



3013 (02-02-05)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

Principal Office: 501 SPRING AVENUE
P.O. BOX 109
FLORENCE, WI 54121

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FLORENCE UTILITY COMMISSION

Utility Address: 501 SPRING AVENUE
P.O. BOX 109
FLORENCE, WI 54121

When was utility organized? 12/31/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address: 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: RBEARD@WIPFLI.COM

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

Name: MR RALPH VALINE

Title: COMMISSION PRESIDENT

Office Address:

501 SPRING AVENUE
P.O. BOX 109
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? YES

IDENTIFICATION AND OWNERSHIP

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

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI LLP
43 A W DAVENPORT
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407 EXT

E-mail Address: RBEARD@WIPFLI.COM

Date of most recent audit report: 2/16/2005

Period covered by most recent audit: DECEMBER 31 2004

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:
501 SPRING AVENUE
P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address: RFRIBERG@WPPISYS.ORG

Name: MS JOAN CHURCHILL

Title: EXECUTIVE ASSISTANT

Office Address:
501 SPRING AVENUE
P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR ERNEST AGNESS
- 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)	2,928,527	2,875,534	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,464,096	2,271,920	2
Depreciation Expense (403)	221,532	217,215	3
Amortization Expense (404-407)	0	681	4
Taxes (408)	166,124	154,532	5
Total Operating Expenses	2,851,752	2,644,348	
Net Operating Income	76,775	231,186	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	76,775	231,186	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(98)	7,032	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	210,844	68,626	10
Miscellaneous Nonoperating Income (421)	203,258	296,984	11
Total Other Income	414,004	372,642	
Total Income	490,779	603,828	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,203)	(16,203)	12
Other Income Deductions (426)	60,796	42,557	13
Total Miscellaneous Income Deductions	44,593	26,354	
Income Before Interest Charges	446,186	577,474	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	9,917	13,029	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	189,062	162,236	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	198,979	175,265	
Net Income	247,207	402,209	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,845,824	3,250,080	20
Balance Transferred from Income (433)	247,207	402,209	21
Miscellaneous Credits to Surplus (434)	128,364	193,535	22
Miscellaneous Debits to Surplus--Debit (435)	152,715	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)	4,068,680	3,845,824	

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	2,928,527		2,928,527	1
Total (Acct. 400):	2,928,527	0	2,928,527	
Operation and Maintenance Expense (401-402):				
Derived	2,464,096		2,464,096	2
Total (Acct. 401-402):	2,464,096	0	2,464,096	
Depreciation Expense (403):				
Derived	221,532		221,532	3
Total (Acct. 403):	221,532	0	221,532	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	166,124		166,124	5
Total (Acct. 408):	166,124	0	166,124	
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:	76,775	0	76,775	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(98)		(98)	8
Total (Acct. 415-416):	(98)	0	(98)	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	136,564	0	136,564	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NPGA DIVIDEND	74,280	0	74,280 12
Total (Acct. 419):	210,844	0	210,844
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	172,994	172,994 13
Contributed Plant - Electric	██████████	3,835	3,835 14
Contributed Plant - Gas	██████████	3,338	3,338 15
MISCELLANEOUS	2,469	0	2,469 16
STUMPAGE	20,622	0	20,622 17
Total (Acct. 421):	23,091	180,167	203,258
TOTAL OTHER INCOME:	233,837	180,167	414,004
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(16,203)	██████████	(16,203) 18
NONE	0	0	0 19
Total (Acct. 425):	(16,203)	0	(16,203)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	21,823	21,823 20
Depreciation Expense on Contributed Plant - Electric	██████████	25,645	25,645 21
Depreciation Expense on Contributed Plant - Gas	██████████	13,328	13,328 22
NONE	0	0	0 23
Total (Acct. 426):	0	60,796	60,796
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,203)	60,796	44,593
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 24
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	9,917	██████████	9,917 25
Total (Acct. 428):	9,917	0	9,917
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 26
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	189,062		189,062 27
Total (Acct. 430):	189,062	0	189,062
Other Interest Expense (431):			
Derived	0		0 28
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 29
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	198,979	0	198,979
NET INCOME:	127,836	119,371	247,207
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,801,826	1,043,998	3,845,824 30
Total (Acct. 216):	2,801,826	1,043,998	3,845,824
Balance Transferred from Income (433):			
Derived	127,836	119,371	247,207 31
Total (Acct. 433):	127,836	119,371	247,207
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX EQUIVALENT WAIVED	128,364	0	128,364 32
Total (Acct. 434):	128,364	0	128,364
Miscellaneous Debits to Surplus--Debit (435):			
REMOVE INVESTMENT IN NPGA	152,715	0	152,715 33
Total (Acct. 435)--Debit:	152,715	0	152,715
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 35
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,905,311	1,163,369	4,068,680

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,829	7,838		3,255	13,922	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,823	8,186		2,981	13,990	2
Payroll		30			30	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,823	8,216	0	2,981	14,020	
Net income (or loss)	6	(378)	0	274	(98)	

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	157,835	1,316,390	0	1,454,302	2,928,527	1
Less: interdepartmental sales	0		0	10,090	10,090	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		2,798		34	2,832	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	157,835	1,313,592	0	1,444,178	2,915,605	

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	50,656		50,656	1
Electric operating expenses	131,005		131,005	2
Gas operating expenses	126,169		126,169	3
Heating operating expenses			0	4
Sewer operating expenses	28,518		28,518	5
Merchandising and jobbing	30		30	6
Other nonutility expenses			0	7
Water utility plant accounts	10,607		10,607	8
Electric utility plant accounts	13,729	5,906	19,635	9
Gas utility plant accounts	7,382		7,382	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	1,675		1,675	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	5,906	(5,906)	0	18
All other accounts			0	19
Total Payroll	375,677	0	375,677	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.3	1
Electric	3.2	2
Gas	2.9	3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,416,866	7,832,068	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,189,359	2,935,794	2
Net Utility Plant	5,227,507	4,896,274	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,227,507	4,896,274	
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	152,715	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	152,715	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,478,711	3,542,045	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)	411,381	411,357	15
Other Accounts Receivable (143)	13,391	32,672	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	40,637	60,010	18
Materials and Supplies (151-163)	171,626	177,139	19
Prepayments (165)	13,765	13,184	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,129,511	4,236,407	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,959	71,629	24
Other Deferred Debits (182-186)	44,040	58,657	25
Total Deferred Debits	107,999	130,286	
Total Assets and Other Debits	9,465,017	9,415,682	

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)	4,068,680	3,845,824	28
Total Proprietary Capital	4,156,541	3,933,685	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	4,618,520	4,802,350	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,618,520	4,802,350	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	287,179	268,186	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	4,024	1,786	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	66,976	69,803	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	40,144	32,036	41
Total Current and Accrued Liabilities	398,323	371,811	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	291,633	307,836	44
Total Deferred Credits	291,633	307,836	
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	
Total Liabilities and Other Credits	9,465,017	9,415,682	

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	2,322,748	0	2,863,400	2,645,920	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)	1,267,687	0	2,916,597	2,385,941	2
Utility Plant in Service - Contributed Plant (101.2)	1,143,302	0	83,766	388,544	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)	21,467		1,245	208,317	9
Total Utility Plant	2,432,456	0	3,001,608	2,982,802	
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)	344,457	0	960,239	1,432,417	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	204,578	0	31,484	216,184	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	549,035	0	991,723	1,648,601	
Net Utility Plant	1,883,421	0	2,009,885	1,334,201	

**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)	325,511	855,261	1,362,582		2,543,354	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,748	108,687	86,097		221,532	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	866				866	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0	0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,614	108,687	86,097	0	222,398	16
Debits during year						17
Book cost of plant retired	8,669	3,709	16,262		28,640	18
Cost of removal	0	0	0		0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	8,669	3,709	16,262	0	28,640	25
Balance end of year (111.1)	344,456	960,239	1,432,417	0	2,737,112	26

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

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

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	183,746	18,156	190,538		392,440	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	21,823	13,328	25,645		60,796	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0	0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,823	13,328	25,645	0	60,796	16
Debits during year						17
Book cost of plant retired	990	0	0		990	18
Cost of removal	0	0	0		0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	990	0	0	0	990	25
Balance end of year (111.1)	204,579	31,484	216,183	0	452,246	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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	2,832	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	2,832	
Deductions:		
Accounts written off during the year: Utility Customers	2,832	5
Accounts written off during the year: Others		6
Total accounts written off	2,832	
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)			97,545		97,545	98,227	3
Total Electric Utility					97,545	98,227	

Account	Total End of Year	Amount Prior Year	
Electric utility total	97,545	98,227	1
Water utility (154)	38,005	43,758	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	36,076	35,154	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	171,626	177,139	

**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	13,989	1
09/01/04 BOND DSCOUNT	5,766	428	49,970	2
NONE				3
Total			63,959	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	87,861	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>87,861</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 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	08/02/2001	08/01/2010	4.13%	112,287	1
G.O. BOND	09/09/2004	09/01/2014	3.50%	3,506,233	2
G.O. BOND	08/01/2001	02/01/2011	4.13%	1,000,000	3
Total for Account 223				4,618,520	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	42,502	2
Charged electric department expense	60,393	3
Charged sewer department expense		4
Other (explain):		
GAS DEPARTMENT	63,229	5
Total Accruals and other credits	166,124	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	24,755	7
PSC Remainder Assessment	6,576	8
Other (explain):		
PROPERTY TAX EQUIVALENT	128,364	9
UNEMPLOYMENT	127	10
WISCONSIN GROSS RECEIPTS TAX	6,302	11
Total payments and other debits	166,124	
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	0			0	2
G.O. BOND 2004	45,996	136,392	136,833	45,555	3
G.O. BOND 2001	21,428	47,167	49,297	19,298	4
G.O. BOND 8/2001	2,379	5,503	5,759	2,123	5
Subtotal	69,803	189,062	191,889	66,976	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	69,803	189,062	191,889	66,976	

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	16,086	9
Electric	160,934	10
Sewer (Regulated)		11
Other (specify):		
GAS	234,361	12
Total (Acct. 142):	411,381	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	7,816	14
Other (specify):		
GAS LOAN PROGRAM	5,575	15
Total (Acct. 143):	13,391	

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	4,995	16
UNFUNDED RETIREMENT	35,642	17
Total (Acct. 145):	40,637	
Prepayments (165):		
PREPAID INSURANCE	13,765	18
Total (Acct. 165):	13,765	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNFUNDED RETIREMENT AUTHORIZED 07/06/2004	37,110	23
MAPPING ELECTRIC SYSTEM AUTHORIZATION 02/28/05	6,930	24
Total (Acct. 186):	44,040	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	291,633	26
NONE		27
Total (Acct. 253):	291,633	

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)	1,184,691	2,316,985	0	2,848,844	6,350,520	1
Materials and Supplies	40,881	97,886	0	35,615	174,382	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	334,983	1,397,499	0	907,750	2,640,232	4
Customer Advances for Construction					0	5
Regulatory Liability	143,299	148,563	0	7,872	299,734	6
NONE					0	7
Average Net Rate Base	747,290	868,809	0	1,968,837	3,584,936	
Net Operating Income	(35,390)	33,336	0	78,829	76,775	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.74%	3.84%	N/A	4.00%	2.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	147,172	152,579	0	8,085	307,836	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,746	8,031	0	426	16,203	3
Other (specify):						
NONE					0	4
Balance End of Year	139,426	144,548	0	7,659	291,633	

FINANCIAL SECTION FOOTNOTES

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

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

The Utility received Commission authorization to amortize the 2004 payment to the Wisconsin Retirement Fund for prior service obligation over a five year period. The approval was dated 07/06/2004.

The Utility received Commission authorization to amortize the 2004 cost of mapping the electric system. The Commission approved a five year amortization. The authorization was dated 02/28/05.

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

Done

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, 2005, and 2004, 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

February 20, 2006
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	154,222	173,059	1
Total Sales of Water	154,222	173,059	
Other Operating Revenues			
Forfeited Discounts (470)	446	400	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)	3,167	4,600	6
Total Other Operating Revenues	3,613	5,000	
Total Operating Revenues	157,835	178,059	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	9,337	14,202	8
Water Treatment Expenses (640-652)	6,575	11,086	9
Transmission and Distribution Expenses (660-678)	28,803	31,823	10
Customer Accounts Expenses (901-905)	14,458	14,142	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	64,802	52,781	13
Total Operation and Maintenance Expenses	123,975	124,034	
Other Operating Expenses			
Depreciation Expense (403)	26,748	25,877	14
Amortization Expense (404-407)		0	15
Taxes (408)	42,502	34,720	16
Total Other Operating Expenses	69,250	60,597	
Total Operating Expenses	193,225	184,631	
NET OPERATING INCOME	(35,390)	(6,572)	

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	283	12,154	44,804	4
Commercial	74	9,755	26,959	5
Industrial				6
Total Metered Sales to General Customers (461)	357	21,909	71,763	
Private Fire Protection Service (462)	7		5,674	7
Public Fire Protection Service (463)	2		66,629	8
Other Sales to Public Authorities (464)	14	3,304	10,156	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	380	25,213	154,222	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	66,629	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)	66,629	
Forfeited Discounts (470):		
Customer late payment charges	446	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	446	
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	2,018	10
Other (specify): EQUIPMENT CHARGES	1,149	11
Total Other Water Revenues (474)	3,167	

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		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,379	6,137	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	4,958	8,065	17
Pumping Labor and Expenses (624)	0		18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	9,337	14,202	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	3,982	5,245	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)	2,593	5,841	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	6,575	11,086	
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)		3,700	43
Maintenance of Transmission and Distribution Mains (673)	24,559	21,434	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	749	2,041	46
Maintenance of Meters (676)	2,158	850	47
Maintenance of Hydrants (677)	37	3,798	48
Maintenance of Miscellaneous Plant (678)	1,300	0	49
Total Transmission and Distribution Expenses	28,803	31,823	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	1,557	1,541	51
Customer Records and Collection Expenses (903)	12,901	12,523	52
Uncollectible Accounts (904)		78	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	14,458	14,142	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	4,531	5,794	56
Office Supplies and Expenses (921)	5,552	5,224	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	15,166	5,083	59
Property Insurance (924)		0	60
Injuries and Damages (925)	4,891	3,688	61
Employee Pensions and Benefits (926)	24,435	22,910	62
Regulatory Commission Expenses (928)		104	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	521	205	65
Rents (931)		0	66
Maintenance of General Plant (932)	9,706	9,773	67
Total Administrative and General Expenses	64,802	52,781	
Total Operation and Maintenance Expenses	123,975	124,034	

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		38,656	29,478	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		707	636	2
Net property tax equivalent		37,949	28,842	
Social Security		4,024	4,356	3
PSC Remainder Assessment		529	776	4
Other (specify): UNEMPLOYMENT TAX			746	5
Total tax expense		42,502	34,720	

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							
State tax rate	mills		0.251187				2
County tax rate	mills		9.406973				3
Local tax rate	mills		3.925074				4
School tax rate	mills		11.208012				5
Voc. school tax rate	mills		2.007270				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.798516				9
Less: state credit	mills		1.323442				10
Net tax rate	mills		25.475074				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		3.925074				12
Combined School Tax Rate	mills		13.215282				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.140356				15
Total Tax Rate	mills		26.798516				16
Ratio of Local and School Tax to Total	dec.		0.639601				17
Total tax net of state credit	mills		25.475074				18
Net Local and School Tax Rate	mills		16.293881				19
Utility Plant, Jan. 1	\$	2,322,748	2,322,748				20
Materials & Supplies	\$	43,758	43,758				21
Subtotal	\$	2,366,506	2,366,506				22
Less: Plant Outside Limits	\$	0					23
Taxable Assets	\$	2,366,506	2,366,506				24
Assessment Ratio	dec.		1.002500				25
Assessed Value	\$	2,372,422	2,372,422				26
Net Local & School Rate	mills		16.293881				27
Tax Equiv. Computed for Current Year	\$	38,656	38,656				28
Tax Equivalent per 1994 PSC Report	\$	26,752					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	38,656					31

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)	112,302	4,275	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	22,271	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,694	4,652	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	394,511	31,198	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,626	34,377	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	2,971	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,104	66,447	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,024		20
Total Pumping Plant	48,754	103,795	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,797	13,225	23
Total Water Treatment Plant	15,797	13,225	

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)		(7,309)	109,268	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)			191,786	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			117,346	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(7,309)	418,400	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			61,003	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,971	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			85,551	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,024	20
Total Pumping Plant	0	0	152,549	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			29,022	23
Total Water Treatment Plant	0	0	29,022	

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)	148,188		26
Transmission and Distribution Mains (343)	243,118	19,591	27
Fire Mains (344)	0		28
Services (345)	63,219	234	29
Meters (346)	43,329	180	30
Hydrants (348)	27,104	7,604	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	524,958	27,609	
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)	24,023	1,174	36
Transportation Equipment (392)	10,238		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,513		40
Power Operated Equipment (396)	44,181	4,969	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	117,675	6,143	
Total utility plant in service directly assignable	1,101,695	181,970	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,101,695	181,970	

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)			148,188 26
Transmission and Distribution Mains (343)			262,709 27
Fire Mains (344)			0 28
Services (345)	315		63,138 29
Meters (346)	219		43,290 30
Hydrants (348)			34,708 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	534	0	552,033
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)			25,197 36
Transportation Equipment (392)			10,238 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			1,513 40
Power Operated Equipment (396)	8,135		41,015 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	8,135	0	115,683
Total utility plant in service directly assignable	8,669	(7,309)	1,267,687
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,669	(7,309)	1,267,687

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	0	1,975	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	196,249	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	198,224	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,335	77,980	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	2,054	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,833		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	88,168	80,034	
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	

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)		7,309	9,284	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)			196,249	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	7,309	205,533	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			129,315	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,054	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			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	0	168,202	
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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	285,712		26
Transmission and Distribution Mains (343)	419,018	3,481	27
Fire Mains (344)	0		28
Services (345)	2,018		29
Meters (346)	0		30
Hydrants (348)	46,311		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	753,059	3,481	
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)	14,017		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	14,017	0	
Total utility plant in service directly assignable	855,244	281,739	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	855,244	281,739	

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 26
Transmission and Distribution Mains (343)			422,499 27
Fire Mains (344)			0 28
Services (345)			2,018 29
Meters (346)			0 30
Hydrants (348)	990		45,321 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	990	0	755,550
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)			14,017 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	14,017
Total utility plant in service directly assignable	990	7,309	1,143,302
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	990	7,309	1,143,302

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)	72,886	3.00%	5,474	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	29,346	1.18%	1,353	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	102,232		6,827	
PUMPING PLANT				
Structures and Improvements (321)	8,538	2.22%	974	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.00%	59	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	11,919	4.00%	2,093	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	1,534	3.33%	101	15
Total Pumping Plant	21,991		3,227	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	9,741	2.50%	560	17
Total Water Treatment Plant	9,741		560	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	39,334	2.00%	2,964	19
Transmission and Distribution Mains (343)	29,488	1.18%	2,975	20
Fire Mains (344)	0			21
Services (345)	16,208	2.10%	1,313	22
Meters (346)	32,936	4.00%	361	23
Hydrants (348)	3,849	1.33%	412	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					78,360 4
315					0 5
316					30,699 6
317					0 7
	0	0	0	0	109,059
321					9,512 8
322					0 9
323					59 10
324					0 11
325					14,012 12
326					0 13
327					0 14
328					1,635 15
	0	0	0	0	25,218
331					0 16
332					10,301 17
	0	0	0	0	10,301
341					0 18
342					42,298 19
343					32,463 20
344					0 21
345	315				17,206 22
346	219				33,078 23
348					4,261 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	121,815		8,025	
GENERAL PLANT				
Structures and Improvements (390)	9,582	2.50%	553	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	17,920	14.29%	1,276	28
Transportation Equipment (392)	7,969	15.00%	545	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	265	5.00%	76	32
Power Operated Equipment (396)	24,014	15.00%	6,199	33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	9,982	5.00%	327	36
Other Tangible Property (399)	0			37
Total General Plant	69,732		8,976	
Total accum. prov. directly assignable	325,511		27,615	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	325,511		27,615	

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
	534	0	0	0	129,306
390					10,135 26
391					0 27
391.1					19,196 28
392					8,514 29
393					0 30
394					0 31
395					341 32
396	8,135				22,078 33
397					0 34
397.1					0 35
398					10,309 36
399					0 37
	8,135	0	0	0	70,573
	8,669	0	0	0	344,457
					0 38
	8,669	0	0	0	344,457

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0	2.00%	2,973	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		2,973	
PUMPING PLANT				
Structures and Improvements (321)	16,456	2.22%	2,007	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.00%	41	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	21,672	4.00%	819	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	38,128		2,867	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	76,721	2.00%	5,714	19
Transmission and Distribution Mains (343)	57,735	1.18%	4,950	20
Fire Mains (344)	0			21
Services (345)	210	2.10%	42	22
Meters (346)	0			23
Hydrants (348)	8,616	1.33%	604	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					2,973 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	2,973
321					18,463 8
322					0 9
323					41 10
324					0 11
325					22,491 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	40,995
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					82,435 19
343					62,685 20
344					0 21
345					252 22
346					0 23
348	990				8,230 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	143,282		11,310	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	2,336	14.29%	4,672	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	2,336		4,672	
Total accum. prov. directly assignable	183,746		21,822	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	183,746		21,822	

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
	<u>990</u>	0	0	0	<u>153,602</u>
390					0 26
391					0 27
391.1					7,008 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	0	0	0	<u>7,008</u>
	<u>990</u>	0	0	0	<u>204,578</u>
					0 38
	<u>990</u>	0	0	0	<u>204,578</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,379	2,379	1
February			2,425	2,425	2
March			2,593	2,593	3
April			2,301	2,301	4
May			2,447	2,447	5
June			2,564	2,564	6
July			3,685	3,685	7
August			2,565	2,565	8
September			2,335	2,335	9
October			2,514	2,514	10
November			1,968	1,968	11
December			2,103	2,103	12
Total annual pumpage	0	0	29,879	29,879	
Less: Water sold				25,213	13
Volume pumped but not sold				4,666	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				776	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				776	19
Volume pumped but unaccounted for				3,890	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				475	24
Date of maximum: 10/13/2005					25
Cause of maximum:					26
FLUSHING WATER MAINS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/6/2005					28
Total KWH used for pumping for the year				43,572	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORWAY STREET	1	130	20	612,000	Yes	1
BREWERY LANE	2	108	10	295,000	Yes	2
TOPPE'S ROAD	3	130	16	1,800,000	Yes	3
TOWER DRIVE	4	114	14	648,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BF781 #1	BF782 #2	EJ760 #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	9 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	RG-750 #4			14
Location	5771 TOWER ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULD'S LINESHAFT			18
Year Installed	2004			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	EMERSON			22 23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	40			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	122	0	0	2,140	6
M	D	8.000	18,624	0	0	0	18,624	7
P	D	8.000	13,198	368	0	0	13,566	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			59,162	490	0	0	59,652	
Total Utility			59,162	490	0	0	59,652	

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	308	0	2	0	306	32	2
P	1.000	34	1	0	0	35	0	3
M	1.000	47	1	0	0	48	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	3	0	0	0	3		13
M	8.000	1	0	0	0	1		14
Total Utility		416	2	2	0	416	36	

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	389	0	10	0	379	4	2
1.000	27	0	0	0	27	0	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4	0	5
2.000	12	0	0	0	12	11	6
3.000	4	0	0	0	4	4	7
4.000	1	0	0	0	1	1	8
Total:	440	0	10	0	430	20	

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	276	54	0	5	0	44	379	2
1.000	3	20	0	2	0	2	27	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:	281	84	0	15	0	50	430	

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	1		15	16	1
Within Municipality	105			(15)	90	2
Total Fire Hydrants	105	1	0	0	106	
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:	64
Number of distribution system valves end of year:	99
Number of distribution valves operated during year:	57

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Outside Services (923)-This account shows an increase due to expenditures for engineering the well head protection and emergency response plan. Also, more expense due to the increased requirements for water testing.

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

If Adjustments for any account are nonzero, please explain.

Account 310-The adjustment is to reclass costs incurred in 2004 that should have been contributed plant.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

The Utility purchased two remote reading devices for meters to test the capability to remote read meters. The utility will be replacing meters with the remote read meters in the near future.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

Account 314-Additions of \$196,249 are for the addition of Well #4 on Tower Road. These costs were allocated to plant accounts from construction in progress upon completion of the project.

If Adjustments for any account are nonzero, please explain.

Account 310-The adjustment of \$7,309 is for costs incurred in 2004 that were from contributed dollars and charged to utility plant in error.

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

One hydrant outside the Municipality was retired. Because the first of the year in service number was zero, the hydrants schedule would not allow a retirement to be recorded. An adjustment was recorded this year to reclass 15 hydrants as outside the municipality. These hydrants were reported incorrectly as within the Municipality in prior years.

Water Mains (Page W-21)

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

Water mains added during 2005 were financed with utility funds

Meters (Page W-23)

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

The Utility will be replacing existing meters with remote read meters and will be within the 20 year period for replacing meters.

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

Yes

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The number of hydrants added during the year for outside the Municipality should be 2 and the retirements columns should be 1. Because the first of the year number is zero, the schedule will not allow retirements. To correctly report the ending number of hydrants the additions for the year were reported as 1.

Explain all reported Adjustments.

The adjustment to hydrants is to properly reflect the number of hydrants within the municipality and the number outside the municipality. All hydrants were reported as within the municipality in error in prior reports.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,285,345	1,303,406	1
Total Sales of Electricity	1,285,345	1,303,406	
Other Operating Revenues			
Forfeited Discounts (450)	5,321	4,973	2
Miscellaneous Service Revenues (451)	239	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,531	1,693	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	23,954	22,180	7
Total Other Operating Revenues	31,045	28,846	
Total Operating Revenues	1,316,390	1,332,252	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	818,967	808,882	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	82,789	79,876	10
Customer Accounts Expenses (901-905)	49,289	48,773	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	185,519	164,351	13
Total Operation and Maintenance Expenses	1,136,564	1,101,882	
Other Expenses			
Depreciation Expense (403)	86,097	90,997	14
Amortization Expense (404-407)		0	15
Taxes (408)	60,393	53,958	16
Total Other Expenses	146,490	144,955	
Total Operating Expenses	1,283,054	1,246,837	
NET OPERATING INCOME	33,336	85,415	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,321	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,321	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	239	3
Total Miscellaneous Service Revenues (451)	239	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT	1,531	5
Total Rent from Electric Property (454)	1,531	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
EQUIPMENT CHARGES	12,129	7
MISCELLANEOUS	130	8
SALE OF WIRE	11,695	9
Total Other Electric Revenues (456)	23,954	

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)	818,967	808,882	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	818,967	808,882	
Total Power Production Expenses	818,967	808,882	
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)	10,189	9,328	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)	11,755	17,873	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)	2,100	2,800	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	412	0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	52,550	41,841	63
Maintenance of Underground Lines (594)	3,586	2,183	64
Maintenance of Line Transformers (595)	321	189	65
Maintenance of Street Lighting and Signal Systems (596)	1,876	2,516	66
Maintenance of Meters (597)		3,146	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	82,789	79,876	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	7,603	8,474	70
Customer Records and Collection Expenses (903)	38,888	39,402	71
Uncollectible Accounts (904)	2,798	897	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	49,289	48,773	
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)	15,402	20,050	78
Office Supplies and Expenses (921)	17,417	15,727	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	10,604	11,470	81
Property Insurance (924)		0	82
Injuries and Damages (925)	10,021	9,393	83
Employee Pensions and Benefits (926)	70,578	65,547	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	2,619	2,444	87
Rents (931)		0	88
Maintenance of General Plant (932)	58,878	39,720	89
Total Administrative and General Expenses	185,519	164,351	
Total Operation and Maintenance Expenses	1,136,564	1,101,882	

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		41,575	35,031	1
Social Security		11,380	12,446	2
Wisconsin Gross Receipts Tax		3,151	2,968	3
PSC Remainder Assessment		4,160	1,382	4
Other (specify): UNEMPLOYMENT TAX		127	2,131	5
Total tax expense		60,393	53,958	

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							2
State tax rate	mills		0.251187				3
County tax rate	mills		9.406973				4
Local tax rate	mills		3.925074				5
School tax rate	mills		11.208012				6
Voc. school tax rate	mills		2.007270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.798516				10
Less: state credit	mills		1.323442				11
Net tax rate	mills		25.475074				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.925074				14
Combined School Tax Rate	mills		13.215282				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.140356				17
Total Tax Rate	mills		26.798516				18
Ratio of Local and School Tax to Total	dec.		0.639601				19
Total tax net of state credit	mills		25.475074				20
Net Local and School Tax Rate	mills		16.293881				21
Utility Plant, Jan. 1	\$	2,645,920	2,645,920				22
Materials & Supplies	\$	98,227	98,227				23
Subtotal	\$	2,744,147	2,744,147				24
Less: Plant Outside Limits	\$	198,942	198,942				25
Taxable Assets	\$	2,545,205	2,545,205				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	2,551,568	2,551,568				28
Net Local & School Rate	mills		16.293881				29
Tax Equiv. Computed for Current Year	\$	41,575	41,575				30
Tax Equivalent per 1994 PSC Report	\$	23,882					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	41,575					34

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--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		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)	9,882		34
Structures and Improvements (361)	11,860		35
Station Equipment (362)	283,344	65,111	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	160,700	442	38
Overhead Conductors and Devices (365)	103,822	763	39
Underground Conduit (366)	48,029		40
Underground Conductors and Devices (367)	292,312	11,852	41
Line Transformers (368)	315,542	30,228	42
Services (369)	161,911	18,217	43
Meters (370)	62,289	6,680	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	45,908	621	47
Total Distribution Plant	1,495,599	133,914	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	61,844		49
Office Furniture and Equipment (391)	26,283	1,739	50
Computer Equipment (391.1)	91,199	1,614	51
Transportation Equipment (392)	226,955		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	2,399		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)			348,455 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			161,142 38
Overhead Conductors and Devices (365)		(1,488)	103,097 39
Underground Conduit (366)			48,029 40
Underground Conductors and Devices (367)			304,164 41
Line Transformers (368)			345,770 42
Services (369)			180,128 43
Meters (370)	24		68,945 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			46,529 47
Total Distribution Plant	24	(1,488)	1,628,001
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			61,844 49
Office Furniture and Equipment (391)			28,022 50
Computer Equipment (391.1)			92,813 51
Transportation Equipment (392)			226,955 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			2,399 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)	921	4,195	55
Power Operated Equipment (396)	140,613	14,200	56
Communication Equipment (397)	82,888		57
Miscellaneous Equipment (398)	119,328		58
Other Tangible Property (399)	0		59
Total General Plant	752,430	21,748	
Total utility plant in service directly assignable	2,248,029	155,662	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,248,029	 155,662	

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)			5,116 55
Power Operated Equipment (396)	16,238		138,575 56
Communication Equipment (397)			82,888 57
Miscellaneous Equipment (398)			119,328 58
Other Tangible Property (399)			0 59
Total General Plant	16,238	0	757,940
Total utility plant in service directly assignable	16,262	(1,488)	2,385,941
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	16,262	(1,488)	2,385,941

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	105,625		38
Overhead Conductors and Devices (365)	75,353		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	135,888	3,835	41
Line Transformers (368)	0		42
Services (369)	27,793		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	344,659	3,835	
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)	40,050		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			105,625 38
Overhead Conductors and Devices (365)			75,353 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			139,723 41
Line Transformers (368)			0 42
Services (369)			27,793 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	0	348,494
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)			40,050 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	40,050	0	
Total utility plant in service directly assignable	384,709	3,835	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	384,709	3,835	

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	40,050
Total utility plant in service directly assignable	0	0	388,544
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	388,544

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)	7,479	2.90%	339	27
Station Equipment (362)	214,019	3.10%	9,872	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	125,348	3.90%	6,189	30
Overhead Conductors and Devices (365)	62,602	3.20%	3,313	31
Underground Conduit (366)	22,824	2.50%	1,201	32
Underground Conductors and Devices (367)	93,073	3.33%	9,941	33
Line Transformers (368)	139,459	3.20%	10,066	34
Services (369)	56,848	4.40%	7,436	35
Meters (370)	34,619	3.60%	2,143	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	37,780	4.10%	1,926	39
Total Distribution Plant	794,051		52,426	
GENERAL PLANT				
Structures and Improvements (390)	33,803	2.50%	1,546	40
Office Furniture and Equipment (391)	23,464	5.40%	556	41
Computer Equipment (391.1)	76,438	5.40%	2,918	42
Transportation Equipment (392)	213,628	15.00%	4,445	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	517	5.00%	287	45
Laboratory Equipment (395)	77	15.00%	331	46
Power Operated Equipment (396)	83,471	15.00%	13,721	47
Communication Equipment (397)	30,158	6.70%	5,377	48
Miscellaneous Equipment (398)	106,975	5.00%	4,490	49
Other Tangible Property (399)	0			50
Total General Plant	568,531		33,671	
Total accum. prov. directly assignable	1,362,582		86,097	

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					7,818 27
362					223,891 28
363					0 29
364					131,537 30
365					65,915 31
366					24,025 32
367					103,014 33
368					149,525 34
369					64,284 35
370	24				36,738 36
371					0 37
372					0 38
373					39,706 39
	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>846,453</u>
390					35,349 40
391					24,020 41
391.1					79,356 42
392					218,073 43
393					0 44
394					804 45
395					408 46
396	16,238				80,954 47
397					35,535 48
398					111,465 49
399					0 50
	<u>16,238</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>585,964</u>
	<u>16,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,432,417</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,362,582</u></u>		<u><u>86,097</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
	16,262	0	0	0	1,432,417

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	82,465	3.90%	4,063	30
Overhead Conductors and Devices (365)	41,551	3.20%	2,431	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	58,415	3.33%	4,594	33
Line Transformers (368)	0			34
Services (369)	1,432	4.40%	1,208	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0			39
Total Distribution Plant	183,863		12,296	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	6,675	15.00%	13,350	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	6,675		13,350	
Total accum. prov. directly assignable	190,538		25,646	

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					86,528 30
365					43,982 31
366					0 32
367					63,009 33
368					0 34
369					2,640 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	0	196,159
390					0 40
391					0 41
391.1					20,025 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	20,025
	0	0	0	0	216,184

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>190,538</u></u>		<u><u>25,646</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	0	<u>216,184</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)						0 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)						0 7
Other:						
NONE						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)	88		1			89 10
14.4/24.9 kV (25kV)						0 11
Other:						
NONE						0 12
Underground Lines						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)						0 15
Other:						
NONE						0 16
Transmission System						
Pole Lines						
34.5 kV						0 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
Other:						
NONE						0 21
Underground Lines						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
Other:						
NONE						0 26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	15	3
Total	15	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	4	7
Nonfarm	708	8
Total	712	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	712	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	3,417	Thursday	01/27/2005	09:00	1,667	1
February	02	3,188	Thursday	02/24/2005	09:00	1,406	2
March	03	3,235	Thursday	03/03/2005	09:00	1,537	3
April	04	2,492	Wednesday	04/06/2005	11:00	1,164	4
May	05	2,141	Tuesday	05/03/2005	11:00	1,150	5
June	06	2,464	Monday	06/27/2005	16:00	1,195	6
July	07	2,541	Monday	07/11/2005	14:00	1,275	7
August	08	2,673	Wednesday	08/03/2005	14:00	1,240	8
September	09	2,303	Monday	09/12/2005	13:00	1,123	9
October	10	2,153	Tuesday	10/04/2005	10:00	1,168	10
November	11	2,328	Friday	11/18/2005	18:00	1,209	11
December	12	2,520	Monday	12/19/2005	10:00	1,383	12
Total		31,455				15,517	

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	15,518	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	15,518	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	14,623	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	14,623	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	893	27
Total Energy Losses	893	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.7546%	29
Total Disposition of Energy	15,516	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				
AREA LIGHTING	MS-1	92	50	1
RURAL	RG-1	632	3,478	2
URBAN	RG-1	282	2,347	3
Total Sales for Residential Sales		1,006	5,875	
Commercial & Industrial				
SMALL POWER	CP-1	6	3,205	4
LARGE POWER	CP-2	2	1,631	5
RURAL	GS-1	40	608	6
URBAN	GS-1	114	3,218	7
Total Sales for Commercial & Industrial		162	8,662	
Public Street & Highway Lighting				
PUBLIC STREET HIGHWAY LIGHTING	MS-1	3	86	8
Total Sales for Public Street & Highway Lighting		3	86	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,171	14,623	

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)	
		11,105	590	11,695	1
		284,416	39,543	323,959	2
		180,664	26,490	207,154	3
0	0	476,185	66,623	542,808	
8,976		212,511	37,720	250,231	4
6,286		113,652	16,664	130,316	5
		49,364	6,963	56,327	6
		250,045	37,485	287,530	7
15,262	0	625,572	98,832	724,404	
		17,156	977	18,133	8
0	0	17,156	977	18,133	
				0	9
0	0	0	0	0	
15,262	0	1,118,913	166,432	1,285,345	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM INC				1
Point of Delivery	US 2 SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	31,455				6
Average load factor	67.5721%				7
Total Cost of Purchased Power	818,916				8
Average cost per kWh	0.0528				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	809	857			12
February	714	692			13
March	797	740			14
April	560	603			15
May	535	615			16
June	599	596			17
July	559	716			18
August	631	610			19
September	538	585			20
October	545	623			21
November	571	638			22
December	639	744			23
Total kWh (000)	7,497	8,019			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		0	0	0	0	0
Total		0	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
Total Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	3					6
15-Minute Maximum Demand in kW	3,417					7
Dt and Hr of Such Maximum Demand	01/27/2005					8
	09:00					9
Kwh Output	15,518					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
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						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	1,202	666	16,813	1
Acquired during year	112	17	185	2
Total	1,314	683	16,998	3
Retired during year	1			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,313	683	16,998	6
Number end of year accounted for as follows:				7
In customers' use	1,140	619	14,194	8
In utility's use		1		9
				10
Locked meters on customers' premises				11
In stock	173	63	2,804	12
Total end of year	1,313	683	16,998	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Sodium Vapor	100	88	49,984	2
Sodium Vapor	250	43	29,707	3
Total		131	79,691	
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.

Maintenance of Overhead Lines (593)-Increase is due to the adjustment of inventory for obsolete inventory removal.

Maintenance of General Plant (932)-Increase is due to nonreoccurring repairs to equipment during 2005.

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

If Adjustments for any account are nonzero, please explain.

Account 365-The adjustment of \$1,488 is for plant removed from service and put back into inventory.

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Gas			
Sales of Gas (480-484)	1,445,289	1,355,153	1
Total Sales of Gas	1,445,289	1,355,153	
Other Operating Revenues			
Forfeited Discounts (487)	6,338	5,429	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)	2,675	4,641	7
Total Other Operating Revenues	9,013	10,070	
Total Operating Revenues	1,454,302	1,365,223	
Operation and Maintenance Expenses			
Manufactured Gas Production (700-706)	0	0	8
Other Gas Supply Expenses (730-736)	934,790	786,723	9
Distribution Expenses (760-769)	81,207	74,383	10
Customer Accounts Expenses (901-904)	41,708	43,666	11
Customer Service & Information Expenses (907)	0	0	12
Sales Promotion Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	145,852	141,232	14
Total Operation and Maintenance Expenses	1,203,557	1,046,004	
Other Operating Expenses			
Depreciation Expenses (403)	108,687	100,341	15
Amortization Expense (404-407)		681	16
Taxes (408)	63,229	65,854	17
Total Other Operating Expenses	171,916	166,876	
Total Operating Expenses	1,375,473	1,212,880	
NET OPERATING INCOME	78,829	152,343	

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	6,338	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	6,338	
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):		
EQUIPMENT REVENUE	2,645	7
MISCELLANEOUS	30	8
Total Other Gas Revenue (495)	2,675	

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)	934,790	786,723	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	934,790	786,723	
DISTRIBUTION EXPENSES			
Supervision (760)	12,453	8,152	12
Mains and Service Labor (761)	35,765	34,820	13
Mains and Services Supplies and Expenses (762)	0		14
Meter and House Regulator Expenses (763)	1,845	0	15
Customer Installations Expenses (764)	0		16
Miscellaneous Distribution Expenses (765)	0		17
Rents (766)	0		18
Maintenance of Lines (767)	13,846	16,821	19
Maintenance of Meters and House Regulators (768)	13,289	11,180	20
Maintenance of Other Plant (769)	4,009	3,410	21
Total Distribution Expenses	81,207	74,383	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,448	7,935	22
Accounting and Collecting Labor (902)	34,226	34,218	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)	34	1,513	25
Total Customer Accounts Expenses	41,708	43,666	
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)	20,530	21,182	28
Office Supplies and Other Expenses (921)	15,149	13,228	29
Administrative Expenses Transferred -- Credit (922)		0	30
Outside Services Employed (923)	8,230	8,020	31
Property Insurance (924)		0	32
Injuries and Damages (925)	9,931	9,026	33
Employee Pensions and Benefits (926)	63,061	60,075	34
Franchise Requirements (927)		0	35
Regulatory Commission Expenses (928)		0	36
Duplicate Charges -- Credit (929)		0	37
Institutional or Goodwill Advertising Expenses (930.1)		0	38
Miscellaneous General Expenses (930.2)	4,900	2,909	39
Rents (931)		0	40
Transportation Expenses (933)		0	41
Maintenance of General Plant (935)	24,051	26,792	42
Total Administrative and General Expenses	145,852	141,232	
Total Operation and Maintenance Expenses	1,203,557	1,046,004	

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		10,058	10,891	2
Wisconsin Gross Receipts Tax		3,151	2,958	3
PSC Remainder Assessment		1,887	2,007	4
Other (specify): UNEMPLOYMENT TAX			1,865	5
Total tax expense		63,229	65,854	

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							2
State tax rate	mills		0.251187				3
County tax rate	mills		9.406973				4
Local tax rate	mills		3.925074				5
School tax rate	mills		11.208012				6
Voc. school tax rate	mills		2.007270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.798516				10
Less: state credit	mills		1.323442				11
Net tax rate	mills		25.475074				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.925074				14
Combined School Tax Rate	mills		13.215282				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.140356				17
Total Tax Rate	mills		26.798516				18
Ratio of Local and School Tax to Total	dec.		0.639601				19
Total tax net of state credit	mills		25.475074				20
Net Local and School Tax Rate	mills		16.293881				21
Utility Plant, Jan. 1	\$	2,863,400	2,863,400				22
Materials & Supplies	\$	35,154	35,154				23
Subtotal	\$	2,898,554	2,898,554				24
Less: Plant Outside Limits	\$	109,278	109,278				25
Taxable Assets	\$	2,789,276	2,789,276				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	2,796,249	2,796,249				28
Net Local & School Rate	mills		16.293881				29
Tax Equiv. Computed for Current Year	\$	45,562	45,562				30
Tax Equivalent per 1994 PSC Report	\$	48,133					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	48,133					34

GAS UTILITY PLANT IN SERVICE
--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)	4,212		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,548,586	8,590	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)	676,860	10,796	22
Meters (381)	189,690	43,795	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)			1,557,176 18
Compressor Station Equipment (377)			0 19
Meas. and Reg. Station Equipment - General (378)			0 20
Meas. and Reg. Station Equipment - Cty. Gate (379)			72,894 21
Services (380)	1,675		685,981 22
Meters (381)			233,485 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)	14,523	775	25
Property on Customer Premises (386)	341		26
Total Distribution Plant	2,536,074	63,956	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	30,145		28
Office Furniture and Equipment (391)	40,921	2,934	29
Transportation Equipment (392)	52,429		30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	18,337		32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	76,095	72,324	34
Communication Equipment (397)	4,074		35
Miscellaneous Equipment (398)	15,079		36
Other Tangible Property (399)	0		37
Total General Plant	238,871	75,258	
Total utility plant in service directly assignable	2,781,092	139,214	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	2,781,092	139,214	

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)			15,298 25
Property on Customer Premises (386)			341 26
Total Distribution Plant	1,675	0	2,598,355
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			30,145 28
Office Furniture and Equipment (391)			43,855 29
Transportation Equipment (392)			52,429 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			18,337 32
Laboratory Equipment (395)			1,791 33
Power-Operated Equipment (396)	2,034		146,385 34
Communication Equipment (397)			4,074 35
Miscellaneous Equipment (398)			15,079 36
Other Tangible Property (399)			0 37
Total General Plant	2,034	0	312,095
Total utility plant in service directly assignable	3,709	0	2,916,597
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	3,709	0	2,916,597

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)	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)	0		14
Communication Equipment (370)	0		15
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)	0		16
Structures and Improvements (375)	0		17
Mains (376)	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)	34,012	3,338	22
Meters (381)	0		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)			11,373 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)			37,350 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)	0		24
Ind. Meas. and Reg. Station Equipment (385)	0		25
Property on Customer Premises (386)	0		26
Total Distribution Plant	45,385	3,338	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	0		28
Office Furniture and Equipment (391)	35,043		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	35,043	0	
Total utility plant in service directly assignable	80,428	3,338	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	80,428	3,338	

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	0	48,723
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			0 28
Office Furniture and Equipment (391)			35,043 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	35,043
Total utility plant in service directly assignable	0	0	83,766
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	0	0	83,766

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)	1,392	3.70%	228	8
Communication Equipment (370)	0			9
Total Transmission Plant	1,392		228	
DISTRIBUTION PLANT				
Structures and Improvements (375)	4,829	3.00%	391	10
Mains (376)	365,836	3.00%	44,368	11
Compressor Station Equipment (377)	0			12
Meas. and Reg. Station Equipment - General (378)	0			13
Meas. and Reg. Station Equipment - Cty. Gate (379)	33,855	3.70%	2,700	14
Services (380)	272,522	3.70%	25,207	15
Meters (381)	70,707	3.70%	6,501	16
House Regulators (383)	6,743	3.57%	545	17
Ind. Meas. and Reg. Station Equipment (385)	6,191	10.00%	1,504	18
Property on Customer Premises (386)	173	4.00%	14	19
Total Distribution Plant	760,856		81,230	
GENERAL PLANT				
Structures and Improvements (390)	8,065	2.50%	753	20
Office Furniture and Equipment (391)	26,939	2.00%	3,186	21
Transportation Equipment (392)	15,229	10.00%	6,723	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					1,620 8
370					0 9
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,620</u>
375					5,220 10
376					410,204 11
377					0 12
378					0 13
379					36,555 14
380	1,675				296,054 15
381					77,208 16
383					7,288 17
385					7,695 18
386					187 19
	<u>1,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>840,411</u>
390					8,818 20
391					30,125 21
392					21,952 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)	14,354	14.29%	779	24
Laboratory Equipment (395)	830	3.70%	66	25
Power-Operated Equipment (396)	18,022	5.56%	14,393	26
Communication Equipment (397)	3,553	14.29%	156	27
Miscellaneous Equipment (398)	6,021	5.56%	1,173	28
Other Tangible Property (399)	0			29
Total General Plant	93,013		27,229	
Total accum. prov. directly assignable	855,261		108,687	
 Common Utility Plant Allocated to Gas Department	 0			 30
 Total accum. prov. for depreciation	 855,261		 108,687	

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					15,133 24
395					896 25
396	2,034				30,381 26
397					3,709 27
398					7,194 28
399					0 29
	<u>2,034</u>	0	0	0	118,208
	3,709	0	0	0	960,239
					0 30
	<u>3,709</u>	0	0	0	960,239

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)	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)	0			8
Communication Equipment (370)	0			9
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (375)	0			10
Mains (376)	2,671	3.00%	325	11
Compressor Station Equipment (377)	0			12
Meas. and Reg. Station Equipment - General (378)	0			13
Meas. and Reg. Station Equipment - Cty. Gate (379)	0			14
Services (380)	8,671	3.70%	1,322	15
Meters (381)	0			16
House Regulators (383)	0			17
Ind. Meas. and Reg. Station Equipment (385)	0			18
Property on Customer Premises (386)	0			19
Total Distribution Plant	11,342		1,647	
GENERAL PLANT				
Structures and Improvements (390)	0			20
Office Furniture and Equipment (391)	6,814	15.00%	11,681	21
Transportation Equipment (392)	0			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					2,996 11
377					0 12
378					0 13
379					0 14
380					9,993 15
381					0 16
383					0 17
385					0 18
386					0 19
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,989</u>
390					0 20
391					18,495 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)	0		23
Tools, Shop and Garage Equipment (394)	0		24
Laboratory Equipment (395)	0		25
Power-Operated Equipment (396)	0		26
Communication Equipment (397)	0		27
Miscellaneous Equipment (398)	0		28
Other Tangible Property (399)	0		29
Total General Plant	6,814		11,681
Total accum. prov. directly assignable	18,156		13,328
 Common Utility Plant Allocated to Gas Department	 0		 30
 Total accum. prov. for depreciation	 18,156		 13,328

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	18,495
	0	0	0	0	31,484
					0 30
	0	0	0	0	31,484

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	1,091	773,957	971,778	1
Commercial and Industrial Sales (481)					
	CG-1	79	120,394	147,065	2
	CG-2	21	117,462	133,532	3
	LG-1	4	170,083	182,824	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	CG-1	10	8,033	10,090	6
Total Sales of Gas		1,205	1,189,929	1,445,289	

GAS OPERATING SECTION FOOTNOTES

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.

Account 730-The cost of natural gas increased \$2.22 per unit in 2005 as compared to prices in 2004.
