



3013 (02-05-09)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

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

For the Year Ended: DECEMBER 31, 2009

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	F-99
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	W-99
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28
Electric Operating Section Footnotes	E-99
GAS OPERATING SECTION	
Gas Operating Revenues & Expenses	G-01
Other Operating Revenues (Gas)	G-02
Gas Operation and Maintenance Expenses	G-03
Taxes (Acct. 408 - Gas)	G-04
Property Tax Equivalent (Gas)	G-05
Gas Utility Plant in Service --Plant Financed by Utility or Municipality--	G-06
Gas Utility Plant in Service --Plant Financed by Contributions--	G-07
Accumulated Provision for Depreciation - Gas --Plant Financed by Utility or Municipality--	G-08
Accumulated Provision for Depreciation - Gas --Plant Financed by Contributions--	G-10
Sales of Gas by Rate Schedule	G-12
Gas Operating Section Footnotes	G-99

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FLORENCE UTILITY COMMISSION

Utility Address: 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:

P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email 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 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: RBEARD@WIPFLI.COM

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

Name: JOSEPH WITYNSKI

Title: CHAIRMAN

Office Address:

P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email Address: RFRIBERG@WPPISYS.ORG

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2006

Period covered by most recent audit: 12/31/2006

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email Address: RFRIBERG@WPPISYS.ORG

Name: MS JOAN CHURCHILL

Title: EXECUTIVE ASSISTANT

Office Address:

P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email 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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

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, 2009 and 2008, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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

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

Wipfli LLP

March 18, 2010
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,500,871	3,733,309	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,882,907	3,143,769	2
Depreciation Expense (403)	334,905	324,774	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	185,835	185,131	5
Total Operating Expenses	3,403,647	3,653,674	
Net Operating Income	97,224	79,635	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,224	79,635	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,316	6,569	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	399,341	145,131	10
Miscellaneous Nonoperating Income (421)	8,574	40,163	11
Total Other Income	411,231	191,863	
Total Income	508,455	271,498	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	22,371	22,371	12
Other Income Deductions (426)	38,341	37,523	13
Total Miscellaneous Income Deductions	60,712	59,894	
Income Before Interest Charges	447,743	211,604	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	7,857	9,917	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	153,134	164,109	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	160,991	174,026	
Net Income	286,752	37,578	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,453,130	6,285,231	20
Balance Transferred from Income (433)	286,752	37,578	21
Miscellaneous Credits to Surplus (434)	132,884	130,321	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,872,766	6,453,130	

DETAILS OF INCOME STATEMENT ACCOUNTS

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	3,500,871	0	3,500,871	1
Total (Acct. 400):	3,500,871	0	3,500,871	
Operation and Maintenance Expense (401-402):				
Derived	2,882,907	0	2,882,907	2
Total (Acct. 401-402):	2,882,907	0	2,882,907	
Depreciation Expense (403):				
Derived	334,905	0	334,905	3
Total (Acct. 403):	334,905	0	334,905	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	185,835	0	185,835	5
Total (Acct. 408):	185,835	0	185,835	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	97,224	0	97,224	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	3,316	0	3,316	8
Total (Acct. 415-416):	3,316	0	3,316	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	52,787	0	52,787	11
APEA DIVIDEND CHECK	50,000	0	50,000	12
NPGA DIVIDEND	296,554		296,554	13
Total (Acct. 419):	399,341	0	399,341	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	14
Contributed Plant - Electric		3,583	3,583	15
Contributed Plant - Gas		4,374	4,374	16

DETAILS OF INCOME STATEMENT ACCOUNTS

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				
Miscellaneous Nonoperating Income (421):				
MISCELLANEOUS	617		617	17
Total (Acct. 421):	617	7,957	8,574	
TOTAL OTHER INCOME:	403,274	7,957	411,231	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(16,203)	0	(16,203)	18
AMORTIZATION OF PLANT AQUISITION ADJUSTMENTS	38,574		38,574	19
Total (Acct. 425):	22,371	0	22,371	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,057	21,057	20
Depreciation Expense on Contributed Plant - Electric	0	14,867	14,867	21
Depreciation Expense on Contributed Plant - Gas	0	2,417	2,417	22
NONE			0	23
Total (Acct. 426):	0	38,341	38,341	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	22,371	38,341	60,712	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	24
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	7,857		7,857	25
Total (Acct. 428):	7,857	0	7,857	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	26
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	153,134	0	153,134	27
Total (Acct. 430):	153,134	0	153,134	
Other Interest Expense (431):				
Derived	0	0	0	28
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	29
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	160,991	0	160,991	
NET INCOME:	317,136	(30,384)	286,752	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,352,239	1,100,891	6,453,130	30
Total (Acct. 216):	5,352,239	1,100,891	6,453,130	
Balance Transferred from Income (433):				
Derived	317,136	(30,384)	286,752	31
Total (Acct. 433):	317,136	(30,384)	286,752	
Miscellaneous Credits to Surplus (434):				
PROPERTY TAX EQUIVALENT WAIVED	132,884		132,884	32
Total (Acct. 434):	132,884	0	132,884	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	33
Total (Acct. 435)--Debit:	0	0	0	
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	35
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,802,259	1,070,507	6,872,766	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

Property tax equivalent waived

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,027	23,422		6,089	35,538	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	11,688	11,860		5,710	29,258	2
Payroll	2,424	540			2,964	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	14,112	12,400	0	5,710	32,222	
Net income (or loss)	(8,085)	11,022	0	379	3,316	

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	210,445	1,785,160	0	1,505,266	3,500,871	1
Less: interdepartmental sales	265		0	12,777	13,042	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	448	2,283		3,382	6,113	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	209,732	1,782,877	0	1,489,107	3,481,716	

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	43,373	0	43,373	1
Electric operating expenses	177,498	0	177,498	2
Gas operating expenses	182,569	0	182,569	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	23,353	0	23,353	5
Merchandising and jobbing	2,965	0	2,965	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	9,577	4,152	13,729	8
Electric utility plant accounts	29,157	1,092	30,249	9
Gas utility plant accounts	50,324	2,731	53,055	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	1,778	2,950	4,728	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	10,925	(10,925)	0	18
All other accounts	0	0	0	19
Total Payroll	531,519	0	531,519	

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	1.1	1
Electric	3.9	2
Gas	4.5	3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,225,733	10,856,856	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,909,542	4,554,959	2
Utility Plant Acquisition Adjustments (117-118)	639,165	677,740	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,955,356	6,979,637	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,312,624	3,340,129	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	391,428	442,429	17
Other Accounts Receivable (143)	30,693	43,935	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	103,379	51,935	20
Plant Materials and Operating Supplies (154)	323,224	201,475	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	17,564	17,928	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	4,178,912	4,097,831	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,280	40,951	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	187	34
Total Deferred Debits	33,280	41,138	
Total Assets and Other Debits	11,167,548	11,118,606	

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	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	6,872,766	6,453,130	37
Total Proprietary Capital	6,960,627	6,540,991	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	3,658,190	3,910,760	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,658,190	3,910,760	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	207,662	324,583	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	2,738	2,628	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	52,334	56,224	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	42,341	26,217	48
Total Current and Accrued Liabilities	305,075	409,652	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	243,656	257,203	51
Total Deferred Credits	243,656	257,203	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,167,548	11,118,606	

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	2,499,836	0	3,140,264	5,216,756	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)	1,380,707	0	3,221,671	4,885,017	2
Utility Plant in Service - Contributed Plant (101.2)	1,143,616	0	105,108	465,634	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	12,395		8,313	3,272	8
Total Utility Plant	2,536,718	0	3,335,092	5,353,923	
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)	449,189	0	1,412,134	2,404,464	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	295,816	0	56,420	291,519	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	745,005	0	1,468,554	2,695,983	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,791,713	0	1,866,538	2,657,940	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION 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)	421,202	1,296,207	2,232,136		3,949,545	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,242	117,609	189,054		334,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	750				750	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	28,992	117,609	189,054	0	335,655	16
Debits during year						17
Book cost of plant retired	1,005	1,682	16,726		19,413	18
Cost of removal	0	0	0		0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,005	1,682	16,726	0	19,413	25
Balance end of year (111.1)	449,189	1,412,134	2,404,464	0	4,265,787	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	274,759	54,003	276,652		605,414	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,057	2,417	14,867		38,341	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	21,057	2,417	14,867	0	38,341	16
Debits during year						17
Book cost of plant retired	0	0	0		0	18
Cost of removal	0	0	0		0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	295,816	56,420	291,519	0	643,755	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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
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		1
Additions:		
Provision for uncollectibles during year	6,113	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	6,113	
Deductions:		
Accounts written off during the year: Utility Customers	6,113	5
Accounts written off during the year: Others		6
Total accounts written off	6,113	
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)			133,137		133,137	128,371	3
Total Electric Utility					133,137	128,371	

Account	Total End of Year	Amount Prior Year	
Electric utility total	133,137	128,371	1
Water utility (154)	32,916	34,653	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	157,171	38,451	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	323,224	201,475	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

Gas Utility - 154- Increase in materials and supplies is due to the Utility having stored gas of \$113,083 at the end of 2009. The Utility has not stored gas in prior years.

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	6,373	1
09/01/04 BOND DSCOUNT	5,766	428	26,907	2
NONE				3
Total			33,280	
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 (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
G.O. BOND	08/02/2001	08/01/2011	4.54%	41,081	1
G.O. BOND	09/09/2004	09/01/2014	3.24%	3,117,109	2
G.O. BOND	08/01/2001	08/01/2013	4.60%	500,000	3
Total for Account 223				3,658,190	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	31,329	2
Charged electric department expense	79,786	3
Charged sewer department expense		4
Other (explain):		
Charged gas department expense	74,720	5
Total Accruals and other credits	185,835	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	35,844	7
PSC Remainder Assessment	3,418	8
Other (explain):		
WI Gross Revenue Assessment	14,098	9
Property tax equivalent on meters charged to sewer	(409)	10
Property tax equivalent	132,884	11
Total payments and other debits	185,835	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

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	42,565	125,773	126,868	41,470	3
G.O. BOND 8/2001	1,202	2,512	2,906	808	4
G.O. BOND 2001	12,457	24,849	27,250	10,056	5
Subtotal	56,224	153,134	157,024	52,334	
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	56,224	153,134	157,024	52,334	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,923	8
Electric	179,681	9
Sewer (Regulated)		10
Other (specify):		
GAS	195,824	11
Total (Acct. 142):	391,428	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	30,693	13
Other (specify):		
NONE		14
Total (Acct. 143):	30,693	
Receivables from Municipality (145):		
FIRE DEPARTMENT LOAN	26,567	15
DELINQUENT ACCOUNTS	76,812	16
Total (Acct. 145):	103,379	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Prepayments (165):		
PREPAID INSURANCE	17,564	17
Total (Acct. 165):	17,564	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	226,821	24
ENERGY ASSISTANCE	8,456	25
PUBLIC BENEFITS	8,379	26
Total (Acct. 253):	243,656	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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

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)	1,363,376	4,818,193	0	3,128,700	9,310,269	1
Materials and Supplies	33,784	130,754	0	97,811	262,349	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	435,195	2,318,300	0	1,354,170	4,107,665	4
Customer Advances for Construction					0	5
Regulatory Liability	112,315	116,439	0	6,168	234,922	6
NONE					0	7
Average Net Rate Base	849,650	2,514,208	0	1,866,173	5,230,031	
Net Operating Income	63,617	22,132	0	11,475	97,224	8
Net Operating Income as a percent of						
Average Net Rate Base	7.49%	0.88%	N/A	0.61%	1.86%	

**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	116,188	120,455	0	6,381	243,024	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	108,442	112,424	0	5,955	226,821	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The rate increase for natural gas service will increase annual revenue by 5.9 percent.

The rate increase for the electric utility will increase annual revenue by 4.9 percent

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Rate change proceedings in electric and gas departments

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

Property tax equivalent waived

Materials and Supplies (Page F-13)

General footnotes

Gas Utility - 154- Increase in materials and supplies is due to the Utility having stored gas of \$113,083 at the end of 2009. The Utility has not stored gas in prior years.

Detail of Other Balance Sheet Accounts (Page F-22)

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, 2009 and 2008, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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

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

Wipfli LLP

March 18, 2010
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	207,157	209,760	1
Total Sales of Water	207,157	209,760	
Other Operating Revenues			
Forfeited Discounts (470)	802	724	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,486	2,938	5
Total Other Operating Revenues	3,288	3,662	
Total Operating Revenues	210,445	213,422	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	9,137	8,244	7
Water Treatment Expenses (640-652)	6,936	11,542	8
Transmission and Distribution Expenses (660-678)	35,231	22,327	9
Customer Accounts Expenses (901-906)	5,640	7,353	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	30,313	41,759	12
Total Operation and Maintenance Expenses	87,257	91,225	
Other Operating Expenses			
Depreciation Expense (403)	28,242	29,311	13
Amortization Expense (404-407)		0	14
Taxes (408)	31,329	31,152	15
Total Other Operating Expenses	59,571	60,463	
Total Operating Expenses	146,828	151,688	
NET OPERATING INCOME	63,617	61,734	

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 (Account 461).
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 (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	272	10,206	66,598	5
Commercial (461.2)	69	7,223	36,518	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	341	17,429	103,116	
Private Fire Protection Service (462)	6		5,148	9
Public Fire Protection Service (463)	2		83,697	10
Other Water Sales (465)	13	2,711	14,931	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	1	46	265	13
Total Sales of Water	363	20,186	207,157	

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)	1
NONE				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	83,697	3
NONE		4
Total Public Fire Protection Service (463)	83,697	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	802	6
Other (specify):		
Total Forfeited Discounts (470)	802	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
EQUIPMENT CHARGES	1,705	10
Return on net investment in meters charged to sewer department	781	11
Other (specify):		
Total Other Water Revenues (474)	2,486	

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 Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	3,145	3,636	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	5,992	4,608	16
Pumping Labor and Expenses (624)	0		17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	0		24
Total Pumping Expenses	9,137	8,244	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	3,617	7,761	26
Operation Labor and Expenses (642)	2,539	2,668	27
Miscellaneous Expenses (643)	780	1,113	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
Total Water Treatment Expenses	6,936	11,542	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0		33
Storage Facilities Expenses (661)	0		34
Transmission and Distribution Lines Expenses (662)	0		35
Meter Expenses (663)	0		36
Customer Installations Expenses (664)	0		37
Miscellaneous Expenses (665)	0		38
Rents (666)	0		39
Maintenance Supervision and Engineering (670)	0		40
Maintenance of Structures and Improvements (671)	0		41
Maintenance of Distribution Reservoirs and Standpipes (672)	0		42
Maintenance of Transmission and Distribution Mains (673)	25,578	20,475	43
Maintenance of Services (675)	3,365	176	44
Maintenance of Meters (676)	5,411	441	45
Maintenance of Hydrants (677)	877	1,235	46
Maintenance of Miscellaneous Plant (678)	0		47
Total Transmission and Distribution Expenses	35,231	22,327	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0		48
Meter Reading Expenses (902)	1,506	2,279	49
Customer Records and Collection Expenses (903)	3,686	5,074	50
Uncollectible Accounts (904)	448	0	51
Miscellaneous Customer Accounts Expenses (905)	0		52
Customer Service and Information Expenses (906)	0		53
Total Customer Accounts Expenses	5,640	7,353	
SALES EXPENSES			
Sales Expenses (910)	0		54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	4,083	3,395	55
Office Supplies and Expenses (921)	1,546	1,808	56
Administrative Expenses Transferred--Credit (922)	0		57
Outside Services Employed (923)	3,248	5,400	58
Property Insurance (924)	505	464	59
Injuries and Damages (925)	4,752	3,247	60
Employee Pensions and Benefits (926)	6,229	9,203	61
Regulatory Commission Expenses (928)	0		62
Duplicate Charges--Credit (929)	0		63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	500	440	64
Rents (931)		0	65
Maintenance of General Plant (932)	9,450	17,802	66
Total Administrative and General Expenses	30,313	41,759	
Total Operation and Maintenance Expenses	87,257	91,225	

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		29,882	29,886	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		409	328	2
Net property tax equivalent		29,473	29,558	
Social Security		1,172	1,461	3
PSC Remainder Assessment		684	126	4
Other (specify): UNEMPLOYMENT TAX		0	7	5
Total tax expense		31,329	31,152	

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		0.178046				3
County tax rate	mills		6.503151				4
Local tax rate	mills		2.754412				5
School tax rate	mills		8.665546				6
Voc. school tax rate	mills		1.613445				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.714600				10
Less: state credit	mills		0.841912				11
Net tax rate	mills		18.872688				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		2.754412				14
Combined School Tax Rate	mills		10.278991				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.033403				17
Total Tax Rate	mills		19.714600				18
Ratio of Local and School Tax to Total	dec.		0.661104				19
Total tax net of state credit	mills		18.872688				20
Net Local and School Tax Rate	mills		12.476812				21
Utility Plant, Jan. 1	\$	2,499,836	2,499,836				22
Materials & Supplies	\$	34,653	34,653				23
Subtotal	\$	2,534,489	2,534,489				24
Less: Plant Outside Limits	\$	29,249	29,249				25
Taxable Assets	\$	2,505,240	2,505,240				26
Assessment Ratio	dec.		0.956000				27
Assessed Value	\$	2,395,009	2,395,009				28
Net Local & School Rate	mills		12.476812				29
Tax Equiv. Computed for Current Year	\$	29,882	29,882				30
Tax Equivalent per 1994 PSC Report	\$	26,752					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,882					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	1				1	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	1	0	0	0	1	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	109,268				109,268	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	191,786				191,786	8
Supply Mains (316)	117,346				117,346	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	418,400	0	0	0	418,400	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	61,003				61,003	12
Other Power Production Equipment (323)	2,971				2,971	13
Electric Pumping Equipment (325)	140,418	13,522			153,940	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,024				3,024	16
Total Pumping Plant	207,416	13,522	0	0	220,938	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	29,022				29,022	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	29,022	0	0	0	29,022	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	148,188				148,188	24
Transmission and Distribution Mains (343)	255,591				255,591	25
Services (345)	66,692	3,948	635		70,005	26
Meters (346)	66,258	12,936	370		78,824	27
Hydrants (348)	37,363	1,888			39,251	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	574,092	18,772	1,005	0	591,859	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,104				22,104	31
Office Furniture and Equipment (391)	0	238		2,166	2,404	32
Computer Equipment (391.1)	26,661	95		(2,166)	24,590	33
Transportation Equipment (392)	10,238	632			10,870	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	1,513				1,513	37
Power Operated Equipment (396)	40,652	2,099			42,751	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	15,947	308			16,255	41
Total General Plant	117,115	3,372	0	0	120,487	
Total utility plant in service directly assignable	1,346,046	35,666	1,005	0	1,380,707	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,346,046	35,666	1,005	0	1,380,707	

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

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

If Adjustments for any account are nonzero, please explain.

The adjustment to accounts 391 and 391.1 is to properly report office equipment and computer equipment that were all reported in 391.1 in prior years in error.

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	9,284				9,284	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	196,249				196,249	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	205,533	0	0	0	205,533	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	129,315				129,315	12
Other Power Production Equipment (323)	2,054				2,054	13
Electric Pumping Equipment (325)	36,833				36,833	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	168,202	0	0	0	168,202	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	285,712				285,712	24
Transmission and Distribution Mains (343)	422,499				422,499	25
Services (345)	2,332				2,332	26
Meters (346)	0				0	27
Hydrants (348)	45,321				45,321	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	755,864	0	0	0	755,864	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	14,017				14,017	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	14,017	0	0	0	14,017	
Total utility plant in service directly assignable	1,143,616	0	0	0	1,143,616	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,143,616	0	0	0	1,143,616	

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	95,795	3.00%	5,812	4
Supply Mains (316)	34,841	1.18%	1,381	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	130,636		7,193	
PUMPING PLANT				
Structures and Improvements (321)	13,580	2.20%	1,356	7
Other Power Production Equipment (323)	415	4.00%	119	8
Electric Pumping Equipment (325)	28,784	4.00%	5,887	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	1,938	3.30%	101	11
Total Pumping Plant	44,717		7,463	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	12,478	2.50%	726	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	12,478		726	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	51,189	2.00%	2,964	17
Transmission and Distribution Mains (343)	34,417	1.18%	3,007	18
Services (345)	20,169	2.10%	651	19
Meters (346)	34,090	4.00%	1,500	20
Hydrants (348)	3,402	1.33%	511	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	143,267		8,633	
GENERAL PLANT				
Structures and Improvements (390)	11,794	2.50%	553	23
Office Furniture and Equipment (391)	0	14.29%	216	24
Computer Equipment (391.1)	23,356	14.29%	993	25
Transportation Equipment (392)	10,149	15.00%	164	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	569	5.00%	76	29

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					101,607	4
316					36,222	5
317					0	6
	0	0	0	0	137,829	
321					14,936	7
323					534	8
325					34,671	9
326					0	10
328					2,039	11
	0	0	0	0	52,180	
331					0	12
332					13,204	13
333					0	14
334					0	15
	0	0	0	0	13,204	
341					0	16
342					54,153	17
343					37,424	18
345	635				20,185	19
346	370				35,220	20
348					3,913	21
349					0	22
	1,005	0	0	0	150,895	
390					12,347	23
391				1,192	1,408	24
391.1				(1,192)	23,157	25
392					10,313	26
393					0	27
394					0	28
395					645	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	32,916	15.00%	2,601	30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	11,320	5.00%	374	33
Total General Plant	90,104		4,977	
Total accum. prov. directly assignable	421,202		28,992	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	421,202		28,992	

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)	
396					35,517	30
397					0	31
397.1					0	32
398					11,694	33
	0	0	0	0	95,081	
	1,005	0	0	0	449,189	
					0	34
	1,005	0	0	0	449,189	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustment to accounts 391 and 391.1 is to properly report accumulated depreciation for office equipment and computer equipment that were all reported in 391.1 in prior years in error.

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

This page intentionally left blank

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	20,814	2.00%	5,946	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	20,814		5,946	
PUMPING PLANT				
Structures and Improvements (321)	27,085	2.22%	2,874	7
Other Power Production Equipment (323)	287	4.00%	82	8
Electric Pumping Equipment (325)	24,948	4.00%	819	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	52,320		3,775	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	99,577	2.00%	5,714	17
Transmission and Distribution Mains (343)	77,598	1.18%	4,970	18
Services (345)	392	2.10%	48	19
Meters (346)	0	0.00%		20
Hydrants (348)	10,042	1.33%	604	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	187,609		11,336	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	14,016	14.29%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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					26,760	4
316					0	5
317					0	6
	0	0	0	0	26,760	
321					29,959	7
323					369	8
325					25,767	9
326					0	10
328					0	11
	0	0	0	0	56,095	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					105,291	17
343					82,568	18
345					440	19
346					0	20
348					10,646	21
349					0	22
	0	0	0	0	198,945	
390					0	23
391					0	24
391.1					14,016	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	14,016		0	
Total accum. prov. directly assignable	274,759		21,057	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	274,759		21,057	

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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	14,016	
	0	0	0	0	295,816	
					0	34
	0	0	0	0	295,816	

SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,111	2,111	1
February			2,797	2,797	2
March			3,484	3,484	3
April			2,783	2,783	4
May			2,481	2,481	5
June			2,206	2,206	6
July			2,690	2,690	7
August			2,571	2,571	8
September			2,802	2,802	9
October			2,644	2,644	10
November			2,527	2,527	11
December			2,710	2,710	12
Total annual pumpage	0	0	31,806	31,806	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	31,806	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	31,806	3
Less: Gallons (000's) sold:	20,186	4
Gallons (000's) entering distribution system but not sold:	11,620	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	600	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:	1,900	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,600	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,100	13
Gallons (000's) lost due to service leaks or breaks:	900	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	7,020	17
Subtotal of Estimated Losses:	9,020	18
Percentage of water entering distribution system sold:	63%	19
Percentage of unaccounted for water:	22%	20
If more than 15%, indicate causes:		21
Distribution system leaks, both service and aging 4" steel mains		22
If more than 15%, state what action has been taken to reduce water loss:		23
Service replacements and repair of the main. Plans for replacement are being prepared.		24

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	277	25
Date of maximum: 09/06/2009		26
Cause of maximum: Leak on Florence Avenue		27
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	28
Date of minimum: 01/03/2009		29
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	44,138	30
If water is purchased:		31
Vendor Name:		32
Point of Delivery:		33
What percentage of purchased water is surface water?		34
Number of main breaks repaired this year:	3	35
Number of service breaks repaired this year:	3	36
Population served (estimate the number of individuals served):		37
Inside municipality?	1,500	38
Outside municipality?	120	39

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)	
727 NORWAY STREET	1	130	20	612,000	Yes	1
3592 BREWERY LANE	2	108	10	295,000	Yes	2
5771 TOWER DRIVE	4	114	14	648,000	Yes	3
6076 CHAPIN STREET	3	130	16	1,800,000	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	727 NORWAY STREET	3592 BREWERY LN	6076 CHAPIN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1952	1969	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RG-750 #4			15
Location	5771 TOWER DRIVE			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GOULD'S LINESHAFT			19
Year Installed	2004			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	450			22
Pump Motor or Standby Engine Mfr	EMERSON			24
Year Installed	2004			25
Type	ELECTRIC			26
Horsepower	40			27
Footnotes				28

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	727 NORWAY STREET	INDUSTRIAL PARK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1952	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	120	198		6
Total capacity in gallons (actual)	69,000	200,000		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.)	0.6480	0.2949		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	815				815	1
P	D	2.000	1,850				1,850	2
M	D	3.000	0				0	3
M	D	4.000	3,011				3,011	4
M	D	6.000	5,435				5,435	5
P	D	6.000	2,140				2,140	6
M	D	8.000	18,624				18,624	7
P	D	8.000	12,766				12,766	8
M	D	12.000	1,628				1,628	9
P	D	12.000	769				769	10
Total Within Municipality			47,038	0	0	0	47,038	
M	D	3.000	4,635				4,635	11
M	D	4.000	6,174				6,174	12
M	D	8.000	800				800	13
Total Outside of Municipality			11,609	0	0	0	11,609	
Total Utility			58,647	0	0	0	58,647	

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				1		1
M	0.750	303		3		300	32	2
P	1.000	42	4			46		3
M	1.000	48				48	1	4
M	1.250	2		1		1	1	5
P	1.500	1				1	1	6
M	1.500	6				6		7
P	2.000	3	1			4		8
M	2.000	5				5		9
M	3.000	2				2		10
P	4.000	1				1		11
M	4.000	2				2		12
M	6.000	3				3		13
M	8.000	1				1		14
Total Utility		420	5	4	0	421	35	

WATER SERVICES

Water Services (Page W-20)

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

Services added in 2009 were financed with Utility funds

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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		2		0	0	1
0.625	371	6			377	91	2
1.000	27	2			29	14	3
1.250	1				1	0	4
1.500	4				4	0	5
2.000	12				12	0	6
3.000	4				4	0	7
4.000	1				1	0	8
Total:	422	8	2	0	428	105	

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	0	0	0	0	0	0	0	1
0.625	277	43	0	3	1	53	377	2
1.000	9	16	0	3	0	1	29	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	3	0	1	0	0	4	7
4.000	0	1	0	0	0	0	1	8
Total:	286	70	0	13	1	58	428	

METERS

Meters (Page W-21)

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

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	10				10	1
Within Municipality	96	1			97	2
Total Fire Hydrants	106	1	0	0	107	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	75
Number of distribution system valves end of year:	101
Number of distribution valves operated during year:	73

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

The adjustment to accounts 391 and 391.1 is to properly report office equipment and computer equipment that were all reported in 391.1 in prior years in error.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustment to accounts 391 and 391.1 is to properly report accumulated depreciation for office equipment and computer equipment that were all reported in 391.1 in prior years in error.

Water Services (Page W-20)

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

Services added in 2009 were financed with Utility funds

Meters (Page W-21)

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,752,130	1,799,090	1
Total Sales of Electricity	1,752,130	1,799,090	
Other Operating Revenues			
Forfeited Discounts (450)	10,414	8,843	2
Miscellaneous Service Revenues (451)	175	122	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,718	1,517	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	17,723	18,828	7
Total Other Operating Revenues	33,030	29,310	
Total Operating Revenues	1,785,160	1,828,400	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,101,684	1,164,035	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	108,021	113,439	10
Customer Accounts Expenses (901-905)	61,989	64,532	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	222,494	213,345	14
Total Operation and Maintenance Expenses	1,494,188	1,555,351	
Other Expenses			
Depreciation Expense (403)	189,054	179,143	15
Amortization Expense (404-407)		0	16
Taxes (408)	79,786	77,685	17
Total Other Expenses	268,840	256,828	
Total Operating Expenses	1,763,028	1,812,179	
NET OPERATING INCOME	22,132	16,221	

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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,414	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,414	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	175	3
Total Miscellaneous Service Revenues (451)	175	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL INCOME	4,718	5
Total Rent from Electric Property (454)	4,718	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
EQUIPMENT REVENUE	17,346	7
OTHER INCOME	377	8
Total Other Electric Revenues (456)	17,723	

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
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

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			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,101,684	1,164,035	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	1,101,684	1,164,035	
Total Power Production Expenses	1,101,684	1,164,035	
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)	13,321	13,340	50
Load Dispatching (581)		0	51
Station Expenses (582)	16,227	18,185	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)	600	4,813	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	3,346	1,916	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)	57,771	62,951	63

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			
Maintenance of Underground Lines (594)	4,897	4,969	64
Maintenance of Line Transformers (595)	7,974	2,784	65
Maintenance of Street Lighting and Signal Systems (596)	2,429	1,502	66
Maintenance of Meters (597)	1,456	2,979	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	108,021	113,439	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	6,131	7,087	70
Customer Records and Collection Expenses (903)	53,575	55,470	71
Uncollectible Accounts (904)	2,283	1,975	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	61,989	64,532	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,866	21,855	79
Office Supplies and Expenses (921)	21,392	18,889	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	18,722	13,959	82
Property Insurance (924)	1,443	1,326	83
Injuries and Damages (925)	14,601	9,312	84
Employee Pensions and Benefits (926)	83,464	84,952	85
Regulatory Commission Expenses (928)	2,262	0	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	2,631	3,325	88
Rents (931)		0	89
Maintenance of General Plant (932)	57,113	59,727	90
Total Administrative and General Expenses	222,494	213,345	
Total Operation and Maintenance Expenses	1,494,188	1,555,351	

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		54,869	52,302	1
Social Security		16,501	15,663	2
Wisconsin Gross Receipts Tax		7,049	8,289	3
PSC Remainder Assessment		1,367	1,350	4
Other (specify):				
UNEMPLOYMENT			81	5
Total tax expense		79,786	77,685	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.178046				3
County tax rate	mills		6.503151				4
Local tax rate	mills		2.754412				5
School tax rate	mills		8.665546				6
Voc. school tax rate	mills		1.613445				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.714600				10
Less: state credit	mills		0.841912				11
Net tax rate	mills		18.872688				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		2.754412				14
Combined School Tax Rate	mills		10.278991				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.033403				17
Total Tax Rate	mills		19.714600				18
Ratio of Local and School Tax to Total	dec.		0.661104				19
Total tax net of state credit	mills		18.872688				20
Net Local and School Tax Rate	mills		12.476812				21
Utility Plant, Jan. 1	\$	5,216,756	5,216,756				22
Materials & Supplies	\$	128,371	128,371				23
Subtotal	\$	5,345,127	5,345,127				24
Less: Plant Outside Limits	\$	745,056	745,056				25
Taxable Assets	\$	4,600,071	4,600,071				26
Assessment Ratio	dec.		0.956000				27
Assessed Value	\$	4,397,668	4,397,668				28
Net Local & School Rate	mills		12.476812				29
Tax Equiv. Computed for Current Year	\$	54,869	54,869				30
Tax Equivalent per 1994 PSC Report	\$	23,882					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	54,869					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	9,968				9,968	34
Structures and Improvements (361)	14,164				14,164	35
Station Equipment (362)	893,911	14,338			908,249	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	438,854	7,976			446,830	38
Overhead Conductors and Devices (365)	543,284	2,011			545,295	39
Underground Conduit (366)	48,029				48,029	40
Underground Conductors and Devices (367)	729,691	33,948			763,639	41
Line Transformers (368)	624,692	18,584			643,276	42
Services (369)	316,797	13,792			330,589	43
Meters (370)	113,123	5,170	251		118,042	44
Installations on Customers' Premises (371)	2,174				2,174	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	55,084	1,185			56,269	47
Total Distribution Plant	3,789,771	97,004	251	0	3,886,524	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	61,844				61,844	49
Office Furniture and Equipment (391)	37,041	3,569			40,610	50
Computer Equipment (391.1)	100,891	1,242			102,133	51
Transportation Equipment (392)	226,955	9,472	16,475		219,952	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	3,908	2,475			6,383	54
Laboratory Equipment (395)	5,116				5,116	55
Power Operated Equipment (396)	316,229	31,496			347,725	56
Communication Equipment (397)	87,120	5,115			92,235	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	122,495				122,495	59
Other Tangible Property (399)	0				0	60
Total General Plant	961,599	53,369	16,475	0	998,493	
Total utility plant in service directly assignable	4,751,370	150,373	16,726	0	4,885,017	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	4,751,370	150,373	16,726	0	4,885,017	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	105,625				105,625	38
Overhead Conductors and Devices (365)	77,918				77,918	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	210,666	3,432			214,098	41
Line Transformers (368)	0				0	42
Services (369)	27,793	150			27,943	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
Total Distribution Plant	422,002	3,582	0	0	425,584	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	40,050				40,050	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

**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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	40,050	0	0	0	40,050	
Total utility plant in service directly assignable	462,052	3,582	0	0	465,634	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	462,052	3,582	0	0	465,634	

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	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	8,967	2.90%	405	27
Station Equipment (362)	292,697	3.10%	28,009	28
Storage Battery Equipment (363)	0	0.00%		29

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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					9,372	27
362					320,706	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	333,470	3.90%	23,688	30
Overhead Conductors and Devices (365)	225,119	3.20%	22,236	31
Underground Conduit (366)	27,628	2.50%	1,201	32
Underground Conductors and Devices (367)	224,660	3.33%	26,924	33
Line Transformers (368)	235,039	3.20%	21,186	34
Services (369)	140,803	4.40%	16,437	35
Meters (370)	8,660	3.60%	3,494	36
Installations on Customers' Premises (371)	1,438	9.00%	181	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	44,215	4.10%	571	39
Total Distribution Plant	1,542,696		144,332	
GENERAL PLANT				
Structures and Improvements (390)	39,987	2.50%	1,546	40
Office Furniture and Equipment (391)	26,859	15.00%	535	41
Computer Equipment (391.1)	90,037	15.00%	4,392	42
Transportation Equipment (392)	226,694	15.00%	1,049	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	1,800	5.00%	648	45
Laboratory Equipment (395)	2,601	15.00%	731	46
Power Operated Equipment (396)	139,479	15.00%	30,395	47
Communication Equipment (397)	47,592	6.70%	4,254	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	114,391	5.00%	1,172	50
Total General Plant	689,440		44,722	
Total accum. prov. directly assignable	2,232,136		189,054	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	2,232,136		189,054	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,232,136		189,054	

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)	
364					357,158	30
365					247,355	31
366					28,829	32
367					251,584	33
368					256,225	34
369					157,240	35
370	251				11,903	36
371					1,619	37
372					0	38
373					44,786	39
	<u>251</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,686,777</u>	
390					41,533	40
391					27,394	41
391.1					94,429	42
392	16,475				211,268	43
393					0	44
394					2,448	45
395					3,332	46
396					169,874	47
397					51,846	48
397.1					0	49
398					115,563	50
	<u>16,475</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>717,687</u>	
	<u>16,726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,404,464</u>	
					0	51
	<u>16,726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,404,464</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>16,726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,404,464</u>	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	98,717	3.90%	4,063	30
Overhead Conductors and Devices (365)	51,398	3.20%	2,513	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	80,222	3.33%	7,079	33
Line Transformers (368)	0	0.00%		34
Services (369)	6,265	4.40%	1,212	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		39
Total Distribution Plant	236,602		14,867	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	40,050	15.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	40,050		0	
Total accum. prov. directly assignable	276,652		14,867	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	276,652		14,867	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	276,652		14,867	

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)	
364					102,780	30
365					53,911	31
366					0	32
367					87,301	33
368					0	34
369					7,477	35
370					0	36
371					0	37
372					0	38
373					0	39
	0	0	0	0	251,469	
390					0	40
391					0	41
391.1					40,050	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	0	0	0	0	40,050	
	0	0	0	0	291,519	
					0	51
	0	0	0	0	291,519	
399					0	52
	0	0	0	0	0	
	0	0	0	0	291,519	

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				0	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	91				91	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	41	1			42	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				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	13	3
Total	13	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	998	8
Total	1,009	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	1,009	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	3,361	Monday	01/26/2009	10:00	1,679	1
February	02	3,157	Wednesday	02/04/2009	10:00	1,384	2
March	03	2,894	Monday	03/09/2009	11:00	1,371	3
April	04	2,781	Monday	04/20/2009	10:00	1,211	4
May	05	2,628	Monday	05/11/2009	11:00	1,195	5
June	06	2,753	Wednesday	06/24/2009	02:00	1,223	6
July	07	2,548	Tuesday	07/28/2009	11:00	1,196	7
August	08	2,547	Tuesday	08/18/2009	02:00	1,248	8
September	09	2,481	Tuesday	09/01/2009	10:00	1,187	9
October	10	2,618	Tuesday	10/13/2009	10:00	1,299	10
November	11	2,546	Tuesday	11/10/2009	08:00	1,271	11
December	12	2,645	Monday	12/28/2009	06:00	1,520	12
Total		32,959				15,784	

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	15,784	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	15,784	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	14,702	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	14,702	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,082	27
Total Energy Losses	1,082	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.8550%	29
Total Disposition of Energy	15,784	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
AREA LIGHTING	MS-1	102	53	1
RURAL	RG-1	941	4,924	2
URBAN	RG-1	325	2,446	3
Total Sales for Residential Sales		1,368	7,423	
Commercial & Industrial				
SMALL POWER	CP-1	6	1,909	4
LARGE POWER	CP-2	3	1,546	5
URBAN	GS-1	119	3,078	6
RURAL	GS-1	53	653	7
Total Sales for Commercial & Industrial		181	7,186	
Public Street & Highway Lighting				
PUBLIC STREET HIGHWAY LIGHTING	MS-1	3	93	8
Total Sales for Public Street & Highway Lighting		3	93	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,552	14,702	

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)	
		14,851	1,214	16,065	1
		477,340	112,351	589,691	2
		225,581	55,562	281,143	3
0	0	717,772	169,127	886,899	
10,505	12,095	161,593	44,137	205,730	4
		169,438	39,161	208,599	5
6,569	7,680	277,933	72,425	350,358	6
		62,692	14,865	77,557	7
17,074	19,775	671,656	170,588	842,244	
		21,010	1,977	22,987	8
0	0	21,010	1,977	22,987	
				0	9
0	0	0	0	0	
17,074	19,775	1,410,438	341,692	1,752,130	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM INC				1
Point of Delivery	US 2 SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SECONDARY BUS-LC				5
Total of 12 Monthly Maximum Demands -- kW	32,959				6
Average load factor	65.6025%				7
Total Cost of Purchased Power	1,101,684				8
Average cost per kWh	0.0698				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	791	888			12
February	683	701			13
March	671	700			14
April	616	595			15
May	545	651			16
June	629	594			17
July	618	578			18
August	597	652			19
September	588	599			20
October	637	662			21
November	574	697			22
December	719	799			23
Total kWh (000)	7,668	8,116			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					25
Point of Delivery					26
Voltage at Which Delivered					27
Point of Metering					28
Type of Power Purchased (firm, dump, etc.)					29
Total of 12 Monthly Maximum Demands -- kW					30
Average load factor					31
Total Cost of Purchased Power					32
Average cost per kWh					33
On-Peak Hours (if applicable)					34
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	35
January					36
February					37
March					38
April					39
May					40
June					41
July					42
August					43
September					44
October					45
November					46
December					47
Total kWh (000)					48

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
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):		17
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) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				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.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					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) per kWh Net Generation (\$)					53
Footnotes					54

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.
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.

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							0

1

Turbine-Generators

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

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							1
Total						0	

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.

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

1

HYDRAULIC GENERATING PLANTS

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								1
						Total	0	

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	US 2 E	US 2 West	1
Voltage--High Side	69	69	2
Voltage--Low Side	13	13	3
Num. Main Transformers in Operation	1	0	4
Total Capacity of Transformers in kVA	7,500	5,000	5
Number of Spare Transformers on Hand	0	0	6
15-Minute Maximum Demand in kW	3,361	2,547	7
Dt and Hr of Such Maximum Demand	01/26/2009 10:00 08/26/2009 01:00		8
Kwh Output	12,763,740	3,021,074	9
Footnotes			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19
Footnotes					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
Kwh Output					29
Footnotes					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,806	963	26,590	1
Acquired during year	20	16	270	2
Total	1,826	979	26,860	3
Retired during year	4			4
Sales, transfers or adjustments increase (decrease)		(3)	(750)	5
Number end of year	1,822	976	26,110	6
Number end of year accounted for as follows:				7
In customers' use	1,547	872	20,305	8
In utility's use		2	15	9
Locked meters on customers' premises				10
In stock	275	102	5,790	11
Total end of year	1,822	976	26,110	12
				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	113	52,408	2
Sodium Vapor	250	43	48,357	3
Total		156	100,765	
Ornamental				
Incandescent	120	33	1,500	4
Total		33	1,500	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Gas			
Sales of Gas (480-484)	1,485,402	1,680,818	1
Total Sales of Gas	1,485,402	1,680,818	
Other Operating Revenues			
Forfeited Discounts (487)	7,057	7,060	2
Miscellaneous Service Revenues (488)	35	353	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)	12,772	3,256	7
Total Other Operating Revenues	19,864	10,669	
Total Operating Revenues	1,505,266	1,691,487	
Operation and Maintenance Expenses			
Manufactured Gas Production (700-706)	0	0	8
Other Gas Supply Expenses (730-736)	861,480	1,085,882	9
Distribution Expenses (760-769)	101,823	112,956	10
Customer Accounts Expenses (901-904)	66,804	71,406	11
Customer Service & Information Expenses (907)	0	0	12
Sales Promotion Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	271,355	226,949	14
Total Operation and Maintenance Expenses	1,301,462	1,497,193	
Other Operating Expenses			
Depreciation Expenses (403)	117,609	116,320	15
Amortization Expense (404-407)		0	16
Taxes (408)	74,720	76,294	17
Total Other Operating Expenses	192,329	192,614	
Total Operating Expenses	1,493,791	1,689,807	
NET OPERATING INCOME	11,475	1,680	

OTHER OPERATING REVENUES (GAS)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (487):		
Customer late payment charges	7,057	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	7,057	
Miscellaneous Service Revenues (488):		
MISCELLANEOUS	35	3
Total Miscellaneous Service Revenues (488)	35	
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	12,572	7
MISCELLANEOUS	200	8
Total Other Gas Revenue (495)	12,772	

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	0	1
Fuel (701)	0	0	2
Raw Materials (702)	0	0	3
Operation Supplies and Expenses (703)	0	0	4
Residuals Produced -- Credit (704)	0	0	5
Rents (705)	0	0	6
Maintenance of Production Plant (706)	0	0	7
Total Manufactured Gas Production	0	0	
OTHER GAS SUPPLY EXPENSES			
Natural Gas Purchases (730)	861,480	1,085,882	8
Purchased Gas Purchases (732)	0	0	9
Gas Used in Utility Operation -- Credit (735)	0	0	10
Other Gas Supply Expenses (736)	0	0	11
Total Other Gas Supply Expenses	861,480	1,085,882	
DISTRIBUTION EXPENSES			
Supervision (760)	16,699	16,982	12
Mains and Service Labor (761)	59,860	58,854	13
Mains and Services Supplies and Expenses (762)	0	0	14
Meter and House Regulator Expenses (763)	206	3,905	15
Customer Installations Expenses (764)	0	0	16
Miscellaneous Distribution Expenses (765)	0	0	17
Rents (766)	0	0	18
Maintenance of Lines (767)	12,242	18,754	19
Maintenance of Meters and House Regulators (768)	7,715	9,558	20
Maintenance of Other Plant (769)	5,101	4,903	21
Total Distribution Expenses	101,823	112,956	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,606	5,111	22
Accounting and Collecting Labor (902)	58,816	63,686	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	3,382	2,609	25
Total Customer Accounts Expenses	66,804	71,406	

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 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)	52,673	30,299	28
Office Supplies and Other Expenses (921)	22,546	20,627	29
Administrative Expenses Transferred -- Credit (922)		0	30
Outside Services Employed (923)	30,274	21,020	31
Property Insurance (924)	1,263	865	32
Injuries and Damages (925)	12,032	11,933	33
Employee Pensions and Benefits (926)	92,965	95,988	34
Franchise Requirements (927)		0	35
Regulatory Commission Expenses (928)	13,919	575	36
Duplicate Charges -- Credit (929)		0	37
Institutional or Goodwill Advertising Expenses (930.1)		0	38
Miscellaneous General Expenses (930.2)	3,997	6,926	39
Rents (931)		0	40
Transportation Expenses (933)		0	41
Maintenance of General Plant (935)	41,686	38,716	42
Total Administrative and General Expenses	271,355	226,949	
Total Operation and Maintenance Expenses	1,301,462	1,497,193	

GAS OPERATION AND MAINTENANCE EXPENSES

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 928- Regulatory Commission Expense - This account increased compared to prior year due to fees incurred for the rate increase application with the PSC in 2009.

Account 920 - Administrative and General Salaries - This account increased compared to prior year due to a bonus paid to the general manager.

Account 730 - Natural Gas Purchases- This account decreased compared to prior year due to the Utility utilizing stored gas, changing vendors, and a decrease in gas sales. The Utility's gas supply unit cost also was reduced significantly in the current year.

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	0	48,133	48,133	1
Social Security		18,171	16,358	2
Wisconsin Gross Receipts Tax		7,049	8,289	3
PSC Remainder Assessment		1,367	3,424	4
Other (specify):				
UNEMPLOYMENT TAX			90	5
Total tax expense		74,720	76,294	

PROPERTY TAX EQUIVALENT (GAS)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.178046				2
County tax rate	mills		6.503151				3
Local tax rate	mills		2.754412				4
School tax rate	mills		8.665546				5
Voc. school tax rate	mills		1.613445				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.714600				9
Less: state credit	mills		0.841912				10
Net tax rate	mills		18.872688				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		2.754412				12
Combined School Tax Rate	mills		10.278991				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		13.033403				15
Total Tax Rate	mills		19.714600				16
Ratio of Local and School Tax to Total	dec.		0.661104				17
Total tax net of state credit	mills		18.872688				18
Net Local and School Tax Rate	mills		12.476812				19
Utility Plant, Jan. 1	\$	3,140,264	3,140,264				20
Materials & Supplies	\$	38,451	38,451				21
Subtotal	\$	3,178,715	3,178,715				22
Less: Plant Outside Limits	\$	109,278	109,278				23
Taxable Assets	\$	3,069,437	3,069,437				24
Assessment Ratio	dec.		0.956000				25
Assessed Value	\$	2,934,382	2,934,382				26
Net Local & School Rate	mills		12.476812				27
Tax Equiv. Computed for Current Year	\$	36,612	36,612				28
Tax Equivalent per 1994 PSC Report	\$	48,133					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	48,133					31
Footnotes							32

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
PRODUCTION PLANT						
Land and Land Rights (304)	0				0	4
Structures and Improvements (305)	0				0	5
Liquefied Petroleum Gas Equipment (311)	0				0	6
Total Production Plant	0	0	0	0	0	
STORAGE PLANT						
Land and Land Rights (360)	0				0	7
Structures and Improvements (361)	0				0	8
Gas Holders (362)	0				0	9
Total Storage Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (365)	0				0	10
Structures and Improvements (366)	0				0	11
Mains (367)	0				0	12
Compressor Station Equipment (368)	0				0	13
Measuring and Regulating Station Equipment (369)	6,147	2,297			8,444	14
Communication Equipment (370)	0				0	15
Total Transmission Plant	6,147	2,297	0	0	8,444	
DISTRIBUTION PLANT						
Land and Land Rights (374)	4,212				4,212	16
Structures and Improvements (375)	13,693				13,693	17
Mains (376)	1,566,248	85,684			1,651,932	18
Compressor Station Equipment (377)	0				0	19
Meas. and Reg. Station Equipment - General (378)	0				0	20
Meas. and Reg. Station Equipment - Cty. Gate (379)	72,894				72,894	21
Services (380)	711,759	35,604	1,682		745,681	22
Meters (381)	266,062	3,347			269,409	23
House Regulators (383)	15,275				15,275	24
Ind. Meas. and Reg. Station Equipment (385)	15,298				15,298	25

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
DISTRIBUTION PLANT						
Property on Customer Premises (386)	341				341	26
Total Distribution Plant	2,665,782	124,635	1,682	0	2,788,735	
GENERAL PLANT						
Land and Land Rights (389)	0				0	27
Structures and Improvements (390)	30,145				30,145	28
Office Furniture and Equipment (391)	61,926	5,274			67,200	29
Transportation Equipment (392)	72,409	10,315			82,724	30
Stores Equipment (393)	0				0	31
Tools, Shop and Garage Equipment (394)	22,915	5,782			28,697	32
Laboratory Equipment (395)	1,791				1,791	33
Power-Operated Equipment (396)	151,777	34,295			186,072	34
Communication Equipment (397)	4,074	5,026			9,100	35
Miscellaneous Equipment (398)	18,763				18,763	36
Other Tangible Property (399)	0				0	37
Total General Plant	363,800	60,692	0	0	424,492	
Total utility plant in service directly assignable	3,035,729	187,624	1,682	0	3,221,671	
Common Utility Plant Allocated to Gas Department (300)	0				0	38
Total utility plant in service	3,035,729	187,624	1,682	0	3,221,671	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
PRODUCTION PLANT						
Land and Land Rights (304)	0				0	4
Structures and Improvements (305)	0				0	5
Liquefied Petroleum Gas Equipment (311)	0				0	6
Total Production Plant	0	0	0	0	0	
STORAGE PLANT						
Land and Land Rights (360)	0				0	7
Structures and Improvements (361)	0				0	8
Gas Holders (362)	0				0	9
Total Storage Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (365)	0				0	10
Structures and Improvements (366)	0				0	11
Mains (367)	0				0	12
Compressor Station Equipment (368)	0				0	13
Measuring and Regulating Station Equipment (369)	0				0	14
Communication Equipment (370)	0				0	15
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (374)	0				0	16
Structures and Improvements (375)	0				0	17
Mains (376)	11,373				11,373	18
Compressor Station Equipment (377)	0				0	19
Meas. and Reg. Station Equipment - General (378)	0				0	20
Meas. and Reg. Station Equipment - Cty. Gate (379)	0				0	21
Services (380)	54,318	4,374			58,692	22
Meters (381)	0				0	23
House Regulators (383)	0				0	24
Ind. Meas. and Reg. Station Equipment (385)	0				0	25

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
DISTRIBUTION PLANT						
Property on Customer Premises (386)	0				0	26
Total Distribution Plant	65,691	4,374	0	0	70,065	
GENERAL PLANT						
Land and Land Rights (389)	0				0	27
Structures and Improvements (390)	0				0	28
Office Furniture and Equipment (391)	35,043				35,043	29
Transportation Equipment (392)	0				0	30
Stores Equipment (393)	0				0	31
Tools, Shop and Garage Equipment (394)	0				0	32
Laboratory Equipment (395)	0				0	33
Power-Operated Equipment (396)	0				0	34
Communication Equipment (397)	0				0	35
Miscellaneous Equipment (398)	0				0	36
Other Tangible Property (399)	0				0	37
Total General Plant	35,043	0	0	0	35,043	
Total utility plant in service directly assignable	100,734	4,374	0	0	105,108	
Common Utility Plant Allocated to Gas Department (300)	0				0	38
Total utility plant in service	100,734	4,374	0	0	105,108	

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	0.00%		1
Liquefied Petroleum Gas Equipment (311)	0	0.00%		2
Total Production Plant	0		0	
STORAGE PLANT				
Structures and Improvements (361)	0	0.00%		3
Gas Holders (362)	0	0.00%		4
Total Storage Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (366)	0	0.00%		5
Mains (367)	0	0.00%		6
Compressor Station Equipment (368)	0	0.00%		7
Measuring and Regulating Station Equipment (369)	2,304	3.70%	284	8
Communication Equipment (370)	0	0.00%		9
Total Transmission Plant	2,304		284	
DISTRIBUTION PLANT				
Structures and Improvements (375)	6,393	3.00%	391	10
Mains (376)	543,955	3.00%	45,974	11
Compressor Station Equipment (377)	0	0.00%		12
Meas. and Reg. Station Equipment - General (378)	0	0.00%		13
Meas. and Reg. Station Equipment - Cty. Gate (379)	44,653	3.70%	2,700	14
Services (380)	368,830	3.70%	27,021	15
Meters (381)	98,664	3.70%	8,116	16
House Regulators (383)	8,926	3.57%	546	17
Ind. Meas. and Reg. Station Equipment (385)	12,133	10.00%	828	18
Property on Customer Premises (386)	229	4.00%	14	19
Total Distribution Plant	1,083,783		85,590	
GENERAL PLANT				
Structures and Improvements (390)	11,079	2.50%	754	20
Office Furniture and Equipment (391)	41,548	2.00%	4,560	21
Transportation Equipment (392)	47,839	10.00%	8,125	22
Stores Equipment (393)	0	0.00%		23
Tools, Shop and Garage Equipment (394)	18,358	14.29%	1,330	24
Laboratory Equipment (395)	1,094	3.70%	66	25
Power-Operated Equipment (396)	75,091	5.56%	15,325	26
Communication Equipment (397)	4,072	14.29%		27
Miscellaneous Equipment (398)	11,039	5.56%	1,575	28

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
	0	0	0	0	0	
361					0	3
362					0	4
	0	0	0	0	0	
366					0	5
367					0	6
368					0	7
369					2,588	8
370					0	9
	0	0	0	0	2,588	
375					6,784	10
376					589,929	11
377					0	12
378					0	13
379					47,353	14
380	1,682				394,169	15
381					106,780	16
383					9,472	17
385					12,961	18
386					243	19
	1,682	0	0	0	1,167,691	
390					11,833	20
391					46,108	21
392					55,964	22
393					0	23
394					19,688	24
395					1,160	25
396					90,416	26
397					4,072	27
398					12,614	28

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				
Other Tangible Property (399)	0	0.00%		29
Total General Plant	<u>210,120</u>		<u>31,735</u>	
Total accum. prov. directly assignable	<u>1,296,207</u>		<u>117,609</u>	
 Common Utility Plant Allocated to Gas Department	 0	 0.00%		 30
Total accum. prov. for depreciation	<u><u>1,296,207</u></u>		<u><u>117,609</u></u>	

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)	
399					0	29
	0	0	0	0	241,855	
	1,682	0	0	0	1,412,134	
					0	30
	1,682	0	0	0	1,412,134	

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	0.00%		1
Liquefied Petroleum Gas Equipment (311)	0	0.00%		2
Total Production Plant	0		0	
STORAGE PLANT				
Structures and Improvements (361)	0	0.00%		3
Gas Holders (362)	0	0.00%		4
Total Storage Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (366)	0	0.00%		5
Mains (367)	0	0.00%		6
Compressor Station Equipment (368)	0	0.00%		7
Measuring and Regulating Station Equipment (369)	0	0.00%		8
Communication Equipment (370)	0	0.00%		9
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (375)	0	0.00%		10
Mains (376)	3,970	3.00%	325	11
Compressor Station Equipment (377)	0	0.00%		12
Meas. and Reg. Station Equipment - General (378)	0	0.00%		13
Meas. and Reg. Station Equipment - Cty. Gate (379)	0	0.00%		14
Services (380)	14,990	3.70%	2,092	15
Meters (381)	0	0.00%		16
House Regulators (383)	0	0.00%		17
Ind. Meas. and Reg. Station Equipment (385)	0	0.00%		18
Property on Customer Premises (386)	0	0.00%		19
Total Distribution Plant	18,960		2,417	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		20
Office Furniture and Equipment (391)	35,043	15.00%		21
Transportation Equipment (392)	0	0.00%		22
Stores Equipment (393)	0	0.00%		23
Tools, Shop and Garage Equipment (394)	0	0.00%		24
Laboratory Equipment (395)	0	0.00%		25
Power-Operated Equipment (396)	0	0.00%		26
Communication Equipment (397)	0	0.00%		27
Miscellaneous Equipment (398)	0	0.00%		28

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
	0	0	0	0	0	
361					0	3
362					0	4
	0	0	0	0	0	
366					0	5
367					0	6
368					0	7
369					0	8
370					0	9
	0	0	0	0	0	
375					0	10
376					4,295	11
377					0	12
378					0	13
379					0	14
380					17,082	15
381					0	16
383					0	17
385					0	18
386					0	19
	0	0	0	0	21,377	
390					0	20
391					35,043	21
392					0	22
393					0	23
394					0	24
395					0	25
396					0	26
397					0	27
398					0	28

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				
Other Tangible Property (399)	0	0.00%		29
Total General Plant	35,043		0	
Total accum. prov. directly assignable	54,003		2,417	
Common Utility Plant Allocated to Gas Department	0	0.00%		30
Total accum. prov. for depreciation	54,003		2,417	

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)	
399					0	29
	0	0	0	0	35,043	
	0	0	0	0	56,420	
					0	30
	0	0	0	0	56,420	

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	1,165	839,845	997,661	1
Commercial and Industrial Sales (481)					
	CG-1	90	150,500	172,018	2
	CG-2	23	114,743	123,018	3
	LG-1	5	185,307	179,928	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	CG-1	10	10,912	12,777	6
Total Sales of Gas		1,293	1,301,307	1,485,402	

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 928- Regulatory Commission Expense - This account increased compared to prior year due to fees incurred for the rate increase application with the PSC in 2009.

Account 920 - Administrative and General Salaries - This account increased compared to prior year due to a bonus paid to the general manager.

Account 730 - Natural Gas Purchases- This account decreased compared to prior year due to the Utility utilizing stored gas, changing vendors, and a decrease in gas sales. The Utility's gas supply unit cost also was reduced significantly in the current year.
