayments (165)	11,227	9,126	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,997,856	2,306,301	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,940	30,366	24
Other Deferred Debits (182-186)	681	3,307	25
Total Deferred Debits	25,621	33,673	
Total Assets and Other Debits	6,259,028	6,785,783	

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)	3,250,080	2,095,453	28
Total Proprietary Capital	3,337,941	2,183,314	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,661,044	3,068,431	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,661,044	3,068,431	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	196,532	174,802	33
Payables to Municipality (233)	0	40,452	34
Customer Deposits (235)	2,576	1,864	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	31,364	37,899	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	22,431	26,752	41
Total Current and Accrued Liabilities	252,903	281,769	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	7,140	69,644	44
Total Deferred Credits	7,140	69,644	
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)	0	1,182,625	49
Total Liabilities and Other Credits	6,259,028	6,785,783	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,824,522	0	2,699,973	2,374,380	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,061,101	0	2,731,677	2,157,277	2
Utility Plant in Service - Contributed Plant (101.2)	841,227	0	40,085	331,404	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	79,216		1,368	9,196	9
Total Utility Plant	1,981,544	0	2,773,130	2,497,877	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	456,397	0	763,431	1,447,289	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	168,147	0	9,839	171,897	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	624,544	0	773,270	1,619,186	
Net Utility Plant	1,357,000	0	1,999,860	878,691	

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

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

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	430,946	664,494	1,357,626		2,453,066	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,150	98,935	99,067		223,152	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	807				807	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0	0		0	10
Other credits (specify):						11
					0	12
Total credits	25,957	98,935	99,067	0	223,959	13
Debits during year						14
Book cost of plant retired	509	0	9,405		9,914	15
Cost of removal	0	0	0		0	16
Other debits (specify):						17
					0	18
Total debits	509	0	9,405	0	9,914	19
Balance end of year (111.1)	456,394	763,429	1,447,288	0	2,667,111	20

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

Depreciation Accruals (Credits) during the year (111.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.2)	0	0	0		0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	13,229	1,327	11,287		25,843	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0	0	0		0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	154,918	8,511	160,610		324,039	10
Total credits	168,147	9,838	171,897	0	349,882	11
Debits during year						12
Book cost of plant retired	0	0	0		0	13
Cost of removal	0	0	0		0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	168,147	9,838	171,897	0	349,882	18

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	877	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	877	
Deductions:		
Accounts written off during the year: Utility Customers	877	5
Accounts written off during the year: Others		6
Total accounts written off	877	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			89,120		89,120	80,144	3
Total Electric Utility					89,120	80,144	

Account	Total End of Year	Amount Prior Year	
Electric utility total	89,120	80,144	1
Water utility (154)	27,987	26,592	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	37,102	38,063	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	154,209	144,799	

**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	1,904	428	17,797	1
12/15/96 BOND DISCOUNT	2,381	428	7,143	2
2/01/93 BOND DISCOUNT	268	428	0	3
6/01/88 BOND DISCOUNT	873	428	0	4
Total			24,940	
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):		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:				0

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	08/01/2001	02/01/2011	4.13%	1,250,000	1
G.O. BOND	08/02/2001	08/01/2010	4.13%	141,044	2
G.O. BOND	12/15/1996	12/01/2006	4.30%	1,270,000	3
Total for Account 223				<u>2,661,044</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	32,436	2
Charged electric department expense	49,424	3
Charged sewer department expense		4
Other (explain):		
CHARGED TO GAS DEPARTMENT EXPENSE	62,289	5
Total Accruals and other credits	144,149	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	26,470	7
PSC Remainder Assessment	2,707	8
Other (explain):		
PROPERTY TAX EQUIVALENT	109,590	9
WI GROSS RECEIPTS TAX	5,227	10
UNEMPLOYMENT TAX	155	11
Total payments and other debits	144,149	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BOND	936	2,806	3,742	0	2
G.O. BOND 4	2,616	665	3,281	0	3
G.O. BOND 5	5,814	69,920	70,540	5,194	4
G.O. BOND 7	2,846	6,655	6,889	2,612	5
G.O. BOND 6	25,687	57,864	59,993	23,558	6
Subtotal	37,899	137,910	144,445	31,364	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	37,899	137,910	144,445	31,364	

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	14,427	9
Electric	130,559	10
Sewer (Regulated)		11
Other (specify):		
GAS	164,340	12
Total (Acct. 142):	309,326	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	19,771	14
Other (specify):		
LOANS TO CUSTOMERS	8,417	15
Total (Acct. 143):	28,188	

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):		
DELINQUENT ACCOUNTS	21,709	16
Total (Acct. 145):	21,709	
Prepayments (165):		
PREPAID INSURANCE	11,227	17
Total (Acct. 165):	11,227	
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 AUTHORIZED IN 1992	681	22
Total (Acct. 186):	681	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS	7,140	24
Total (Acct. 253):	7,140	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,006,525	2,075,745	0	2,697,209	5,779,479	1
Materials and Supplies	27,289	84,632	0	37,582	149,503	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	443,670	1,402,457	0	713,961	2,560,088	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	590,144	757,920	0	2,020,830	3,368,894	
Net Operating Income	(153)	33,201	0	228,031	261,079	7
Net Operating Income as a percent of						
Average Net Rate Base	-0.03%	4.38%	N/A	11.28%	7.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

General footnotes

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, 2003 and 2002, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information 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 LLP

March 23, 2004
Rhineland, Wisconsin

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	833,558	0	312,350	0	36,717	1,182,625	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	833,558		312,350		36,717	1,182,625	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	161,070	165,048	1
Total Sales of Water	161,070	165,048	
Other Operating Revenues			
Forfeited Discounts (470)	426	560	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,016	2,897	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	5,442	3,457	
Total Operating Revenues	166,512	168,505	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	13,596	17,840	9
Water Treatment Expenses (640-652)	8,427	8,819	10
Transmission and Distribution Expenses (660-678)	29,158	16,936	11
Customer Accounts Expenses (901-905)	13,372	12,539	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	44,526	38,630	14
Total Operation and Maintenance Expenses	109,079	94,764	
Other Operating Expenses			
Depreciation Expense (403)	25,150	36,900	15
Amortization Expense (404-407)		0	16
Taxes (408)	32,436	30,673	17
Total Other Operating Expenses	57,586	67,573	
Total Operating Expenses	166,665	162,337	
NET OPERATING INCOME	(153)	6,168	

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	280	12,264	42,688	4
Commercial	70	27,159	40,237	5
Industrial				6
Total Metered Sales to General Customers (461)	350	39,423	82,925	
Private Fire Protection Service (462)	6		4,796	7
Public Fire Protection Service (463)	2		63,042	8
Other Sales to Public Authorities (464)	16	3,131	10,307	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	374	42,554	161,070	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,042	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)	63,042	
Forfeited Discounts (470):		
Customer late payment charges	426	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	426	
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	1,819	10
Other (specify): MISC	54	11
EQUIPMENT CHARGES	3,143	12
Total Other Water Revenues (474)	5,016	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	6,161	11,020	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	7,435	6,820	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	0	0	25
Total Pumping Expenses	13,596	17,840	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	4,572	5,486	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	3,855	3,333	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	8,427	8,819	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	728	0	43
Maintenance of Transmission and Distribution Mains (673)	18,290	9,973	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	4,372	3,884	46
Maintenance of Meters (676)	866	1,356	47
Maintenance of Hydrants (677)	4,902	370	48
Maintenance of Miscellaneous Plant (678)		1,353	49
Total Transmission and Distribution Expenses	29,158	16,936	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	1,387	1,132	51
Customer Records and Collection Expenses (903)	11,883	11,102	52
Uncollectible Accounts (904)	102	305	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	13,372	12,539	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	4,784	4,942	56
Office Supplies and Expenses (921)	5,337	4,827	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	2,187	3,113	59
Property Insurance (924)		182	60
Injuries and Damages (925)	3,136	2,087	61
Employee Pensions and Benefits (926)	19,277	15,008	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	266	596	65
Rents (931)		0	66
Maintenance of General Plant (932)	9,539	7,875	67
Total Administrative and General Expenses	44,526	38,630	
Total Operation and Maintenance Expenses	109,079	94,764	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		27,702	26,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			95	2
Net property tax equivalent		27,702	26,657	
Social Security		4,131	3,527	3
PSC Remainder Assessment		541	489	4
Other (specify): UNEMPLOYMENT TAX		62	0	5
Total tax expense		32,436	30,673	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241246				3
County tax rate	mills		8.745994				4
Local tax rate	mills		3.512611				5
School tax rate	mills		10.331603				6
Voc. school tax rate	mills		1.885312				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.716766				10
Less: state credit	mills		1.259644				11
Net tax rate	mills		23.457122				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.512611				14
Combined School Tax Rate	mills		12.216915				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.729526				17
Total Tax Rate	mills		24.716766				18
Ratio of Local and School Tax to Total	dec.		0.636391				19
Total tax net of state credit	mills		23.457122				20
Net Local and School Tax Rate	mills		14.927900				21
Utility Plant, Jan. 1	\$	1,824,522	1,824,522				22
Materials & Supplies	\$	26,592	26,592				23
Subtotal	\$	1,851,114	1,851,114				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,851,114	1,851,114				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	1,855,742	1,855,742				28
Net Local & School Rate	mills		14.927900				29
Tax Equiv. Computed for Current Year	\$	27,702	27,702				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)	\$	27,702					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	21,714	90,588	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	303,923	90,588	
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)	15,797		23
Total Water Treatment Plant	15,797	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	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)			112,302	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	394,511	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(51,335)	26,626	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(36,834)	19,104	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,024	20
Total Pumping Plant	0	(88,169)	48,754	
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	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	433,900		26
Transmission and Distribution Mains (343)	620,538	3,841	27
Fire Mains (344)	0		28
Services (345)	60,863	4,347	29
Meters (346)	40,040	844	30
Hydrants (348)	70,332	1,816	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,225,673	10,848	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,763	341	34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	18,171	4,931	36
Transportation Equipment (392)	7,514		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,204	309	40
Power Operated Equipment (396)	38,923	4,663	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,616		44
Other Tangible Property (399)	0		45
Total General Plant	103,191	10,244	
Total utility plant in service directly assignable	1,785,507	111,680	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,785,507	111,680	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(285,712)	148,188 26
Transmission and Distribution Mains (343)		(413,367)	211,012 27
Fire Mains (344)			0 28
Services (345)	311	(2,018)	62,881 29
Meters (346)	198		40,686 30
Hydrants (348)		(46,311)	25,837 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	509	(747,408)	488,604
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			22,104 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			23,102 36
Transportation Equipment (392)			7,514 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			1,513 40
Power Operated Equipment (396)			43,586 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			15,616 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	113,435
Total utility plant in service directly assignable	509	(835,577)	1,061,101
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	509	(835,577)	1,061,101

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 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)			0 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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		51,335	51,335 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		36,833	36,833 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	88,168	88,168
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		5,651	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	5,651	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	5,651	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	5,651	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		285,712	285,712 26
Transmission and Distribution Mains (343)		413,367	419,018 27
Fire Mains (344)			0 28
Services (345)		2,018	2,018 29
Meters (346)			0 30
Hydrants (348)		46,311	46,311 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	747,408	753,059
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	835,576	841,227
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	835,576	841,227

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	62,612	3.00%	5,137	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	26,694	1.18%	1,326	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	89,306		6,463	
PUMPING PLANT				
Structures and Improvements (321)	21,528	2.22%	592	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	30,425	4.00%	764	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	1,332	3.33%	101	15
Total Pumping Plant	53,285		1,457	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	8,951	2.50%	395	17
Total Water Treatment Plant	8,951		395	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	98,699	2.00%	2,964	19
Transmission and Distribution Mains (343)	72,234	1.18%	2,460	20
Fire Mains (344)	0			21
Services (345)	16,106	2.10%	1,265	22
Meters (346)	29,834	4.00%	1,611	23
Hydrants (348)	11,210	1.33%	332	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					67,749 4
315					0 5
316					28,020 6
317					0 7
	0	0	0	0	95,769
321					22,120 8
322					0 9
323					0 10
324					0 11
325					31,189 12
326					0 13
327					0 14
328					1,433 15
	0	0	0	0	54,742
331					0 16
332					9,346 17
	0	0	0	0	9,346
341					0 18
342					101,663 19
343					74,694 20
344					0 21
345	311				17,060 22
346	198				31,247 23
348					11,542 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	228,083		8,632	
GENERAL PLANT				
Structures and Improvements (390)	8,479	2.50%	550	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	15,802	14.29%	935	28
Transportation Equipment (392)	5,896	15.00%	1,074	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	122	5.00%	67	32
Power Operated Equipment (396)	11,693	15.00%	6,060	33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	9,329	5.00%	327	36
Other Tangible Property (399)	0			37
Total General Plant	51,321		9,013	
Total accum. prov. directly assignable	430,946		25,960	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	430,946		25,960	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>509</u>	0	0	0	<u>236,206</u>
390					9,029 26
391					0 27
391.1					16,737 28
392					6,970 29
393					0 30
394					0 31
395					189 32
396					17,753 33
397					0 34
397.1					0 35
398					9,656 36
399					0 37
	<u>0</u>	0	0	0	<u>60,334</u>
	<u>509</u>	0	0	0	<u>456,397</u>
					0 38
	<u>509</u>	0	0	0	<u>456,397</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)		2.22%	1,141	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.00%	819	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>1,960</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		2.00%	5,714	19
Transmission and Distribution Mains (343)		1.18%	4,896	20
Fire Mains (344)				21
Services (345)		2.10%	42	22
Meters (346)				23
Hydrants (348)		1.33%	617	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321				14,174	15,315 8
322					0 9
323					0 10
324					0 11
325				20,034	20,853 12
326					0 13
327					0 14
328					0 15
	0	0	0	34,208	36,168
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342				65,293	71,007 19
343				47,909	52,805 20
344					0 21
345				126	168 22
346					0 23
348				7,382	7,999 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>11,269</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>13,229</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>13,229</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	120,710	131,979
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	154,918	168,147
					0 38
	0	0	0	154,918	168,147

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			3,080	3,080	1
February			4,669	4,669	2
March			4,763	4,763	3
April			4,013	4,013	4
May			5,171	5,171	5
June			7,377	7,377	6
July			8,871	8,871	7
August			8,244	8,244	8
September			8,822	8,822	9
October			3,515	3,515	10
November			3,435	3,435	11
December			3,337	3,337	12
Total annual pumpage	0	0	65,297	65,297	
Less: Water sold				42,554	13
Volume pumped but not sold				22,743	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				6,700	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,700	19
Volume pumped but unaccounted for				16,043	20
Percent of water lost				25%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
WATER LOSSES ARE DUE TO LEAKS. MAJOR LEAKS WERE REPAIRED DURING 2003 AND SHOULD REDUCE LOSSES IN THE FUTURE					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				515	23
Date of maximum: 9/4/2003					24
Cause of maximum:					25
NORMAL USE PLUS SYSTEM FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/12/2003					27
Total KWH used for pumping for the year				88,514	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)	
Identification	1	2	3	1
Location	NORWAY STREET	BREWERY LN	TOPPE'S ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1952	1969	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL PARK	NORWAY STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1993	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	198	120	6
Total capacity in gallons (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	9,285	0	0	0	9,285	4
M	D	6.000	5,435	0	0	0	5,435	5
P	D	6.000	2,018	0	0	0	2,018	6
M	D	8.000	18,624	0	0	0	18,624	7
P	D	8.000	11,236	800	0	0	12,036	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			57,200	800	0	0	58,000	
Total Utility			57,200	800	0	0	58,000	

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	315	3	2	0	316	42	2
P	1.000	26	3	0	0	29	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
P	2.000	3	0	0	0	3		8
M	2.000	5	0	0	0	5		9
M	3.000	2	0	0	0	2		10
P	4.000	1	0	0	0	1		11
M	4.000	2	0	0	0	2		12
M	6.000	2	0	0	0	2		13
M	8.000	1	0	0	0	1		14
Total Utility		413	6	2	0	417	47	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2	0	0	0	2	0	1
0.625	367	0	2	0	365	13	2
1.000	22	2	0	0	24	2	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
4.000	1	0	0	0	1	0	8
Total:	413	2	2	0	413	15	

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	277	54	0	5	0	29	365	2
1.000	3	17	0	2	0	2	24	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	2	0	2	0	0	4	7
4.000	0	1	0	0	0	0	1	8
Total:	282	81	0	15	0	35	413	

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	103	2			105	2
Total Fire Hydrants	103	2	0	0	105	
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:	58
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclass plant to contributed.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Reclassification of plant financed with contributed dollars.

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

General footnotes

Account 325 - Accumulated depreciation is greater than the equivalent plant in service (financed by Utility or Municipality) EOY balance because of the reclassification of plant assets to Plant Financed by Contributions schedules.

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

General footnotes

Adjustments are to establish accumulated depreciation on plant financed with contributed dollars in prior years.

Water Mains (Page W-21)

General footnotes

Water mains added during the year were financed with utility funds

Water Services (Page W-22)

General footnotes

Services replaced were paid with utility funds as ongoing maintenance. New services were paid by the customer as per extension rates.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,206,469	1,167,094	1
Total Sales of Electricity	1,206,469	1,167,094	
Other Operating Revenues			
Forfeited Discounts (450)	4,753	5,764	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,369	2,738	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	23,423	52,263	7
Total Other Operating Revenues	29,545	60,765	
Total Operating Revenues	1,236,014	1,227,859	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	766,416	724,833	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	88,073	76,244	10
Customer Accounts Expenses (901-905)	45,546	43,742	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	154,287	132,008	13
Total Operation and Maintenance Expenses	1,054,322	976,827	
Other Expenses			
Depreciation Expense (403)	99,067	112,556	14
Amortization Expense (404-407)		0	15
Taxes (408)	49,424	41,602	16
Total Other Expenses	148,491	154,158	
Total Operating Expenses	1,202,813	1,130,985	
NET OPERATING INCOME	33,201	96,874	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,753	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,753	
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):		
RENTS	1,369	5
Total Rent from Electric Property (454)	1,369	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
EQUIPMENT CHARGES	22,207	7
MISC	1,216	8
Total Other Electric Revenues (456)	23,423	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	766,416	724,833	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	766,416	724,833	
Total Power Production Expenses	766,416	724,833	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	9,989	8,976	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	28,497	24,367	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)		0	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	4,800	0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	332	0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	33,746	35,844	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)	607	262	65
Maintenance of Street Lighting and Signal Systems (596)	2,762	2,535	66
Maintenance of Meters (597)	7,340	4,260	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	88,073	76,244	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	7,590	5,479	70
Customer Records and Collection Expenses (903)	37,659	36,680	71
Uncollectible Accounts (904)	297	1,583	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	45,546	43,742	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,934	18,590	78
Office Supplies and Expenses (921)	16,170	15,442	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	5,458	2,150	81
Property Insurance (924)	7,302	521	82
Injuries and Damages (925)	2,055	6,260	83
Employee Pensions and Benefits (926)	55,827	44,885	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	2,198	3,679	87
Rents (931)		0	88
Maintenance of General Plant (932)	47,343	40,481	89
Total Administrative and General Expenses	154,287	132,008	
Total Operation and Maintenance Expenses	1,054,322	976,827	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		33,755	28,189	1
Social Security		11,795	10,078	2
Wisconsin Gross Receipts Tax		2,613	2,356	3
PSC Remainder Assessment		1,083	979	4
Other (specify): UNEMPLOYMENT TAX		178	0	5
Total tax expense		49,424	41,602	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.241246				2
County tax rate	mills		8.745994				3
Local tax rate	mills		3.512611				4
School tax rate	mills		10.331603				5
Voc. school tax rate	mills		1.885312				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.716766				9
Less: state credit	mills		1.259644				10
Net tax rate	mills		23.457122				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		3.512611				12
Combined School Tax Rate	mills		12.216915				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		15.729526				15
Total Tax Rate	mills		24.716766				16
Ratio of Local and School Tax to Total	dec.		0.636391				17
Total tax net of state credit	mills		23.457122				18
Net Local and School Tax Rate	mills		14.927900				19
Utility Plant, Jan. 1	\$	2,374,380	2,374,380				20
Materials & Supplies	\$	80,144	80,144				21
Subtotal	\$	2,454,524	2,454,524				22
Less: Plant Outside Limits	\$	198,942	198,942				23
Taxable Assets	\$	2,255,582	2,255,582				24
Assessment Ratio	dec.		1.002500				25
Assessed Value	\$	2,261,221	2,261,221				26
Net Local & School Rate	mills		14.927900				27
Tax Equiv. Computed for Current Year	\$	33,755	33,755				28
Tax Equivalent per 1994 PSC Report	\$	23,882					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	33,755					31

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,807	75	34
Structures and Improvements (361)	11,860		35
Station Equipment (362)	283,344		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	265,872	628	38
Overhead Conductors and Devices (365)	189,673		39
Underground Conduit (366)	34,815		40
Underground Conductors and Devices (367)	330,682	61,670	41
Line Transformers (368)	282,336	35,309	42
Services (369)	128,407	15,946	43
Meters (370)	58,347	2,636	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	42,187	1,021	47
Total Distribution Plant	1,637,330	117,285	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	56,809	5,035	49
Office Furniture and Equipment (391)	26,283		50
Computer Equipment (391.1)	73,957	14,610	51
Transportation Equipment (392)	219,173		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	604		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,882 34
Structures and Improvements (361)			11,860 35
Station Equipment (362)			283,344 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		(106,686)	159,814 38
Overhead Conductors and Devices (365)		(79,942)	109,731 39
Underground Conduit (366)			34,815 40
Underground Conductors and Devices (367)		(131,372)	260,980 41
Line Transformers (368)	8,346		309,299 42
Services (369)			144,353 43
Meters (370)	1,059		59,924 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			43,208 47
Total Distribution Plant	9,405	(318,000)	1,427,210
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			61,844 49
Office Furniture and Equipment (391)			26,283 50
Computer Equipment (391.1)			88,567 51
Transportation Equipment (392)			219,173 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			604 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	116,234	15,724	56
Communication Equipment (397)	56,845	25,465	57
Miscellaneous Equipment (398)	119,328		58
Other Tangible Property (399)	0		59
Total General Plant	669,233	60,834	
Total utility plant in service directly assignable	2,306,563	178,119	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,306,563	178,119	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			131,958 56
Communication Equipment (397)			82,310 57
Miscellaneous Equipment (398)			119,328 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	730,067
Total utility plant in service directly assignable	9,405	(318,000)	2,157,277
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	9,405	(318,000)	2,157,277

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)			38
Overhead Conductors and Devices (365)			39
Underground Conduit (366)			40
Underground Conductors and Devices (367)			41
Line Transformers (368)			42
Services (369)		19,054	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)			47
Total Distribution Plant	0	19,054	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		105,625	105,625 38
Overhead Conductors and Devices (365)		75,353	75,353 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		131,372	131,372 41
Line Transformers (368)			0 42
Services (369)			19,054 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	312,350	331,404
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>19,054</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u>0</u>	<u>19,054</u>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	312,350	331,404
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	312,350	331,404

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	6,801	2.90%	339	27
Station Equipment (362)	196,309	3.10%	8,855	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	187,388	3.90%	6,135	30
Overhead Conductors and Devices (365)	92,402	3.20%	3,540	31
Underground Conduit (366)	20,918	2.50%	870	32
Underground Conductors and Devices (367)	125,762	3.33%	7,671	33
Line Transformers (368)	134,916	3.20%	9,408	34
Services (369)	44,260	4.40%	5,930	35
Meters (370)	32,275	3.60%	2,093	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	34,144	4.10%	1,779	39
Total Distribution Plant	875,175		46,620	
GENERAL PLANT				
Structures and Improvements (390)	30,753	2.50%	1,504	40
Office Furniture and Equipment (391)	22,110	5.40%	853	41
Computer Equipment (391.1)	71,692	5.40%	2,037	42
Transportation Equipment (392)	188,787	15.00%	19,047	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	393	5.00%	30	45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	54,230	15.00%	18,090	47
Communication Equipment (397)	20,007	6.70%	4,638	48
Miscellaneous Equipment (398)	94,479	5.00%	6,249	49
Other Tangible Property (399)	0			50
Total General Plant	482,451		52,448	
Total accum. prov. directly assignable	1,357,626		99,068	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					7,140 27
362					205,164 28
363					0 29
364					193,523 30
365					95,942 31
366					21,788 32
367					133,433 33
368	8,346				135,978 34
369					50,190 35
370	1,059				33,309 36
371					0 37
372					0 38
373					35,923 39
	9,405	0	0	0	912,390
390					32,257 40
391					22,963 41
391.1					73,729 42
392					207,834 43
393					0 44
394					423 45
395					0 46
396					72,320 47
397					24,645 48
398					100,728 49
399					0 50
	0	0	0	0	534,899
	9,405	0	0	0	1,447,289

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,357,626</u></u>		<u><u>99,068</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	9,405	0	0	0	1,447,289

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			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.)
--Plant Financed by Contributions--

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.90%	4,063	30
Overhead Conductors and Devices (365)		3.20%	2,431	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.33%	4,379	33
Line Transformers (368)				34
Services (369)		4.40%	414	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)				39
Total Distribution Plant	<u>0</u>		<u>11,287</u>	
GENERAL PLANT				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>11,287</u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364				74,339	78,402 30
365				36,689	39,120 31
366					0 32
367				49,582	53,961 33
368					0 34
369					414 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	160,610	171,897
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	160,610	171,897

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>11,287</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	160,610	171,897

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	2.70	86.60	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	25	3
Total	25	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	4	7
Nonfarm	669	8
Total	673	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	673	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	3,294	Monday	01/27/2003	11:00	1,639	1
February	02	3,260	Thursday	02/13/2003	09:00	1,505	2
March	03	3,245	Monday	03/03/2003	09:00	1,548	3
April	04	3,042	Wednesday	04/02/2003	10:00	1,426	4
May	05	2,872	Tuesday	05/06/2003	09:00	1,416	5
June	06	3,190	Wednesday	06/25/2003	15:00	1,425	6
July	07	3,218	Thursday	07/03/2003	14:00	1,505	7
August	08	3,262	Tuesday	08/19/2003	14:00	1,505	8
September	09	3,007	Wednesday	09/10/2003	11:00	1,406	9
October	10	2,928	Wednesday	10/29/2003	09:00	1,471	10
November	11	3,136	Monday	11/24/2003	11:00	1,479	11
December	12	3,199	Thursday	12/11/2003	12:00	1,648	12
Total		37,653				17,973	

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	17,973	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	17,973	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,961	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
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	16,961	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,012	27
Total Energy Losses	1,012	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.6307%	29
Total Disposition of Energy	17,973	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
AREAL LIGHTING	FG-1	86	46	1
RURAL	MS-1	611	3,427	2
UBRAN	RG-1	286	2,368	3
Total Sales for Residential Sales		983	5,841	
Commercial & Industrial				
URBAN	CG-1	112	2,914	4
LARGE POWER DEMAND	CP-1			5
SMALL POWER	CP-1	6	3,112	6
LARGE POWER	CP-2	2	4,394	7
SMALL POWER DEMAND	CP-2			8
RURAL	RG-1	43	611	9
Total Sales for Commercial & Industrial		163	11,031	
Public Street & Highway Lighting				
PUBLIC & HIGHWAY STREET LIGHTING	MS-1	4	89	10
Total Sales for Public Street & Highway Lighting		4	89	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,150	16,961	

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)	
		9,216	275	9,491	1
		252,164	20,636	272,800	2
		164,521	14,125	178,646	3
0	0	425,901	35,036	460,937	
		208,928	17,609	226,537	4
12,577		111,235		111,235	5
		120,367	18,326	138,693	6
		127,619	25,924	153,543	7
6,968		50,182		50,182	8
		45,319	3,714	49,033	9
19,545	0	663,650	65,573	729,223	
		15,782	527	16,309	10
0	0	15,782	527	16,309	
				0	11
0	0	0	0	0	
19,545	0	1,105,333	101,136	1,206,469	

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	ORENCE SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	37,653				6
Average load factor	65.3880%				7
Total Cost of Purchased Power	766,416				8
Average cost per kWh	0.0426				9
On-Peak Hours (if applicable)	7 AM - 7 PM M-F				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	822	817			12
February	752	753			13
March	751	797			14
April	741	685			15
May	701	715			16
June	724	701			17
July	761	744			18
August	742	763			19
September	726	680			20
October	779	692			21
November	682	797			22
December	828	820			23
Total kWh (000)	9,009	8,964			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	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 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	13					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	3,294					7
Dt and Hr of Such Maximum Demand	01/27/2003					8
	11:00					9
Kwh Output	17,972,208					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						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,157	663	15,291	1
Acquired during year	52	22	1,925	2
Total	1,209	685	17,216	3
Retired during year	21	18	443	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,188	667	16,773	6
Number end of year accounted for as follows:				7
In customers' use	1,139	592	12,976	8
In utility's use		1	25	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	49	74	3,772	12
Total end of year	1,188	667	16,773	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	3	2,268	1
Sodium Vapor	100	86	52,165	2
Sodium Vapor	250	41	32,640	3
Total		130	87,073	
Ornamental				
Incandescent	120	33	1,500	4
Total		33	1,500	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Employee Pensions and Benefits (926) increased in 2003 as compared to last year due to an additional employee who was employed through August of 2003.

Purchased Power (555) increased due to an increase in volume and increasing energy costs.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclass plant purchased with contributed dollars.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify plant purchased with contributed dollars.

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

General footnotes

Account 364 has an Accumulated Depreciation End of Year Balance greater than the equivalent Plant in Service EOY balance because of the reclassification of plant assets to contributed plant schedules.

Rural Line Customers (Page E-15)

General footnotes

1. LISTED AS FARM CUSTOMERS ARE THOSE INDIVIDUALS WHO VERIFIED IN WRITING THEY WERE ENGAGED IN FARMING ACTIVITIES

 2. LISTED AS NONFARM CUSTOMERS ARE RESIDENTIAL AND COMMERCIAL CUSTOMERS SERVED UNDER RURAL RATES

 3. IN PRIOR YEARS COMMERCIAL CUSTOMERS WERE REPORTED ON LINE 12 AS SERVED AT OTHER THAN RURAL RATES. THIS WAS CHANGED ON ADVICE FROM PSC STAFF.
-

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Gas			
Sales of Gas (480-484)	1,273,384	1,014,508	1
Total Sales of Gas	1,273,384	1,014,508	
Other Operating Revenues			
Forfeited Discounts (487)	6,757	5,703	2
Miscellaneous Service Revenues (488)	0	0	3
Transportation of Gas of Others (489)	0	0	4
Rent from Gas Property (493)	0	0	5
Interdepartmental Rents (494)	0	0	6
Other Gas Revenues (495)	63,771	5,468	7
Total Other Operating Revenues	70,528	11,171	
Total Operating Revenues	1,343,912	1,025,679	
Operation and Maintenance Expenses			
Manufactured Gas Production (700-706)	0	0	8
Other Gas Supply Expenses (730-736)	711,808	494,378	9
Distribution Expenses (760-769)	68,397	69,443	10
Customer Accounts Expenses (901-904)	40,557	40,738	11
Customer Service & Information Expenses (907)	0	0	12
Sales Promotion Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	131,269	98,799	14
Total Operation and Maintenance Expenses	952,031	703,358	
Other Operating Expenses			
Depreciation Expenses (403)	98,935	93,261	15
Amortization Expense (404-407)	2,626	4,475	16
Taxes (408)	62,289	60,273	17
Total Other Operating Expenses	163,850	158,009	
Total Operating Expenses	1,115,881	861,367	
NET OPERATING INCOME	228,031	164,312	

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	6,757	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	6,757	
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):		
DOT RECEIPTS	56,371	7
MISC	579	8
EQUIPMENT REVENUE	6,821	9
Total Other Gas Revenue (495)	63,771	

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)	This Year (b)	Last Year (c)	
MANUFACTURED GAS PRODUCTION			
Operation Supervision and Labor (700)	0		1
Fuel (701)	0		2
Raw Materials (702)	0		3
Operation Supplies and Expenses (703)	0		4
Residuals Produced -- Credit (704)	0		5
Rents (705)	0		6
Maintenance of Production Plant (706)	0		7
Total Manufactured Gas Production	0	0	
OTHER GAS SUPPLY EXPENSES			
Natural Gas Purchases (730)	711,808	494,378	8
Purchased Gas Purchases (732)	0		9
Gas Used in Utility Operation -- Credit (735)	0		10
Other Gas Supply Expenses (736)	0		11
Total Other Gas Supply Expenses	711,808	494,378	
DISTRIBUTION EXPENSES			
Supervision (760)	9,029	7,757	12
Mains and Service Labor (761)	32,856	27,960	13
Mains and Services Supplies and Expenses (762)	0		14
Meter and House Regulator Expenses (763)	0		15
Customer Installations Expenses (764)	0		16
Miscellaneous Distribution Expenses (765)	0		17
Rents (766)	0		18
Maintenance of Lines (767)	18,794	25,655	19
Maintenance of Meters and House Regulators (768)	4,854	5,809	20
Maintenance of Other Plant (769)	2,864	2,262	21
Total Distribution Expenses	68,397	69,443	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,494	6,547	22
Accounting and Collecting Labor (902)	33,585	28,672	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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	478	5,519	25
Total Customer Accounts Expenses	40,557	40,738	
CUSTOMER SERVICE EXPENSES			
Customer Service & Information Expenses (907)		0	26
Total Customer Service Expenses	0	0	
SALES PROMOTION EXPENSES			
Sales Promotion Expenses (910)		0	27
Total Sales Promotion Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,461	13,707	28
Office Supplies and Other Expenses (921)	13,069	12,341	29
Administrative Expenses Transferred -- Credit (922)		0	30
Outside Services Employed (923)	5,161	2,321	31
Property Insurance (924)		455	32
Injuries and Damages (925)	11,239	8,989	33
Employee Pensions and Benefits (926)	50,618	38,561	34
Franchise Requirements (927)		0	35
Regulatory Commission Expenses (928)	1,452	976	36
Duplicate Charges -- Credit (929)		0	37
Institutional or Goodwill Advertising Expenses (930.1)		0	38
Miscellaneous General Expenses (930.2)	10,120	11,063	39
Rents (931)		0	40
Transportation Expenses (933)		0	41
Maintenance of General Plant (935)	19,149	10,386	42
Total Administrative and General Expenses	131,269	98,799	
Total Operation and Maintenance Expenses	952,031	703,358	

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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		48,133	48,133	1
Social Security		10,305	8,815	2
Wisconsin Gross Receipts Tax		2,613	2,346	3
PSC Remainder Assessment		1,083	979	4
Other (specify): UNEMPLOYMENT TAX		155	0	5
Total tax expense		62,289	60,273	

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.241246				2
County tax rate	mills		8.745994				3
Local tax rate	mills		3.512611				4
School tax rate	mills		10.331603				5
Voc. school tax rate	mills		1.885312				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.716766				9
Less: state credit	mills		1.259644				10
Net tax rate	mills		23.457122				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		3.512611				12
Combined School Tax Rate	mills		12.216915				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		15.729526				15
Total Tax Rate	mills		24.716766				16
Ratio of Local and School Tax to Total	dec.		0.636391				17
Total tax net of state credit	mills		23.457122				18
Net Local and School Tax Rate	mills		14.927900				19
Utility Plant, Jan. 1	\$	2,699,973	2,699,973				20
Materials & Supplies	\$	38,063	38,063				21
Subtotal	\$	2,738,036	2,738,036				22
Less: Plant Outside Limits	\$	109,278	109,278				23
Taxable Assets	\$	2,628,758	2,628,758				24
Assessment Ratio	dec.		1.002500				25
Assessed Value	\$	2,635,330	2,635,330				26
Net Local & School Rate	mills		14.927900				27
Tax Equiv. Computed for Current Year	\$	39,340	39,340				28
Tax Equivalent per 1994 PSC Report	\$	48,133					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	48,133					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	6,147		14
Communication Equipment (370)	0		15
Total Transmission Plant	6,147	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)	4,126	86	16
Structures and Improvements (375)	13,693		17
Mains (376)	1,522,403	28,568	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)	680,805	11,127	22
Meters (381)	187,725	1,965	23

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 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)			4,212 16
Structures and Improvements (375)			13,693 17
Mains (376)		(11,015)	1,539,956 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)		(25,702)	666,230 22
Meters (381)			189,690 23

GAS UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
DISTRIBUTION PLANT			
House Regulators (383)	15,275		24
Ind. Meas. and Reg. Station Equipment (385)	11,828	613	25
Property on Customer Premises (386)	341		26
Total Distribution Plant	2,509,090	42,359	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	29,292	853	28
Office Furniture and Equipment (391)	26,292	12,325	29
Transportation Equipment (392)	45,068	551	30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	15,566		32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	48,249	11,658	34
Communication Equipment (397)	4,074		35
Miscellaneous Equipment (398)	13,890	1,189	36
Other Tangible Property (399)	0		37
Total General Plant	184,222	26,576	
Total utility plant in service directly assignable	2,699,459	68,935	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	2,699,459	68,935	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
DISTRIBUTION PLANT			
House Regulators (383)			15,275 24
Ind. Meas. and Reg. Station Equipment (385)			12,441 25
Property on Customer Premises (386)			341 26
Total Distribution Plant	0	(36,717)	2,514,732
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			30,145 28
Office Furniture and Equipment (391)			38,617 29
Transportation Equipment (392)			45,619 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			15,566 32
Laboratory Equipment (395)			1,791 33
Power-Operated Equipment (396)			59,907 34
Communication Equipment (397)			4,074 35
Miscellaneous Equipment (398)			15,079 36
Other Tangible Property (399)			0 37
Total General Plant	0	0	210,798
Total utility plant in service directly assignable	0	(36,717)	2,731,677
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	0	(36,717)	2,731,677

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
PRODUCTION PLANT			
Land and Land Rights (304)			4
Structures and Improvements (305)			5
Liquefied Petroleum Gas Equipment (311)			6
Total Production Plant	0	0	
STORAGE PLANT			
Land and Land Rights (360)			7
Structures and Improvements (361)			8
Gas Holders (362)			9
Total Storage Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (365)			10
Structures and Improvements (366)			11
Mains (367)			12
Compressor Station Equipment (368)			13
Measuring and Regulating Station Equipment (369)			14
Communication Equipment (370)			15
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)			16
Structures and Improvements (375)			17
Mains (376)		358	18
Compressor Station Equipment (377)			19
Meas. and Reg. Station Equipment - General (378)			20
Meas. and Reg. Station Equipment - Cty. Gate (379)			21
Services (380)		3,010	22
Meters (381)			23

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
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)			0 14
Communication Equipment (370)			0 15
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (374)			0 16
Structures and Improvements (375)			0 17
Mains (376)		11,015	11,373 18
Compressor Station Equipment (377)			0 19
Meas. and Reg. Station Equipment - General (378)			0 20
Meas. and Reg. Station Equipment - Cty. Gate (379)			0 21
Services (380)		25,702	28,712 22
Meters (381)			0 23

**GAS UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
DISTRIBUTION PLANT			
House Regulators (383)			24
Ind. Meas. and Reg. Station Equipment (385)			25
Property on Customer Premises (386)			26
Total Distribution Plant	0	3,368	
GENERAL PLANT			
Land and Land Rights (389)			27
Structures and Improvements (390)			28
Office Furniture and Equipment (391)			29
Transportation Equipment (392)			30
Stores Equipment (393)			31
Tools, Shop and Garage Equipment (394)			32
Laboratory Equipment (395)			33
Power-Operated Equipment (396)			34
Communication Equipment (397)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	0	0	
Total utility plant in service directly assignable	0	3,368	
 Common Utility Plant Allocated to Gas Department			 38
Total utility plant in service	0	3,368	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
DISTRIBUTION PLANT			
House Regulators (383)			0 24
Ind. Meas. and Reg. Station Equipment (385)			0 25
Property on Customer Premises (386)			0 26
Total Distribution Plant	0	36,717	40,085
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			0 28
Office Furniture and Equipment (391)			0 29
Transportation Equipment (392)			0 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			0 32
Laboratory Equipment (395)			0 33
Power-Operated Equipment (396)			0 34
Communication Equipment (397)			0 35
Miscellaneous Equipment (398)			0 36
Other Tangible Property (399)			0 37
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	36,717	40,085
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	0	36,717	40,085

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
PRODUCTION PLANT				
Structures and Improvements (305)	0			1
Liquefied Petroleum Gas Equipment (311)	0			2
Total Production Plant	0		0	
STORAGE PLANT				
Structures and Improvements (361)	0			3
Gas Holders (362)	0			4
Total Storage Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (366)	0			5
Mains (367)	0			6
Compressor Station Equipment (368)	0			7
Measuring and Regulating Station Equipment (369)	936	3.70%	228	8
Communication Equipment (370)	0			9
Total Transmission Plant	936		228	
DISTRIBUTION PLANT				
Structures and Improvements (375)	4,047	3.00%	391	10
Mains (376)	280,128	3.00%	43,591	11
Compressor Station Equipment (377)	0			12
Meas. and Reg. Station Equipment - General (378)	0			13
Meas. and Reg. Station Equipment - Cty. Gate (379)	28,455	3.70%	2,700	14
Services (380)	229,643	3.70%	24,469	15
Meters (381)	58,136	3.70%	6,148	16
House Regulators (383)	5,651	3.57%	546	17
Ind. Meas. and Reg. Station Equipment (385)	3,572	10.00%	1,213	18
Property on Customer Premises (386)	145	4.00%	14	19
Total Distribution Plant	609,777		79,072	
GENERAL PLANT				
Structures and Improvements (390)	6,564	2.50%	747	20
Office Furniture and Equipment (391)	18,386	2.00%	5,555	21
Transportation Equipment (392)	3,376	10.00%	5,357	22

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
305					0 1
311					0 2
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 3
362					0 4
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
366					0 5
367					0 6
368					0 7
369					1,164 8
370					0 9
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,164</u>
375					4,438 10
376					323,719 11
377					0 12
378					0 13
379					31,155 14
380					254,112 15
381					64,284 16
383					6,197 17
385					4,785 18
386					159 19
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>688,849</u>
390					7,311 20
391					23,941 21
392					8,733 22

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Stores Equipment (393)	0			23
Tools, Shop and Garage Equipment (394)	13,520	14.29%	384	24
Laboratory Equipment (395)	698	3.70%	66	25
Power-Operated Equipment (396)	4,569	5.56%	5,949	26
Communication Equipment (397)	2,936	14.29%	462	27
Miscellaneous Equipment (398)	3,732	5.56%	1,117	28
Other Tangible Property (399)	0			29
Total General Plant	53,781		19,637	
Total accum. prov. directly assignable	664,494		98,937	
 Common Utility Plant Allocated to Gas Department	 0			 30
 Total accum. prov. for depreciation	 664,494		 98,937	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
393					0 23
394					13,904 24
395					764 25
396					10,518 26
397					3,398 27
398					4,849 28
399					0 29
	0	0	0	0	73,418
	0	0	0	0	763,431
					0 30
	0	0	0	0	763,431

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
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)				8
Communication Equipment (370)				9
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (375)				10
Mains (376)		3.00%	320	11
Compressor Station Equipment (377)				12
Meas. and Reg. Station Equipment - General (378)				13
Meas. and Reg. Station Equipment - Cty. Gate (379)				14
Services (380)		3.70%	1,008	15
Meters (381)				16
House Regulators (383)				17
Ind. Meas. and Reg. Station Equipment (385)				18
Property on Customer Premises (386)				19
Total Distribution Plant	<u>0</u>		<u>1,328</u>	
GENERAL PLANT				
Structures and Improvements (390)				20
Office Furniture and Equipment (391)				21
Transportation Equipment (392)				22

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
305					0 1
311					0 2
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 3
362					0 4
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
366					0 5
367					0 6
368					0 7
369					0 8
370					0 9
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
375					0 10
376				2,026	2,346 11
377					0 12
378					0 13
379					0 14
380				6,485	7,493 15
381					0 16
383					0 17
385					0 18
386					0 19
	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,511</u>	<u>9,839</u>
390					0 20
391					0 21
392					0 22

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
GENERAL PLANT			
Stores Equipment (393)			23
Tools, Shop and Garage Equipment (394)			24
Laboratory Equipment (395)			25
Power-Operated Equipment (396)			26
Communication Equipment (397)			27
Miscellaneous Equipment (398)			28
Other Tangible Property (399)			29
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	0		1,328
 Common Utility Plant Allocated to Gas Department			 30
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>1,328</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
393					0 23
394					0 24
395					0 25
396					0 26
397					0 27
398					0 28
399					0 29
	0	0	0	0	0
	0	0	0	8,511	9,839
					0 30
	0	0	0	8,511	9,839

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	1,016	830,642	865,000	1
Commercial and Industrial Sales (481)					
	CG-1	79	131,183	133,573	2
	CG-2	21	136,958	127,398	3
	LG-1	3	168,963	141,950	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	NG-1	7	5,124	5,463	6
Total Sales of Gas		1,126	1,272,870	1,273,384	

GAS OPERATING SECTION FOOTNOTES

Other Operating Revenues (Gas) (Page G-02)

General footnotes

Other Gas Revenues (495) DOT receipts are dollars received from DOT in excess of project costs.

Gas Operation and Maintenance Expenses (Page G-03)

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

Employee Pensions and Benefits (926) increased in 2003 as compared to last year due to an additional employee who was employed through August of 2003.

Natural Gas Purchases (730) increased in 2003 due to growth in volume and increased energy costs.

Gas Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page G-06)

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify plant purchased with contributed dollars.

Gas Utility Plant in Service --Plant Financed by Contributions-- (Page G-08)

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify plant purchased with contributed dollars.

Accumulated Provision for Depreciation - Gas --Plant Financed by Contributions-- (Page G-12)

General footnotes

Adjustments are to establish accumulated depreciation on plant financed with contributed dollars in prior years.
