



3013 (01-03-11)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

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

For the Year Ended: DECEMBER 31, 2010

**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.

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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@WPPIENERGY.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@WPPIENERGY.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:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

P.O. BOX 109
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email Address: RFRIBERG@WPPIENERGY

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

Independent 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, 2010 and 2009, and the related income and earned surplus statements and the supplementary information for the years then ended included in the accompanying Municipal Utility Annual Report. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary information.

The financial statements included in the accompanying Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Wipfli LLP

February 17, 2010
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,388,889	3,500,871	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,655,913	2,882,907	2
Depreciation Expense (403)	349,461	334,905	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	181,344	185,835	5
Total Operating Expenses	3,186,718	3,403,647	
Net Operating Income	202,171	97,224	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	202,171	97,224	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	272	3,316	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	53,416	399,341	10
Miscellaneous Nonoperating Income (421)	17,823	8,574	11
Total Other Income	71,511	411,231	
Total Income	273,682	508,455	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	22,371	22,371	12
Other Income Deductions (426)	37,521	38,341	13
Total Miscellaneous Income Deductions	59,892	60,712	
Income Before Interest Charges	213,790	447,743	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	7,670	7,857	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	142,460	153,134	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	150,130	160,991	
Net Income	63,660	286,752	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,872,766	6,453,130	20
Balance Transferred from Income (433)	63,660	286,752	21
Miscellaneous Credits to Surplus (434)	126,855	132,884	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)	7,063,281	6,872,766	

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	3,388,889	0	3,388,889	1
Total (Acct. 400):	3,388,889	0	3,388,889	
Operation and Maintenance Expense (401-402):				
Derived	2,655,913	0	2,655,913	2
Total (Acct. 401-402):	2,655,913	0	2,655,913	
Depreciation Expense (403):				
Derived	349,461	0	349,461	3
Total (Acct. 403):	349,461	0	349,461	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	181,344	0	181,344	5
Total (Acct. 408):	181,344	0	181,344	
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:	202,171	0	202,171	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	272	0	272	8
Total (Acct. 415-416):	272	0	272	
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	53,416		53,416	11
Total (Acct. 419):	53,416	0	53,416	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Electric		5,263	5,263	13
Contributed Plant - Gas		9,290	9,290	14

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	3,270		3,270	15
Total (Acct. 421):	3,270	14,553	17,823	
TOTAL OTHER INCOME:	56,958	14,553	71,511	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(16,203)	0	(16,203)	16
AMORTIZATION OF PLANT AQUISITION ADJUSTMENTS	38,574		38,574	17
Total (Acct. 425):	22,371	0	22,371	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,060	21,060	18
Depreciation Expense on Contributed Plant - Electric	0	13,801	13,801	19
Depreciation Expense on Contributed Plant - Gas	0	2,660	2,660	20
NONE			0	21
Total (Acct. 426):	0	37,521	37,521	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	22,371	37,521	59,892	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	22
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	7,670		7,670	23
Total (Acct. 428):	7,670	0	7,670	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	142,460	0	142,460	25
Total (Acct. 430):	142,460	0	142,460	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	150,130	0	150,130	
NET INCOME:	86,628	(22,968)	63,660	

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	5,802,259	1,070,507	6,872,766	28
Total (Acct. 216):	5,802,259	1,070,507	6,872,766	
Balance Transferred from Income (433):				
Derived	86,628	(22,968)	63,660	29
Total (Acct. 433):	86,628	(22,968)	63,660	
Miscellaneous Credits to Surplus (434):				
PROPERTY TAX EQUIVALENT WAIVED	126,855		126,855	* 30
Total (Acct. 434):	126,855	0	126,855	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,015,742	1,047,539	7,063,281	

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)	2,837	49,071		2,523	54,431	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,213	48,853		2,145	52,211	2
Payroll	1,588	232		128	1,948	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,801	49,085	0	2,273	54,159	
Net income (or loss)	36	(14)	0	250	272	

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	208,711	1,903,036	0	1,277,142	3,388,889	1
Less: interdepartmental sales	481		0	11,619	12,100	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		210		76	286	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	208,230	1,902,826	0	1,265,447	3,376,503	

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	35,971	0	35,971	1
Electric operating expenses	187,024	0	187,024	2
Gas operating expenses	191,815	0	191,815	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	22,953	0	22,953	5
Merchandising and jobbing	1,949	0	1,949	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	11,992	3,414	15,406	8
Electric utility plant accounts	49,019	0	49,019	9
Gas utility plant accounts	38,120	0	38,120	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	7,101	3,415	10,516	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	6,829	(6,829)	0	18
All other accounts	0	0	0	19
Total Payroll	552,773	0	552,773	

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	1.0	1
Electric	4.3	2
Gas	4.2	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)	11,532,521	11,225,733	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,229,166	4,909,542	2
Utility Plant Acquisition Adjustments (117-118)	600,591	639,165	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,903,946	6,955,356	
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)	3,272,569	3,312,624	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)	424,578	391,428	17
Other Accounts Receivable (143)	13,090	30,693	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	94,179	103,379	20
Plant Materials and Operating Supplies (154)	325,964	323,224	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	11,740	17,564	25
Interest and Dividends Receivable (171)	4,406		26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	4,146,526	4,178,912	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,610	33,280	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	0	34
Total Deferred Debits	25,610	33,280	
Total Assets and Other Debits	11,076,082	11,167,548	

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)	7,063,281	6,872,766	37
Total Proprietary Capital	7,151,142	6,960,627	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	3,391,024	3,658,190	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,391,024	3,658,190	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	216,973	207,662	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	3,224	2,738	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	48,110	52,334	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	33,926	42,341	48
Total Current and Accrued Liabilities	302,233	305,075	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	231,683	243,656	51
Total Deferred Credits	231,683	243,656	
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	11,076,082	11,167,548	

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	2,536,718	0	3,335,092	5,353,923	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)	1,403,726	0	3,302,537	5,072,776	2
Utility Plant in Service - Contributed Plant (101.2)	1,143,616	0	114,398	470,897	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)	19,186		2,669	2,716	8
Total Utility Plant	2,566,528	0	3,419,604	5,546,389	
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)	451,800	0	1,522,024	2,574,066	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	316,876	0	59,080	305,320	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	768,676	0	1,581,104	2,879,386	
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	1,797,852	0	1,838,500	2,667,003	

**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)	449,189	1,412,134	2,404,464		4,265,787	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,024	124,944	195,493		349,461	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,264				1,264	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	30,288	124,944	195,493	0	350,725	16
Debits during year						17
Book cost of plant retired	27,677	15,054	25,891		68,622	18
Cost of removal	0	0	0		0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	27,677	15,054	25,891	0	68,622	25
Balance end of year (111.1)	451,800	1,522,024	2,574,066	0	4,547,890	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)	295,816	56,420	291,519		643,755	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,060	2,660	13,801		37,521	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	21,060	2,660	13,801	0	37,521	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)	316,876	59,080	305,320	0	681,276	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	287	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	287	
Deductions:		
Accounts written off during the year: Utility Customers	287	5
Accounts written off during the year: Others		6
Total accounts written off	287	
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)			144,226		144,226	133,137	3
Total Electric Utility					144,226	133,137	

Account	Total End of Year	Amount Prior Year	
Electric utility total	144,226	133,137	1
Water utility (154)	32,924	32,916	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	148,814	157,171	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	325,964	323,224	

**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	4,469	1
09/01/04 BOND DSCOUNT	5,766	428	21,141	2
NONE				3
Total			25,610	
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%	20,540	1
G.O. BOND	09/09/2004	09/01/2014	3.24%	2,995,484	2
G.O. BOND	08/01/2001	08/01/2013	4.60%	375,000	3
Total for Account 223				3,391,024	
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	28,863	2
Charged electric department expense	77,028	3
Charged sewer department expense		4
Other (explain):		
Charged gas department expense	75,453	5
Total Accruals and other credits	181,344	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	37,841	7
PSC Remainder Assessment	3,267	8
Other (explain):		
Property tax equivalent	126,855	9
Unemployment tax	203	10
WI Gross Revenue Assessment	13,606	11
Property tax equivalent on meters charged to sewer	(428)	12
Total payments and other debits	181,344	
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	41,470	121,957	123,389	40,038	3
G.O. BOND 8/2001	808	1,638	1,951	495	4
G.O. BOND 2001	10,056	18,865	21,344	7,577	5
Subtotal	52,334	142,460	146,684	48,110	
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	52,334	142,460	146,684	48,110	

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	19,567	8
Electric	205,233	9
Sewer (Regulated)		10
Other (specify):		
GAS	199,778	11
Total (Acct. 142):	424,578	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	13,090	* 13
Other (specify):		
NONE		14
Total (Acct. 143):	13,090	
Receivables from Municipality (145):		
FIRE DEPARTMENT LOAN	21,494	* 15
DELINQUENT ACCOUNTS	72,685	* 16
Total (Acct. 145):	94,179	

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	11,740	17
Total (Acct. 165):	11,740	
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	210,618	24
ENERGY ASSISTANCE	6,019	25
PUBLIC BENEFITS	15,046	26
Total (Acct. 253):	231,683	

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)	1,392,216	4,978,896	0	3,262,104	9,633,216	1
Materials and Supplies	32,920	138,681	0	152,992	324,593	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	450,494	2,489,265	0	1,467,079	4,406,838	4
Customer Advances for Construction					0	5
Regulatory Liability	104,569	108,408	0	5,742	218,719	6
NONE					0	7
Average Net Rate Base	870,073	2,519,904	0	1,942,275	5,332,252	
Net Operating Income	69,803	39,499	0	92,869	202,171	8
Net Operating Income as a percent of						
Average Net Rate Base	8.02%	1.57%	N/A	4.78%	3.79%	

**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	108,442	112,424	0	5,955	226,821	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	100,696	104,393	0	5,529	210,618	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

General footnotes

Independent 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, 2010 and 2009, and the related income and earned surplus statements and the supplementary information for the years then ended included in the accompanying Municipal Utility Annual Report. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary information.

The financial statements included in the accompanying Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Wipfli LLP

February 17, 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)	205,702	207,157	1
Total Sales of Water	205,702	207,157	
Other Operating Revenues			
Forfeited Discounts (470)	829	802	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,180	2,486	5
Total Other Operating Revenues	3,009	3,288	
Total Operating Revenues	208,711	210,445	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	8,679	9,137	7
Water Treatment Expenses (640-652)	6,525	6,936	8
Transmission and Distribution Expenses (660-678)	25,049	35,231	9
Customer Accounts Expenses (901-906)	5,315	5,640	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	35,453	30,313	12
Total Operation and Maintenance Expenses	81,021	87,257	
Other Operating Expenses			
Depreciation Expense (403)	29,024	28,242	13
Amortization Expense (404-407)		0	14
Taxes (408)	28,863	31,329	15
Total Other Operating Expenses	57,887	59,571	
Total Operating Expenses	138,908	146,828	
NET OPERATING INCOME	69,803	63,617	

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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (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)	270	10,736	68,250	5
Commercial (461.2)	67	6,567	33,969	6
Industrial (461.3)				7
Public Authority (461.4)	16	2,355	14,150	8
Total Metered Sales to General Customers (461)	353	19,658	116,369	
Private Fire Protection Service (462)	6		5,155	9
Public Fire Protection Service (463)	2		83,697	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	84	481	13
Total Sales of Water	363	19,742	205,702	

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		0	0	

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	829	6
Other (specify):		
Total Forfeited Discounts (470)	829	
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):		
OTHER	854	9
EQUIPMENT CHARGES	898	10
Return on net investment in meters charged to sewer department	428	11
Other (specify):		
Total Other Water Revenues (474)	2,180	

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)	3,060	3,145	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	5,619	5,992	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	8,679	9,137	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	3,269	3,617	26
Operation Labor and Expenses (642)	2,551	2,539	27
Miscellaneous Expenses (643)	705	780	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	6,525	6,936	

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)	4,000	0	42
Maintenance of Transmission and Distribution Mains (673)	17,656	25,578	43
Maintenance of Services (675)	2,366	3,365	44
Maintenance of Meters (676)	179	5,411	45
Maintenance of Hydrants (677)	848	877	46
Maintenance of Miscellaneous Plant (678)	0		47
Total Transmission and Distribution Expenses	25,049	35,231	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0		48
Meter Reading Expenses (902)	1,625	1,506	49
Customer Records and Collection Expenses (903)	3,690	3,686	50
Uncollectible Accounts (904)	448		51
Miscellaneous Customer Accounts Expenses (905)	0		52
Customer Service and Information Expenses (906)	0		53
Total Customer Accounts Expenses	5,315	5,640	
SALES EXPENSES			
Sales Expenses (910)	0		54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,050	4,083	55
Office Supplies and Expenses (921)	2,709	1,546	56
Administrative Expenses Transferred--Credit (922)	0		57
Outside Services Employed (923)	8,827	3,248	58
Property Insurance (924)	505	505	59
Injuries and Damages (925)	3,417	4,752	60
Employee Pensions and Benefits (926)	5,985	6,229	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)	245	500	64
Rents (931)		0	65
Maintenance of General Plant (932)	8,715	9,450	66
Total Administrative and General Expenses	35,453	30,313	
Total Operation and Maintenance Expenses	81,021	87,257	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		27,461	29,882	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		428	409	2
Net property tax equivalent		27,033	29,473	
Social Security		1,171	1,172	3
PSC Remainder Assessment		653	684	4
Other (specify): UNEMPLOYMENT TAX		6	0	5
Total tax expense		28,863	31,329	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175467				3
County tax rate	mills		6.533469				4
Local tax rate	mills		2.784240				5
School tax rate	mills		7.436555				6
Voc. school tax rate	mills		1.667993				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.597724				10
Less: state credit	mills		1.117790				11
Net tax rate	mills		17.479934				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.784240				14
Combined School Tax Rate	mills		9.104548				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.888788				17
Total Tax Rate	mills		18.597724				18
Ratio of Local and School Tax to Total	dec.		0.639260				19
Total tax net of state credit	mills		17.479934				20
Net Local and School Tax Rate	mills		11.174229				21
Utility Plant, Jan. 1	\$	2,536,718	2,536,718				22
Materials & Supplies	\$	32,916	32,916				23
Subtotal	\$	2,569,634	2,569,634				24
Less: Plant Outside Limits	\$	29,249	29,249				25
Taxable Assets	\$	2,540,385	2,540,385				26
Assessment Ratio	dec.		0.967400				27
Assessed Value	\$	2,457,568	2,457,568				28
Net Local & School Rate	mills		11.174229				29
Tax Equiv. Computed for Current Year	\$	27,461	27,461				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)	\$	27,461					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)	153,940	5,180			159,120	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,024				3,024	16
Total Pumping Plant	220,938	5,180	0	0	226,118	
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)	70,005	415	665		69,755	26
Meters (346)	78,824	43,497	27,012		95,309	27
Hydrants (348)	39,251				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	591,859	43,912	27,677	0	608,094	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,104				22,104	31
Office Furniture and Equipment (391)	2,404				2,404	32
Computer Equipment (391.1)	24,590	240			24,830	33
Transportation Equipment (392)	10,870				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)	42,751	1,302			44,053	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	16,255	62			16,317	41
Total General Plant	120,487	1,604	0	0	122,091	
Total utility plant in service directly assignable	1,380,707	50,696	27,677	0	1,403,726	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,380,707	50,696	27,677	0	1,403,726	

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

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						
Hydrants (348)	45,321				45,321	28
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)	101,607	3.00%	5,812	4
Supply Mains (316)	36,222	1.18%	1,381	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	137,829		7,193	
PUMPING PLANT				
Structures and Improvements (321)	14,936	2.20%	1,356	7
Other Power Production Equipment (323)	534	4.00%	119	8
Electric Pumping Equipment (325)	34,671	4.00%	6,261	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	2,039	3.30%	101	11
Total Pumping Plant	52,180		7,837	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	13,204	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	13,204		726	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	54,153	2.00%	2,964	17
Transmission and Distribution Mains (343)	37,424	1.18%	3,007	18
Services (345)	20,185	2.10%	1,452	19
Meters (346)	35,220	4.00%	2,529	20
Hydrants (348)	3,913	1.33%	523	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	150,895		10,475	
GENERAL PLANT				
Structures and Improvements (390)	12,347	2.50%	553	23
Office Furniture and Equipment (391)	1,408	14.29%	145	24
Computer Equipment (391.1)	23,157	14.29%	473	25
Transportation Equipment (392)	10,313	15.00%	126	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	645	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					107,419	4
316					37,603	5
317					0	6
	0	0	0	0	145,022	
321					16,292	7
323					653	8
325					40,932	9
326					0	10
328					2,140	11
	0	0	0	0	60,017	
331					0	12
332					13,930	13
333					0	14
334					0	15
	0	0	0	0	13,930	
341					0	16
342					57,117	17
343					40,431	18
345	665				20,972	19
346	27,012				10,737	20
348					4,436	21
349					0	22
	27,677	0	0	0	133,693	
390					12,900	23
391					1,553	24
391.1					23,630	25
392					10,439	26
393					0	27
394					0	28
395					721	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)	35,517	15.00%	2,292	30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	11,694	5.00%	392	33
Total General Plant	95,081		4,057	
Total accum. prov. directly assignable	449,189		30,288	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 449,189		 30,288	

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					37,809	30
397					0	31
397.1					0	32
398					12,086	33
	0	0	0	0	99,138	
	27,677	0	0	0	451,800	
					0	34
	27,677	0	0	0	451,800	

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)	26,760	2.00%	5,947	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	26,760		5,947	
PUMPING PLANT				
Structures and Improvements (321)	29,959	2.22%	2,874	7
Other Power Production Equipment (323)	369	4.00%	82	8
Electric Pumping Equipment (325)	25,767	4.00%	819	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	56,095		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)	105,291	2.00%	5,714	17
Transmission and Distribution Mains (343)	82,568	11.80%	4,971	18
Services (345)	440	2.10%	49	19
Meters (346)	0	0.00%		20
Hydrants (348)	10,646	1.33%	604	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	198,945		11,338	
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					32,707	4
316					0	5
317					0	6
	0	0	0	0	32,707	
321					32,833	7
323					451	8
325					26,586	9
326					0	10
328					0	11
	0	0	0	0	59,870	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					111,005	17
343					87,539	18
345					489	19
346					0	20
348					11,250	21
349					0	22
	0	0	0	0	210,283	
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	295,816		21,060	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	295,816		21,060	

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	316,876	
					0	34
	0	0	0	0	316,876	

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			2,178	2,178	1
February			2,001	2,001	2
March			2,427	2,427	3
April			2,440	2,440	4
May			2,669	2,669	5
June			2,225	2,225	6
July			2,482	2,482	7
August			2,650	2,650	8
September			2,718	2,718	9
October			2,332	2,332	10
November			1,871	1,871	11
December			2,454	2,454	12
Total annual pumpage	0	0	28,447	28,447	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	28,447	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	28,447	4
Less: Gallons (000's) sold (Revenue Water):	19,742	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	8,705	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	79	8
Gallons (000's) used for fire protection:	85	9
Gallons (000's) used to prevent freezing of distribution system:	90	10
Gallons (000's) used for other system uses:	390	11
Subtotal Authorized System Uses:	644	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	4,000	14
Gallons (000's) lost due to service leaks or breaks:	1,800	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	2,261	18
Subtotal Water Losses:	8,061	19
Percentage of water entering distribution system sold:	69%	20
Percentage of Real and Apparent Losses:	28%	21
If water losses exceed 15%, indicate causes:		22
System Leaks		23
Most of the system is in sandy soil. Leaks do not necessarily surface or cause pressure problems		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Florence is replacing 3000 feet of 4" water main in 2011.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	326	29
Date of maximum: 10/08/2010		30
Cause of maximum: System flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 01/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	38,247	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,500	43
Outside municipality?	120	44

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	9
Year Installed	1952	1969	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	30	125	12
Footnotes				13
				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			23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	40			26
Footnotes				27
				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
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6480	0.2949		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	815				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	300		3		297	32	2
P	1.000	46	4			50		3
M	1.000	48				48	1	4
M	1.250	1				1	1	5
P	1.500	1				1	1	6
M	1.500	6				6		7
P	2.000	4	1			5		8
M	2.000	5		1		4		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		421	5	4	0	422	35	

WATER SERVICES

Water Services (Page W-22)

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

Services added in 2010 were financed with Utility funds and totaled \$414.64.

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.

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	0				0	0	1
0.625	377	226	240		363	226	2
1.000	29	16	16	1	30	16	3
1.250	1		1		0	0	4
1.500	4				4	1	5
2.000	12				12	0	6
3.000	4				4	0	7
4.000	1				1	0	8
Total:	428	242	257	1	414	243	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

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.

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	281	44	0	3	1	34	363	2
1.000	8	16	0	4	0	2	30	3
1.250	0	0	0	0	0	0	0	4
1.500	0	2	0	0	0	2	4	5
2.000	0	5	0	6	1	0	12	6
3.000	0	2	0	2	0	0	4	7
4.000	0	1	0	0	0	0	1	8
Total:	289	70	0	15	2	38	414	

METERS

Meters (Page W-23)

Explain all reported adjustments.

Water meters were adjusted to match Utility records

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

METERS (cont.)

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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	97				97	2
Total Fire Hydrants	107	0	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:	55
Number of distribution system valves end of year:	149
Number of distribution valves operated during year:	75

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Florence County	
Towns	
FLORENCE	363
Total Towns:	363
Total Florence County:	363
Total Company:	363

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

Services added in 2010 were financed with Utility funds and totaled \$414.64.

Meters (Page W-23)

Explain all reported adjustments.

Water meters were adjusted to match Utility records

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)	1,872,904	1,752,130	1
Total Sales of Electricity	1,872,904	1,752,130	
Other Operating Revenues			
Forfeited Discounts (450)	10,333	10,414	2
Miscellaneous Service Revenues (451)	370	175	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	4,718	4,718	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	14,711	17,723	7
Total Other Operating Revenues	30,132	33,030	
Total Operating Revenues	1,903,036	1,785,160	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,176,912	1,101,684	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	126,181	108,021	10
Customer Accounts Expenses (901-905)	59,063	61,989	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	228,860	222,494	14
Total Operation and Maintenance Expenses	1,591,016	1,494,188	
Other Expenses			
Depreciation Expense (403)	195,493	189,054	15
Amortization Expense (404-407)		0	16
Taxes (408)	77,028	79,786	17
Total Other Expenses	272,521	268,840	
Total Operating Expenses	1,863,537	1,763,028	
NET OPERATING INCOME	39,499	22,132	

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	10,333	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,333	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	370	3
Total Miscellaneous Service Revenues (451)	370	
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	14,373	7
OTHER INCOME	338	8
Total Other Electric Revenues (456)	14,711	

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)	1,176,912	1,101,684	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	1,176,912	1,101,684	
Total Power Production Expenses	1,176,912	1,101,684	
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)	13,753	13,321	50
Load Dispatching (581)		0	51
Station Expenses (582)	16,573	16,227	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)	6,250	600	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	4,076	3,346	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)	76,311	57,771	* 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)	4,276	4,897	64
Maintenance of Line Transformers (595)	467	7,974	65
Maintenance of Street Lighting and Signal Systems (596)	2,950	2,429	66
Maintenance of Meters (597)	1,525	1,456	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	126,181	108,021	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	4,224	6,131	70
Customer Records and Collection Expenses (903)	54,629	53,575	71
Uncollectible Accounts (904)	210	2,283	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	59,063	61,989	
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)	20,662	20,866	79
Office Supplies and Expenses (921)	21,450	21,392	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	21,758	18,722	82
Property Insurance (924)	1,443	1,443	83
Injuries and Damages (925)	10,116	14,601	84
Employee Pensions and Benefits (926)	80,716	83,464	85
Regulatory Commission Expenses (928)		2,262	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	3,293	2,631	88
Rents (931)		0	89
Maintenance of General Plant (932)	69,422	57,113	* 90
Total Administrative and General Expenses	228,860	222,494	
Total Operation and Maintenance Expenses	1,591,016	1,494,188	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 593 - Increase in 2010 was from increased tree trimming and storm clean up needed.

Account 932 - Increase in 2010 was from increased vehicle expenses incurred related to the increased tree trimming and storm clean up.

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		51,261	54,869	1
Social Security		17,563	16,501	2
Wisconsin Gross Receipts Tax		6,803	7,049	3
PSC Remainder Assessment		1,307	1,367	4
Other (specify):				
UNEMPLOYMENT		94	0	5
Total tax expense		77,028	79,786	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175467				3
County tax rate	mills		6.533469				4
Local tax rate	mills		2.784240				5
School tax rate	mills		7.436555				6
Voc. school tax rate	mills		1.667993				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.597724				10
Less: state credit	mills		1.117790				11
Net tax rate	mills		17.479934				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.784240				14
Combined School Tax Rate	mills		9.104548				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.888788				17
Total Tax Rate	mills		18.597724				18
Ratio of Local and School Tax to Total	dec.		0.639260				19
Total tax net of state credit	mills		17.479934				20
Net Local and School Tax Rate	mills		11.174229				21
Utility Plant, Jan. 1	\$	5,353,923	5,353,923				22
Materials & Supplies	\$	133,137	133,137				23
Subtotal	\$	5,487,060	5,487,060				24
Less: Plant Outside Limits	\$	745,056	745,056				25
Taxable Assets	\$	4,742,004	4,742,004				26
Assessment Ratio	dec.		0.967400				27
Assessed Value	\$	4,587,415	4,587,415				28
Net Local & School Rate	mills		11.174229				29
Tax Equiv. Computed for Current Year	\$	51,261	51,261				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)	\$	51,261					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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	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)	908,249				908,249	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	446,830	368			447,198	38
Overhead Conductors and Devices (365)	545,295			(680)	544,615	* 39
Underground Conduit (366)	48,029				48,029	40
Underground Conductors and Devices (367)	763,639	87,702			851,341	41
Line Transformers (368)	643,276	42,520			685,796	42
Services (369)	330,589	13,560	1,797		342,352	43
Meters (370)	118,042	18,650	9,394		127,298	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)	56,269				56,269	47
Total Distribution Plant	3,886,524	162,800	11,191	(680)	4,037,453	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	61,844				61,844	49
Office Furniture and Equipment (391)	40,610				40,610	50
Computer Equipment (391.1)	102,133	645			102,778	51
Transportation Equipment (392)	219,952				219,952	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	6,383				6,383	54
Laboratory Equipment (395)	5,116				5,116	55
Power Operated Equipment (396)	347,725	19,530	14,700		352,555	56
Communication Equipment (397)	92,235	9,455			101,690	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	122,495	21,900			144,395	59

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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	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	998,493	51,530	14,700	0	1,035,323	
Total utility plant in service directly assignable	4,885,017	214,330	25,891	(680)	5,072,776	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	4,885,017	214,330	25,891	(680)	5,072,776	

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

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

If Adjustments for any account are nonzero, please explain.

Account 365 - Overhead Conductors and Devices - The adjustment of \$680 for plant that was salvaged during the year.

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

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						
Towers and Fixtures (354)	0				0	28
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)	214,098	5,263			219,361	41
Line Transformers (368)	0				0	42
Services (369)	27,943				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	425,584	5,263	0	0	430,847	
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	465,634	5,263	0	0	470,897	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	465,634	5,263	0	0	470,897	

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)	9,372	2.90%	404	27
Station Equipment (362)	320,706	3.10%	28,383	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					9,776	27
362					349,089	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)	357,158	3.90%	23,848	30
Overhead Conductors and Devices (365)	247,355	3.20%	22,247	31
Underground Conduit (366)	28,829	2.50%	1,201	32
Underground Conductors and Devices (367)	251,584	3.33%	28,190	33
Line Transformers (368)	256,225	3.20%	21,898	34
Services (369)	157,240	4.40%	16,706	35
Meters (370)	11,903	3.60%	3,579	36
Installations on Customers' Premises (371)	1,619	9.00%	181	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	44,786	4.10%	595	39
Total Distribution Plant	1,686,777		147,232	
GENERAL PLANT				
Structures and Improvements (390)	41,533	2.50%	1,546	40
Office Furniture and Equipment (391)	27,394	15.00%		41
Computer Equipment (391.1)	94,429	15.00%	3,538	42
Transportation Equipment (392)	211,268	15.00%	1,353	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	2,448	5.00%	825	45
Laboratory Equipment (395)	3,332	15.00%	731	46
Power Operated Equipment (396)	169,874	15.00%	34,203	47
Communication Equipment (397)	51,846	6.70%	4,911	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	115,563	5.00%	1,154	50
Total General Plant	717,687		48,261	
Total accum. prov. directly assignable	2,404,464		195,493	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	2,404,464		195,493	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	2,404,464		195,493	

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					381,006	30
365					269,602	31
366					30,030	32
367					279,774	33
368					278,123	34
369	1,797				172,149	35
370	9,394				6,088	36
371					1,800	37
372					0	38
373					45,381	39
	<u>11,191</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,822,818</u>	
390					43,079	40
391					27,394	41
391.1					97,967	42
392					212,621	43
393					0	44
394					3,273	45
395					4,063	46
396	14,700				189,377	47
397					56,757	48
397.1					0	49
398					116,717	50
	<u>14,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>751,248</u>	
	<u>25,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,574,066</u>	
					0	51
	<u>25,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,574,066</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>25,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,574,066</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)	102,780	3.90%	2,845	30
Overhead Conductors and Devices (365)	53,911	3.20%	2,513	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	87,301	3.33%	7,224	33
Line Transformers (368)	0	0.00%		34
Services (369)	7,477	4.40%	1,215	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	251,469		13,797	
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	291,519		13,797	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	291,519		13,797	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	291,519		13,797	

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					105,625	30
365					56,424	31
366					0	32
367					94,525	33
368					0	34
369					8,692	35
370					0	36
371					0	37
372					0	38
373					0	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>265,266</u>	
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,050</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>305,316</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>305,316</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>305,316</u>	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	0				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)	42	4			46	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. 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	18	3
Total	18	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	1,015	8
Total	1,026	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	1,026	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	2,685	Friday	01/29/2010	10:00	1,484	1
February	02	2,850	Thursday	02/25/2010	10:00	1,302	2
March	03	2,805	Thursday	03/04/2010	10:00	1,333	3
April	04	2,491	Tuesday	04/27/2010	10:00	1,197	4
May	05	2,510	Thursday	05/06/2010	10:00	1,255	5
June	06	2,193	Tuesday	06/22/2010	05:00	1,135	6
July	07	2,449	Wednesday	07/07/2010	02:00	1,297	7
August	08	2,815	Thursday	08/12/2010	05:00	1,362	8
September	09	2,302	Wednesday	09/01/2010	02:00	1,164	9
October	10	2,173	Friday	10/29/2010	09:00	1,192	10
November	11	2,519	Friday	11/19/2010	06:00	1,288	11
December	12	2,551	Monday	12/06/2010	06:00	1,459	12
Total		30,343				15,468	

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	15,468	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	15,468	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	14,435	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	14,435	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,033	27
Total Energy Losses	1,033	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.6783%	29
Total Disposition of Energy	15,468	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	100	55	1
RURAL	RG-1	949	4,923	2
URBAN	RG-1	320	2,361	3
Total Sales for Residential Sales		1,369	7,339	
Commercial & Industrial				
SMALL POWER	CP-1	6	2,167	4
LARGE POWER	CP-2	2	1,111	5
URBAN	GS-1	118	3,073	6
RURAL	GS-1	54	650	7
Total Sales for Commercial & Industrial		180	7,001	
Public Street & Highway Lighting				
PUBLIC STREET HIGHWAY LIGHTING	MS-1	3	95	8
Total Sales for Public Street & Highway Lighting		3	95	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,552	14,435	

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)	
		17,355	130	17,485	1
		642,224	10,164	652,388	2
		295,623	5,116	300,739	3
0	0	955,202	15,410	970,612	
7,108	8,209	249,234	5,800	255,034	4
5,737	11,086	151,976	4,689	156,665	5
		373,806	6,933	380,739	6
		82,875	1,453	84,328	7
12,845	19,295	857,891	18,875	876,766	
		25,310	216	25,526	8
0	0	25,310	216	25,526	
				0	9
0	0	0	0	0	
12,845	19,295	1,838,403	34,501	1,872,904	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		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?	0	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?	0	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?	0	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							<u><u>0</u></u>

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					<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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)					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; width: 15%;">Total</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table>						Total	0	0	0	0	0
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	1	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	2,755	2,850	7
Dt and Hr of Such Maximum Demand	02/11/2010 10:00 02/25/2010 10:00		8
Kwh Output	2,345,075	13,122,559	9
Footnotes			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					24
Footnotes					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					39
Footnotes					40

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	1,822	976	26,110	1
Acquired during year	162	20	610	2
Total	1,984	996	26,720	3
Retired during year	145			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,839	996	26,720	6
Number end of year accounted for as follows:				7
In customers' use	1,568	890	20,897	8
In utility's use		2	15	9
Locked meters on customers' premises				10
In stock	271	104	5,808	11
Total end of year	1,839	996	26,720	12

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

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 593 - Increase in 2010 was from increased tree trimming and storm clean up needed.

Account 932 - Increase in 2010 was from increased vehicle expenses incurred related to the increased tree trimming and storm clean up.

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

If Adjustments for any account are nonzero, please explain.

Account 365 - Overhead Conductors and Devices - The adjustment of \$680 for plant that was salvaged during the year.

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Gas			
Sales of Gas (480-484)	1,260,755	1,485,402	1
Total Sales of Gas	1,260,755	1,485,402	
Other Operating Revenues			
Forfeited Discounts (487)	5,952	7,057	2
Miscellaneous Service Revenues (488)	75	35	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)	10,360	12,772	7
Total Other Operating Revenues	16,387	19,864	
Total Operating Revenues	1,277,142	1,505,266	
Operation and Maintenance Expenses			
Manufactured Gas Production (700-706)	0	0	8
Other Gas Supply Expenses (730-736)	590,538	861,480	9
Distribution Expenses (760-769)	117,879	101,823	10
Customer Accounts Expenses (901-904)	62,293	66,804	11
Customer Service & Information Expenses (907)	0	0	12
Sales Promotion Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	213,166	271,355	14
Total Operation and Maintenance Expenses	983,876	1,301,462	
Other Operating Expenses			
Depreciation Expenses (403)	124,944	117,609	15
Amortization Expense (404-407)		0	16
Taxes (408)	75,453	74,720	17
Total Other Operating Expenses	200,397	192,329	
Total Operating Expenses	1,184,273	1,493,791	
NET OPERATING INCOME	92,869	11,475	

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	5,952	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	5,952	
Miscellaneous Service Revenues (488):		
MISCELLANEOUS	75	3
Total Miscellaneous Service Revenues (488)	75	
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	10,240	7
OTHER	120	8
Total Other Gas Revenue (495)	10,360	

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)	590,538	861,480	* 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	590,538	861,480	
DISTRIBUTION EXPENSES			
Supervision (760)	17,153	16,699	12
Mains and Service Labor (761)	59,948	59,860	13
Mains and Services Supplies and Expenses (762)	0	0	14
Meter and House Regulator Expenses (763)	5,389	206	15
Customer Installations Expenses (764)	0	0	16
Miscellaneous Distribution Expenses (765)	9,099	0	17
Rents (766)	0	0	18
Maintenance of Lines (767)	18,017	12,242	19
Maintenance of Meters and House Regulators (768)	3,369	7,715	20
Maintenance of Other Plant (769)	4,904	5,101	21
Total Distribution Expenses	117,879	101,823	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,863	4,606	22
Accounting and Collecting Labor (902)	59,354	58,816	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	76	3,382	25
Total Customer Accounts Expenses	62,293	66,804	

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)	31,257	52,673	* 28
Office Supplies and Other Expenses (921)	23,781	22,546	29
Administrative Expenses Transferred -- Credit (922)		0	30
Outside Services Employed (923)	8,550	30,274	* 31
Property Insurance (924)	1,263	1,263	32
Injuries and Damages (925)	9,181	12,032	33
Employee Pensions and Benefits (926)	87,885	92,965	34
Franchise Requirements (927)		0	35
Regulatory Commission Expenses (928)	1,439	13,919	* 36
Duplicate Charges -- Credit (929)		0	37
Institutional or Goodwill Advertising Expenses (930.1)		0	38
Miscellaneous General Expenses (930.2)	2,925	3,997	39
Rents (931)		0	40
Transportation Expenses (933)		0	41
Maintenance of General Plant (935)	46,885	41,686	42
Total Administrative and General Expenses	213,166	271,355	
Total Operation and Maintenance Expenses	983,876	1,301,462	

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 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 in the current year.

Account 920 - Administrative and General Salaries - This account decreased compared to prior year because a larger bonus was paid to the general manager in 2009 relating to activities with APEA and NPGA which are outside the normal scope of Utility activities.

Account 923 - Outside Services Employed - This account decreased compared to prior year because the litigation with gas supplier NPGA was completed in 2009. 2010 expenses are more in line with normal operations.

Account 928 - Regulatory Commission Expense - This account decreased compared to prior year because in the prior year increased fees were incurred in connection with an application for rate increase.

TAXES (ACCT. 408 - GAS)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		48,133	48,133	1
Social Security		19,107	18,171	2
Wisconsin Gross Receipts Tax		6,803	7,049	3
PSC Remainder Assessment		1,307	1,367	4
Other (specify): UNEMPLOYMENT TAX		103	0	5
Total tax expense		75,453	74,720	

PROPERTY TAX EQUIVALENT (GAS)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175467				3
County tax rate	mills		6.533469				4
Local tax rate	mills		2.784240				5
School tax rate	mills		7.436555				6
Voc. school tax rate	mills		1.667993				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.597724				10
Less: state credit	mills		1.117790				11
Net tax rate	mills		17.479934				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.784240				14
Combined School Tax Rate	mills		9.104548				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.888788				17
Total Tax Rate	mills		18.597724				18
Ratio of Local and School Tax to Total	dec.		0.639260				19
Total tax net of state credit	mills		17.479934				20
Net Local and School Tax Rate	mills		11.174229				21
Utility Plant, Jan. 1	\$	3,335,092	3,335,092				22
Materials & Supplies	\$	157,171	157,171				23
Subtotal	\$	3,492,263	3,492,263				24
Less: Plant Outside Limits	\$	109,278	109,278				25
Taxable Assets	\$	3,382,985	3,382,985				26
Assessment Ratio	dec.		0.967400				27
Assessed Value	\$	3,272,700	3,272,700				28
Net Local & School Rate	mills		11.174229				29
Tax Equiv. Computed for Current Year	\$	36,570	36,570				30
Tax Equivalent per 1994 PSC Report	\$	48,133					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	48,133					34
Footnotes							35

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)	8,444				8,444	14
Communication Equipment (370)	0				0	15
Total Transmission Plant	8,444	0	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)	1,651,932	40,041			1,691,973	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)	745,681	23,863			769,544	22
Meters (381)	269,409	6,023	354		275,078	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	2,788,735	69,927	354	0	2,858,308	
GENERAL PLANT						
Land and Land Rights (389)	0				0	27
Structures and Improvements (390)	30,145				30,145	28
Office Furniture and Equipment (391)	67,200	691			67,891	29
Transportation Equipment (392)	82,724				82,724	30
Stores Equipment (393)	0				0	31
Tools, Shop and Garage Equipment (394)	28,697				28,697	32
Laboratory Equipment (395)	1,791				1,791	33
Power-Operated Equipment (396)	186,072	21,266	14,700		192,638	34
Communication Equipment (397)	9,100	4,036			13,136	35
Miscellaneous Equipment (398)	18,763				18,763	36
Other Tangible Property (399)	0				0	37
Total General Plant	424,492	25,993	14,700	0	435,785	
Total utility plant in service directly assignable	3,221,671	95,920	15,054	0	3,302,537	
Common Utility Plant Allocated to Gas Department (300)	0				0	38
Total utility plant in service	3,221,671	95,920	15,054	0	3,302,537	

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	2,448			13,821	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)	58,692	6,842			65,534	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	70,065	9,290	0	0	79,355	
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	105,108	9,290	0	0	114,398	
Common Utility Plant Allocated to Gas Department (300)	0				0	38
Total utility plant in service	105,108	9,290	0	0	114,398	

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)	2,588	3.70%	313	8
Communication Equipment (370)	0	0.00%		9
Total Transmission Plant	2,588		313	
DISTRIBUTION PLANT				
Structures and Improvements (375)	6,784	3.00%	391	10
Mains (376)	589,929	3.00%	47,770	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)	47,353	3.70%	2,699	14
Services (380)	394,169	3.70%	28,060	15
Meters (381)	106,780	3.70%	8,597	16
House Regulators (383)	9,472	3.57%	546	17
Ind. Meas. and Reg. Station Equipment (385)	12,961	10.00%	778	18
Property on Customer Premises (386)	243	4.00%	14	19
Total Distribution Plant	1,167,691		88,855	
GENERAL PLANT				
Structures and Improvements (390)	11,833	2.50%	754	20
Office Furniture and Equipment (391)	46,108	2.00%	3,433	21
Transportation Equipment (392)	55,964	10.00%	8,757	22
Stores Equipment (393)	0	0.00%		23
Tools, Shop and Garage Equipment (394)	19,688	14.29%	1,698	24
Laboratory Equipment (395)	1,160	3.70%	66	25
Power-Operated Equipment (396)	90,416	5.56%	18,855	26
Communication Equipment (397)	4,072	14.29%	1,006	27
Miscellaneous Equipment (398)	12,614	5.56%	1,207	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					2,901	8
370					0	9
	0	0	0	0	2,901	
375					7,175	10
376					637,699	11
377					0	12
378					0	13
379					50,052	14
380					422,229	15
381	354				115,023	16
383					10,018	17
385					13,739	18
386					257	19
	354	0	0	0	1,256,192	
390					12,587	20
391					49,541	21
392					64,721	22
393					0	23
394					21,386	24
395					1,226	25
396	14,700				94,571	26
397					5,078	27
398					13,821	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>241,855</u>		<u>35,776</u>	
Total accum. prov. directly assignable	<u>1,412,134</u>		<u>124,944</u>	
Common Utility Plant Allocated to Gas Department	0	0.00%		30
Total accum. prov. for depreciation	<u><u>1,412,134</u></u>		<u><u>124,944</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
	14,700	0	0	0	262,931	
	15,054	0	0	0	1,522,024	
					0	30
	15,054	0	0	0	1,522,024	

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)	4,295	3.00%	360	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)	17,082	3.70%	2,300	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	21,377		2,660	
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					4,655	11
377					0	12
378					0	13
379					0	14
380					19,382	15
381					0	16
383					0	17
385					0	18
386					0	19
	0	0	0	0	24,037	
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	56,420		2,660	
Common Utility Plant Allocated to Gas Department	0	0.00%		30
Total accum. prov. for depreciation	56,420		2,660	

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	59,080	
					0	30
	0	0	0	0	59,080	

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	1,209	753,892	844,125	1
Commercial and Industrial Sales (481)					
	CG-1	90	145,154	151,031	2
	CG-2	23	100,546	97,304	3
	LG-1	5	183,580	156,676	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	CG-1	10	10,730	11,619	6
Total Sales of Gas		1,337	1,193,902	1,260,755	

GAS OPERATING SECTION FOOTNOTES

Gas Operation and Maintenance Expenses (Page G-03)

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

Account 730 - 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 in the current year.

Account 920 - Administrative and General Salaries - This account decreased compared to prior year because a larger bonus was paid to the general manager in 2009 relating to activities with APEA and NPGA which are outside the normal scope of Utility activities.

Account 923 - Outside Services Employed - This account decreased compared to prior year because the litigation with gas supplier NPGA was completed in 2009. 2010 expenses are more in line with normal operations.

Account 928 - Regulatory Commission Expense - This account decreased compared to prior year because in the prior year increased fees were incurred in connection with an application for rate increase.
