



3013 (02-09-04)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

Principal Office: 501 SPRING AVENUE
FLORENCE, WI 54121

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FLORENCE UTILITY COMMISSION

Utility Address: 501 SPRING AVENUE
FLORENCE, WI 54121

When was utility organized? 12/31/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address: RFRIBERG@WPPISYS.ORG

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

Name: RANDALL BEARD

Title: CPA

Office Address: WIPFLI ULLRICH BERTELSON LLP

43 A W DAVENPORT ST
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address: RBEARD@WIPFLI.COM

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

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address: RFRIBERG@WPPISYS.ORG

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address: RFRIBERG@WPPISYS.ORG

Name: MS JOAN CHURCHILL

Title: EXECUTIVE ASSISTANT

Office Address:

501 SPRING AVENUE
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR RAYMOND NOVAK

MR PAUL PONTBRIAND

MR RALPH VALINE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,422,043	2,411,132	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,774,949	1,868,971	2
Depreciation Expense (403)	242,717	228,915	3
Amortization Expense (404-407)	4,475	4,475	4
Taxes (408)	132,548	127,354	5
Total Operating Expenses	2,154,689	2,229,715	
Net Operating Income	267,354	181,417	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	267,354	181,417	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	535	352	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	59,624	84,086	10
Miscellaneous Nonoperating Income (421)	9,085	0	11
Total Other Income	69,244	84,438	
Total Income	336,598	265,855	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	247	296	13
Total Miscellaneous Income Deductions	247	296	
Income Before Interest Charges	336,351	265,559	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	8,635	7,563	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	152,336	172,251	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	160,971	179,814	
Net Income	175,380	85,745	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,816,999	1,637,099	20
Balance Transferred from Income (433)	175,380	85,745	21
Miscellaneous Credits to Surplus (434)	103,074	98,767	22
Miscellaneous Debits to Surplus--Debit (435)	0	4,612	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)	2,095,453	1,816,999	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVINGS INTEREST	59,624	5
Total (Acct. 419):	59,624	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	9,085	6
Total (Acct. 421):	9,085	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
OTHER	247	8
Total (Acct. 426):	247	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT WAIVED	103,074	9
Total (Acct. 434):	103,074	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,163	17,057		2,097	25,317	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	6,855	13,050		1,980	21,885	2
Payroll		244		15	259	3
Materials		2,638			2,638	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	6,855	15,932	0	1,995	24,782	
Net income (or loss)	(692)	1,125	0	102	535	

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	168,505	1,227,859	0	1,025,679	2,422,043	1
Less: interdepartmental sales	0		0	4,851	4,851	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	305	1,583		5,519	7,407	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	168,200	1,226,276	0	1,015,309	2,409,785	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	41,163		41,163	1
Electric operating expenses	123,474	2,961	126,435	2
Gas operating expenses	103,215		103,215	3
Heating operating expenses			0	4
Sewer operating expenses	23,181		23,181	5
Merchandising and jobbing	259		259	6
Other nonutility expenses			0	7
Water utility plant accounts	2,607		2,607	8
Electric utility plant accounts	34,856		34,856	9
Gas utility plant accounts	8,043		8,043	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	102		102	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	2,961	(2,961)	0	18
All other accounts			0	19
Total Payroll	339,861	0	339,861	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,898,875	6,452,140	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,453,066	2,241,204	2
Net Utility Plant	4,445,809	4,210,936	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,445,809	4,210,936	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,747,143	2,161,346	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	346,919	273,124	15
Other Accounts Receivable (143)	43,164	44,436	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,150	48,096	18
Materials and Supplies (151-163)	144,799	147,662	19
Prepayments (165)	9,126	8,371	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,306,301	2,683,035	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,366	39,463	24
Other Deferred Debits (182-186)	3,307	7,782	25
Total Deferred Debits	33,673	47,245	
Total Assets and Other Debits	6,785,783	6,941,216	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	87,861	87,861	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,095,453	1,816,999	28
Total Proprietary Capital	2,183,314	1,904,860	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	3,068,431	3,400,336	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,068,431	3,400,336	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	174,802	136,615	33
Payables to Municipality (233)	40,452	228,764	34
Customer Deposits (235)	1,864	1,682	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	37,899	44,621	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	26,752	23,808	41
Total Current and Accrued Liabilities	281,769	435,490	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	69,644	70,290	44
Total Deferred Credits	69,644	70,290	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,182,625	1,130,240	49
Total Liabilities and Other Credits	6,785,783	6,941,216	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,785,507	0	2,699,459	2,306,563	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	39,015		514	67,817	7
Total Utility Plant	1,824,522	0	2,699,973	2,374,380	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	430,946	0	664,494	1,357,626	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	430,946	0	664,494	1,357,626	
Net Utility Plant	1,393,576	0	2,035,479	1,016,754	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
Balance first of year	397,909	576,896	1,266,403		2,241,208	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,900	93,261	112,556		242,717	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	784				784	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		0		0	10
Other credits (specify):						11
					0	12
Total credits	37,684	93,261	112,556	0	243,501	13
Debits during year						14
Book cost of plant retired	4,647	5,663	21,333		31,643	15
Cost of removal	0		0		0	16
Other debits (specify):						17
					0	18
Total debits	4,647	5,663	21,333	0	31,643	19
Balance End of Year	430,946	664,494	1,357,626	0	2,453,066	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	7,407	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	7,407	
Deductions:		
Accounts written off during the year: Utility Customers	7,407	5
Accounts written off during the year: Others		6
Total accounts written off	7,407	
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)			80,144		80,144	75,203	3
Total Electric Utility					80,144	75,203	

Account	Total End of Year	Amount Prior Year	
Electric utility total	80,144	75,203	1
Water utility (154)	26,592	28,393	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	38,063	44,066	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	144,799	147,662	

**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	1,885	428	19,701	1
12/15/96 BOND DISCOUNT	2,381	428	9,524	2
2/01/93 BOND DISCOUNT	3,206	428	268	3
6/01/88 BOND DISCOUNT	1,164	428	873	4
Total			30,366	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	87,861	1
Changes during year (explain):		2
Balance end of year	<u><u>87,861</u></u>	

BONDS (ACCTS. 221 AND 222)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BOND	08/25/1993	03/15/2003	5.25%	62,500	1
G.O. BOND	12/15/1996	12/01/2006	4.30%	1,430,000	2
G.O. BOND	08/01/2001	02/01/2011	4.13%	1,375,000	3
G.O. BOND	08/02/2001	08/01/2010	4.13%	154,738	4
G.O. BOND	06/01/1988	10/01/2003	7.87%	46,193	5
Total for Account 223				<u>3,068,431</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,767	2
Charged electric department expense	41,602	3
Charged sewer department expense		4
Other (explain):		
CHARGED TO GAS DEPARTMENT EXPENSE	60,273	5
Total Accruals and other credits	132,642	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	21,709	7
PSC Remainder Assessment	3,423	8
Other (explain):		
PROPERTY TAX EQUIVALENT	103,074	9
WI GROSS RECEIPTS TAX	4,436	10
Total payments and other debits	132,642	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BOND	1,860	6,513	7,437	936	2
G.O. BOND 4	5,232	3,947	6,563	2,616	3
G.O. BOND 5	6,004	72,650	72,840	5,814	4
G.O. BOND 7	3,709	6,590	7,453	2,846	5
G.O. BOND 6	27,816	62,636	64,765	25,687	6
Subtotal	44,621	152,336	159,058	37,899	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	44,621	152,336	159,058	37,899	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	825,888	0	273,833	0	30,519	1,130,240	1
Add credits during year:							
For Services	2,912		38,517		2,650	44,079	2
For Mains						0	3
Other (specify):							
WI DOT FUNDS FOR GAS PROCESSOR					3,548	3,548	4
LIFT STATION	4,758					4,758	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	833,558	0	312,350	0	36,717	1,182,625	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	443,602					443,602	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,383	9
Electric	181,242	10
Sewer (Regulated)		11
Other (specify):		
GAS	149,294	12
Total (Acct. 142):	346,919	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	27,262	14
Other (specify):		
LOANS TO CUSTOMERS	15,902	15
Total (Acct. 143):	43,164	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS	5,004	16
EQUIPMENT PURCHASE	10,146	17
Total (Acct. 145):	15,150	
Prepayments (165):		
PREPAID INSURANCE	9,126	18
Total (Acct. 165):	9,126	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
HOT WATER REBATES	3,307	23
Total (Acct. 186):	3,307	
Payables to Municipality (233):		
PAYABLE TO TOWN OF FLORENCE	40,452	24
Total (Acct. 233):	40,452	
Other Deferred Credits (253):		
WI DOT RECEIPTS	56,371	25
PUBLIC BENEFITS	13,273	26
Total (Acct. 253):	69,644	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,741,572	2,220,544	0	2,659,346	6,621,462	1
Materials and Supplies	27,492	77,673	0	41,064	146,229	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	414,427	1,312,014	0	620,695	2,347,136	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	829,723	293,091	0	33,618	1,156,432	6
Other (specify):					0	7
Average Net Rate Base	524,914	693,112	0	2,046,097	3,264,123	
Net Operating Income	6,168	96,874	0	164,312	267,354	8
Net Operating Income as a percent of Average Net Rate Base	1.18%	13.98%	N/A	8.03%	8.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	87,861	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,956,226	3
Other (Specify):		4
Total Average Proprietary Capital	2,044,087	
Net Income		
Net Income	175,380	5
Percent Return on Proprietary Capital	8.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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, 2002 and 2001, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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

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

WIPFLI ULLRICH BERTELSON LLP

MARCH 13, 2002
RHINELANDER, WISCONSIN

Identification and Ownership (Page iv)

Additional Gas Pages located in Excel at R/2002 municipal AR. Document is named WECS 2002 02000.xls

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	165,048	1
Total Sales of Water	165,048	
Other Operating Revenues		
Forfeited Discounts (470)	560	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,897	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,457	
Total Operating Revenues	168,505	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	17,840	9
Water Treatment Expenses (640-652)	8,819	10
Transmission and Distribution Expenses (660-678)	16,936	11
Customer Accounts Expenses (901-905)	12,539	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	38,630	14
Total Operation and Maintenance Expenses	94,764	
Other Operating Expenses		
Depreciation Expense (403)	36,900	15
Amortization Expense (404-407)		16
Taxes (408)	30,673	17
Total Other Operating Expenses	67,573	
Total Operating Expenses	162,337	
NET OPERATING INCOME	6,168	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	281	12,209	42,248	4
Commercial	72	36,933	46,806	5
Industrial				6
Total Metered Sales to General Customers (461)	353	49,142	89,054	
Private Fire Protection Service (462)	4		4,563	7
Public Fire Protection Service (463)	1		61,851	8
Other Sales to Public Authorities (464)	15	3,269	9,580	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	373	52,411	165,048	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	61,851	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	61,851	
Forfeited Discounts (470):		
Customer late payment charges	560	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	560	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,819	10
Other (specify):		
EQUIPMENT USE CHARGED TO JOBS	1,053	11
MISC	25	12
Total Other Water Revenues (474)	2,897	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

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

WATER OPERATION & MAINTENANCE EXPENSES

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

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

WATER OPERATION & MAINTENANCE EXPENSES

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

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

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		95	2
Net property tax equivalent		26,657	
Social Security		3,527	3
PSC Remainder Assessment		489	4
Other (specify): NONE			5
Total tax expense		<u>30,673</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233288				3
County tax rate	mills		8.145061				4
Local tax rate	mills		3.398195				5
School tax rate	mills		8.777166				6
Voc. school tax rate	mills		1.808514				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.362224				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		22.362224				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.398195				14
Combined School Tax Rate	mills		10.585680				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.983875				17
Total Tax Rate	mills		22.362224				18
Ratio of Local and School Tax to Total	dec.		0.625335				19
Total tax net of state credit	mills		22.362224				20
Net Local and School Tax Rate	mills		13.983875				21
Utility Plant, Jan. 1	\$	1,697,639	1,697,639				22
Materials & Supplies	\$	28,393	28,393				23
Subtotal	\$	1,726,032	1,726,032				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,726,032	1,726,032				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	1,730,347	1,730,347				28
Net Local & School Rate	mills		13.983875				29
Tax Equiv. Computed for Current Year	\$	24,197	24,197				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)	\$	26,752					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,404	7,310	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	169,515		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,694		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	296,613	7,310	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,961		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,938		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,024		20
Total Pumping Plant	136,923	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,797		23
Total Water Treatment Plant	15,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,714	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			169,515	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			112,694	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	303,923	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			55,938	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,024	20
Total Pumping Plant	0	0	136,923	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,797	23
Total Water Treatment Plant	0	0	15,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,900		26
Transmission and Distribution Mains (343)	563,412	57,126	27
Fire Mains (344)	0		28
Services (345)	50,657	10,353	29
Meters (346)	38,324	1,716	30
Hydrants (348)	70,170	162	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,156,463	69,357	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	21,034	729	34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	16,521	1,650	36
Transportation Equipment (392)	7,514		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	305	899	40
Power Operated Equipment (396)	35,909	7,514	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,559	5,057	44
Other Tangible Property (399)	0		45
Total General Plant	91,842	15,849	
Total utility plant in service directly assignable	1,697,638	92,516	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,697,638	92,516	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			433,900 26
Transmission and Distribution Mains (343)			620,538 27
Fire Mains (344)			0 28
Services (345)	147		60,863 29
Meters (346)			40,040 30
Hydrants (348)			70,332 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	147	0	1,225,673
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			21,763 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			18,171 36
Transportation Equipment (392)			7,514 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			1,204 40
Power Operated Equipment (396)	4,500		38,923 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			15,616 44
Other Tangible Property (399)			0 45
Total General Plant	4,500	0	103,191
Total utility plant in service directly assignable	4,647	0	1,785,507
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,647	0	1,785,507

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	57,475	3.00%	5,137	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	25,368	1.18%	1,326	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	82,843		6,463	
PUMPING PLANT				
Structures and Improvements (321)	19,796	2.22%	1,732	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	28,187	4.00%	2,238	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	1,231	3.33%	101	15
Total Pumping Plant	49,214		4,071	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	8,556	2.50%	395	17
Total Water Treatment Plant	8,556		395	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	90,021	2.00%	8,678	19
Transmission and Distribution Mains (343)	65,270	1.18%	6,964	20
Fire Mains (344)	0			21
Services (345)	15,093	2.10%	1,160	22
Meters (346)	28,267	4.00%	1,567	23
Hydrants (348)	10,273	1.33%	937	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	208,924		19,306	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					62,612	4
315					0	5
316					26,694	6
317					0	7
	0	0	0	0	89,306	
321					21,528	8
322					0	9
323					0	10
324					0	11
325					30,425	12
326					0	13
327					0	14
328					1,332	15
	0	0	0	0	53,285	
331					0	16
332					8,951	17
	0	0	0	0	8,951	
341					0	18
342					98,699	19
343					72,234	20
344					0	21
345	147				16,106	22
346					29,834	23
348					11,210	24
349					0	25
	147	0	0	0	228,083	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	7,944	2.50%	535	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	15,492	14.29%	310	28
Transportation Equipment (392)	4,822	15.00%	1,074	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	99	5.00%	23	32
Power Operated Equipment (396)	11,006	15.00%	5,187	33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	9,009	5.00%	320	36
Other Tangible Property (399)	0			37
Total General Plant	48,372		7,449	
Total accum. prov. directly assignable	397,909		37,684	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 397,909		 37,684	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					8,479	26
391					0	27
391.1					15,802	28
392					5,896	29
393					0	30
394					0	31
395					122	32
396	4,500				11,693	33
397					0	34
397.1					0	35
398					9,329	36
399					0	37
	4,500	0	0	0	51,321	
	4,647	0	0	0	430,946	
					0	38
	4,647	0	0	0	430,946	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

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			2,802	2,802	1
February			2,505	2,505	2
March			3,086	3,086	3
April			3,092	3,092	4
May			5,282	5,282	5
June			7,719	7,719	6
July			8,528	8,528	7
August			9,494	9,494	8
September			9,596	9,596	9
October			4,698	4,698	10
November			3,374	3,374	11
December			2,888	2,888	12
Total annual pumpage	0	0	63,064	63,064	
Less: Water sold				52,411	13
Volume pumped but not sold				10,653	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,500	19
Volume pumped but unaccounted for				9,153	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				532	23
Date of maximum: 6/7/2002					24
Cause of maximum:					25
FLUSHING WATER MAINS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/2/2002					27
Total KWH used for pumping for the year				82,518	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1	2	3	1
Location	NORWAY STREET	BREWERY LN	TOPPE'S ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1952	1969	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	125	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL PARK	NORWAY STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1993	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	198	120	6
Total capacity in gallons (actual)	200,000	69,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2950	0.6480	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	815	0	0	0	815	1
P	D	2.000	1,850	0	0	0	1,850	2
M	D	3.000	5,540	0	0	0	5,540	3
M	D	4.000	9,285	0	0	0	9,285	4
M	D	6.000	5,435	0	0	0	5,435	5
P	D	6.000	2,018	0	0	0	2,018	6
M	D	8.000	18,624	0	0	0	18,624	7
P	D	8.000	11,236	0	0	0	11,236	8
M	D	12.000	1,628	0	0	0	1,628	9
P	D	12.000	769	0	0	0	769	10
Total Within Municipality			57,200	0	0	0	57,200	
Total Utility			57,200	0	0	0	57,200	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1	0	0	0	1		1
M	0.750	313	3	1	0	315	41	2
P	1.000	25	1	0	0	26	1	3
M	1.000	46	0	0	0	46	1	4
M	1.250	2	0	0	0	2	2	5
P	1.500	1	0	0	0	1	1	6
M	1.500	6	0	0	0	6		7
P	2.000	3	0	0	0	3		8
M	2.000	5	0	0	0	5		9
M	3.000	2	0	0	0	2		10
P	4.000		1			1		11
M	4.000	2	0	0	0	2		12
M	6.000	2	0	0	0	2		13
M	8.000	1	0	0	0	1		14
Total Utility		409	5	1	0	413	46	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2	0	0	0	2	0	1
0.625	367	0	0	0	367	18	2
1.000	22	0	0	0	22	17	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4		5
2.000	12	0	0	0	12	0	6
3.000	4	0	0	0	4	2	7
4.000	0	1			1	1	8
Total:	412	1	0	0	413	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	2	0	0	0	0	0	2	1
0.625	277	54	0	5	0	31	367	2
1.000	3	17	0	2	0	0	22	3
1.250	0	0	0	0	0	1	1	4
1.500	0	2	0	0	0	2	4	5
2.000	0	5	0	6	0	1	12	6
3.000	0	0	2	2	0	0	4	7
4.000			1				1	8
Total:	282	78	3	15	0	35	413	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	103				103	2
Total Fire Hydrants	103	0	0	0	103	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	93
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Main installation expenses listed for 2002 were for completion of a water main replacement project put into service in 2001. No new main footage installed in 2002.

Main improvements were financed with utility funds.

Water Services (Page W-18)

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,167,094	1
Total Sales of Electricity	1,167,094	
Other Operating Revenues		
Forfeited Discounts (450)	5,764	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,738	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	52,263	7
Total Other Operating Revenues	60,765	
Total Operating Revenues	1,227,859	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	724,833	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	76,244	10
Customer Accounts Expenses (901-905)	43,742	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	132,008	13
Total Operation and Maintenance Expenses	976,827	
Other Expenses		
Depreciation Expense (403)	112,556	14
Amortization Expense (404-407)		15
Taxes (408)	41,602	16
Total Other Expenses	154,158	
Total Operating Expenses	1,130,985	
NET OPERATING INCOME	96,874	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,764	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,764	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTS	2,738	5
Total Rent from Electric Property (454)	2,738	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
EQUIPMENT CHARGES	51,057	7
PENALTIES ON MISC A/R CHARGES	142	8
NSF CHARGES	450	9
MISC	614	10
Total Other Electric Revenues (456)	52,263	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,590	78
Office Supplies and Expenses (921)	15,442	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	2,150	81
Property Insurance (924)	521	82
Injuries and Damages (925)	6,260	83
Employee Pensions and Benefits (926)	44,885	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	3,679	87
Rents (931)		88
Maintenance of General Plant (932)	40,481	89
Total Administrative and General Expenses	132,008	
 Total Operation and Maintenance Expenses	976,827	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		28,189	1
Social Security		10,078	2
Wisconsin Gross Receipts Tax		2,356	3
PSC Remainder Assessment		979	4
Other (specify): NONE			5
Total tax expense		41,602	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, 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		0.233288				3
County tax rate	mills		8.145061				4
Local tax rate	mills		3.398195				5
School tax rate	mills		8.777166				6
Voc. school tax rate	mills		1.808514				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.362224				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		22.362224				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.398195				14
Combined School Tax Rate	mills		10.585680				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.983875				17
Total Tax Rate	mills		22.362224				18
Ratio of Local and School Tax to Total	dec.		0.625335				19
Total tax net of state credit	mills		22.362224				20
Net Local and School Tax Rate	mills		13.983875				21
Utility Plant, Jan. 1	\$	2,134,524	2,134,524				22
Materials & Supplies	\$	75,203	75,203				23
Subtotal	\$	2,209,727	2,209,727				24
Less: Plant Outside Limits	\$	198,942	198,942				25
Taxable Assets	\$	2,010,785	2,010,785				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	2,015,812	2,015,812				28
Net Local & School Rate	mills		13.983875				29
Tax Equiv. Computed for Current Year	\$	28,189	28,189				30
Tax Equivalent per 1994 PSC Report	\$	23,882					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	28,189					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	9,673	134	34
Structures and Improvements (361)	11,169	691	35
Station Equipment (362)	283,344		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	252,221	13,651	38
Overhead Conductors and Devices (365)	186,805	2,868	39
Underground Conduit (366)	34,815		40
Underground Conductors and Devices (367)	273,226	57,456	41
Line Transformers (368)	262,461	26,689	42
Services (369)	105,105	23,302	43
Meters (370)	57,093	3,273	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	40,495	1,692	47
Total Distribution Plant	1,516,407	129,756	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	54,692	2,117	49
Office Furniture and Equipment (391)	23,102	3,181	50
Computer Equipment (391.1)	73,439	518	51
Transportation Equipment (392)	219,173		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	604		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	106,265	22,469	56
Communication Equipment (397)	24,554	32,291	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			9,807 34
Structures and Improvements (361)			11,860 35
Station Equipment (362)			283,344 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			265,872 38
Overhead Conductors and Devices (365)			189,673 39
Underground Conduit (366)			34,815 40
Underground Conductors and Devices (367)			330,682 41
Line Transformers (368)	6,814		282,336 42
Services (369)			128,407 43
Meters (370)	2,019		58,347 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			42,187 47
Total Distribution Plant	8,833	0	1,637,330
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			56,809 49
Office Furniture and Equipment (391)			26,283 50
Computer Equipment (391.1)			73,957 51
Transportation Equipment (392)			219,173 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			604 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)	12,500		116,234 56
Communication Equipment (397)			56,845 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	116,289	3,039	58
Other Tangible Property (399)	0		59
Total General Plant	618,118	63,615	
Total utility plant in service directly assignable	2,134,525	193,371	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	2,134,525	193,371	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			119,328 58
Other Tangible Property (399)			0 59
Total General Plant	12,500	0	669,233
Total utility plant in service directly assignable	21,333	0	2,306,563
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	21,333	0	2,306,563

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	6,472	2.90%	329	27
Station Equipment (362)	187,454	3.10%	8,855	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	177,425	3.90%	9,963	30
Overhead Conductors and Devices (365)	86,330	3.20%	6,072	31
Underground Conduit (366)	20,048	2.50%	870	32
Underground Conductors and Devices (367)	115,697	3.33%	10,065	33
Line Transformers (368)	132,943	3.20%	8,787	34
Services (369)	39,184	4.40%	5,076	35
Meters (370)	32,269	3.60%	2,025	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	32,421	4.10%	1,723	39
Total Distribution Plant	830,243		53,765	
GENERAL PLANT				
Structures and Improvements (390)	29,359	2.50%	1,394	40
Office Furniture and Equipment (391)	20,484	5.40%	1,626	41
Computer Equipment (391.1)	71,374	5.40%	318	42
Transportation Equipment (392)	157,477	15.00%	31,310	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	363	5.00%	30	45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	51,287	15.00%	15,443	47
Communication Equipment (397)	17,294	6.70%	2,713	48
Miscellaneous Equipment (398)	88,522	5.00%	5,957	49
Other Tangible Property (399)	0			50
Total General Plant	436,160		58,791	
Total accum. prov. directly assignable	1,266,403		112,556	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					6,801	27
362					196,309	28
363					0	29
364					187,388	30
365					92,402	31
366					20,918	32
367					125,762	33
368	6,814				134,916	34
369					44,260	35
370	2,019				32,275	36
371					0	37
372					0	38
373					34,144	39
	8,833	0	0	0	875,175	
390					30,753	40
391					22,110	41
391.1					71,692	42
392					188,787	43
393					0	44
394					393	45
395					0	46
396	12,500				54,230	47
397					20,007	48
398					94,479	49
399					0	50
	12,500	0	0	0	482,451	
	21,333	0	0	0	1,357,626	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,266,403</u></u>		<u><u>112,556</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	21,333	0	0	0	1,357,626

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.71	83.90	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	24	3
Total	24	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	15	7
Nonfarm	580	8
Total	595	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	36	12
Total	36	13
Total customers on rural lines at end of year	631	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	3,098	Thursday	01/03/2002	11:00	1,613	1
February	02	2,994	Wednesday	02/13/2002	11:00	1,429	2
March	03	3,187	Monday	03/04/2002	11:00	1,602	3
April	04	2,890	Monday	04/08/2002	11:00	1,461	4
May	05	2,913	Wednesday	05/08/2002	12:00	1,475	5
June	06	2,956	Tuesday	06/25/2002	14:00	1,386	6
July	07	3,273	Monday	07/01/2002	12:00	1,551	7
August	08	2,893	Monday	08/12/2002	14:00	1,463	8
September	09	3,181	Monday	09/09/2002	15:00	1,402	9
October	10	2,809	Tuesday	10/01/2002	12:00	1,357	10
November	11	2,820	Thursday	11/14/2002	11:00	1,321	11
December	12	3,173	Monday	12/02/2002	11:00	1,439	12
Total	36,187					17,499	

System Name FLORENCE

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	17,499	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	17,499	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	16,602	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	16,602	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	897	27
Total Energy Losses	897	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.1260%	29
Total Disposition of Energy	17,499	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
AREA LIGHTING	FG-1	80	48	1	
RURAL	MS-1	595	3,272	2	
URBAN	RG-1	289	2,445	3	
Total Sales for Residential Sales		964	5,765		
Commercial & Industrial					
URBAN	CG-1	105	2,868	4	
LARGE POWER DEMAND	CP-1			5	
SMALL POWER	CP-1	7	2,983	6	
LARGE POWER	CP-2	2	4,311	7	
SMALL POWER DEMAND	CP-2			8	
RURAL	RG-1	36	589	9	
Total Sales for Commercial & Industrial		150	10,751		
Public Street & Highway Lighting					
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	4	86	10	
Total Sales for Public Street & Highway Lighting		4	86		
Sales for Resale					
NONE				11	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,118	16,602		

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)	
		8,786	193	8,979	1
		241,682	13,837	255,519	2
		169,537	10,100	179,637	3
0	0	420,005	24,130	444,135	
		204,523	12,067	216,590	4
15,039		132,858		132,858	5
		116,621	12,516	129,137	6
		124,347	17,566	141,913	7
6,503		40,521		40,521	8
		43,446	2,463	45,909	9
21,542	0	662,316	44,612	706,928	
		15,682	349	16,031	10
0	0	15,682	349	16,031	
				0	11
0	0	0	0	0	
21,542	0	1,098,003	69,091	1,167,094	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI SYSTEM INC				1
Point of Delivery	US 2 SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SECONDARY BUS-LOSS C				5
Total of 12 Monthly Maximum Demands -- kW	36,187				6
Average load factor	66.2427%				7
Total Cost of Purchased Power	724,833				8
Average cost per kWh	0.0414				9
On-Peak Hours (if applicable)	7 AM - 9 PM M-F				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	810	803			12
February	715	714			13
March	761	841			14
April	754	707			15
May	745	729			16
June	664	722			17
July	781	770			18
August	744	720			19
September	699	704			20
October	735	622			21
November	627	693			22
December	691	748			23
Total kWh (000)	8,726	8,773			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	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	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	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 (\$)	0	16
Monthly Net Generation --- kWh (000):	0	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	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	US 2					1
Voltage--High Side	69					2
Voltage--Low Side	7					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	3					6
15-Minute Maximum Demand in kW	3,273					7
Dt and Hr of Such Maximum Demand	07/01/2002					8
	12:00					9
Kwh Output	17,498,584					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,168	651	14,947	1
Acquired during year	29	28	717	2
Total	1,197	679	15,664	3
Retired during year	40	16	373	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,157	663	15,291	6
Number end of year accounted for as follows:				7
In customers' use	1,073	587	12,805	8
In utility's use		1	25	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	84	75	2,461	12
Total end of year	1,157	663	15,291	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	4	4,768	1
Sodium Vapor	100	85	46,738	2
Sodium Vapor	250	41	34,464	3
Total		130	85,970	
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)

Account (932) Maint of General Plant: Increase in expense due to remodeling and routine maintenance on buildings.

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Gas		
Sales of Gas (480-484)	1,014,508	1
Total Sales of Gas	1,014,508	
Other Operating Revenues		
Forfeited Discounts (487)	5,703	2
Miscellaneous Service Revenues (488)	0	3
Transportation of Gas of Others (489)	0	4
Rent from Gas Property (493)	0	5
Interdepartmental Rents (494)	0	6
Other Gas Revenues (495)	5,468	7
Total Other Operating Revenues	11,171	
Total Operating Revenues	1,025,679	
Operation and Maintenance Expenses		
Manufactured Gas Production (700-706)	0	8
Other Gas Supply Expenses (730-736)	494,378	9
Distribution Expenses (760-769)	69,443	10
Customer Accounts Expenses (901-904)	40,738	11
Customer Service & Information Expenses (907)	0	12
Sales Promotion Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,799	14
Total Operation and Maintenance Expenses	703,358	
Other Operating Expenses		
Depreciation Expenses (403)	93,261	15
Amortization Expense (404-407)	4,475	16
Taxes (408)	60,273	17
Total Other Operating Expenses	158,009	
Total Operating Expenses	861,367	
NET OPERATING INCOME	164,312	

OTHER OPERATING REVENUES (GAS)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (487):		
Customer late payment charges	5,703	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	5,703	
Miscellaneous Service Revenues (488):		
NONE		3
Total Miscellaneous Service Revenues (488)	0	
Transportation of Gas of Others (489):		
NONE		4
Total Transportation of Gas of Others (489)	0	
Rent from Gas Property (493):		
NONE		5
Total Rent from Gas Property (493)	0	
Interdepartmental Rents (494):		
NONE		6
Total Interdepartmental Rents (494)	0	
Other Gas Revenue (495):		
OTHER	5,468	7
Total Other Gas Revenue (495)	5,468	

GAS OPERATION AND MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
MANUFACTURED GAS PRODUCTION		
Operation Supervision and Labor (700)		1
Fuel (701)		2
Raw Materials (702)		3
Operation Supplies and Expenses (703)		4
Residuals Produced -- Credit (704)		5
Rents (705)		6
Maintenance of Production Plant (706)		7
Total Manufactured Gas Production	0	
 OTHER GAS SUPPLY EXPENSES		
Natural Gas Purchases (730)	494,378	8
Purchased Gas Purchases (732)		9
Gas Used in Utility Operation -- Credit (735)		10
Other Gas Supply Expenses (736)		11
Total Other Gas Supply Expenses	494,378	
 DISTRIBUTION EXPENSES		
Supervision (760)	7,757	12
Mains and Service Labor (761)	27,960	13
Mains and Services Supplies and Expenses (762)		14
Meter and House Regulator Expenses (763)		15
Customer Installations Expenses (764)		16
Miscellaneous Distribution Expenses (765)		17
Rents (766)		18
Maintenance of Lines (767)	25,655	19
Maintenance of Meters and House Regulators (768)	5,809	20
Maintenance of Other Plant (769)	2,262	21
Total Distribution Expenses	69,443	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,547	22
Accounting and Collecting Labor (902)	28,672	23

GAS OPERATION AND MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	5,519	25
Total Customer Accounts Expenses	40,738	
CUSTOMER SERVICE EXPENSES		
Customer Service & Information Expenses (907)		26
Total Customer Service Expenses	0	
SALES PROMOTION EXPENSES		
Sales Promotion Expenses (910)		27
Total Sales Promotion Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,707	28
Office Supplies and Other Expenses (921)	12,341	29
Administrative Expenses Transferred -- Credit (922)		30
Outside Services Employed (923)	2,321	31
Property Insurance (924)	455	32
Injuries and Damages (925)	8,989	33
Employee Pensions and Benefits (926)	38,561	34
Franchise Requirements (927)		35
Regulatory Commission Expenses (928)	976	36
Duplicate Charges -- Credit (929)		37
Institutional or Goodwill Advertising Expenses (930.1)		38
Miscellaneous General Expenses (930.2)	11,063	39
Rents (931)		40
Transportation Expenses (933)		41
Maintenance of General Plant (935)	10,386	42
Total Administrative and General Expenses	98,799	
Total Operation and Maintenance Expenses	703,358	

TAXES (ACCT. 408 - GAS)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,133	1
Social Security		8,815	2
Wisconsin Gross Receipts Tax		2,346	3
PSC Remainder Assessment		979	4
Other (specify): NONE			5
Total tax expense		60,273	

PROPERTY TAX EQUIVALENT (GAS)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, 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		0.233288				3
County tax rate	mills		8.145061				4
Local tax rate	mills		3.398195				5
School tax rate	mills		8.777166				6
Voc. school tax rate	mills		1.808514				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.362224				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		22.362224				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.398195				14
Combined School Tax Rate	mills		10.585680				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.983875				17
Total Tax Rate	mills		22.362224				18
Ratio of Local and School Tax to Total	dec.		0.625335				19
Total tax net of state credit	mills		22.362224				20
Net Local and School Tax Rate	mills		13.983875				21
Utility Plant, Jan. 1	\$	2,619,233	2,619,233				22
Materials & Supplies	\$	44,066	44,066				23
Subtotal	\$	2,663,299	2,663,299				24
Less: Plant Outside Limits	\$	109,278	109,278				25
Taxable Assets	\$	2,554,021	2,554,021				26
Assessment Ratio	dec.		1.002500				27
Assessed Value	\$	2,560,406	2,560,406				28
Net Local & School Rate	mills		13.983875				29
Tax Equiv. Computed for Current Year	\$	35,804	35,804				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

GAS UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
PRODUCTION PLANT			
Land and Land Rights (304)	0		4
Structures and Improvements (305)	0		5
Liquefied Petroleum Gas Equipment (311)	0		6
Total Production Plant	0	0	
STORAGE PLANT			
Land and Land Rights (360)	0		7
Structures and Improvements (361)	0		8
Gas Holders (362)	0		9
Total Storage Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (365)	0		10
Structures and Improvements (366)	0		11
Mains (367)	0		12
Compressor Station Equipment (368)	0		13
Measuring and Regulating Station Equipment (369)	6,147		14
Communication Equipment (370)	0		15
Total Transmission Plant	6,147	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)	4,126		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,510,639	11,764	18
Compressor Station Equipment (377)	0		19
Meas. and Reg. Station Equipment - General (378)	0		20
Meas. and Reg. Station Equipment - Cty. Gate (379)	72,894		21
Services (380)	672,202	10,266	22
Meters (381)	182,308	5,417	23
House Regulators (383)	15,275		24
Ind. Meas. and Reg. Station Equipment (385)	8,280	3,548	25

GAS UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
PRODUCTION PLANT			
Land and Land Rights (304)			0 4
Structures and Improvements (305)			0 5
Liquefied Petroleum Gas Equipment (311)			0 6
Total Production Plant	0	0	0
STORAGE PLANT			
Land and Land Rights (360)			0 7
Structures and Improvements (361)			0 8
Gas Holders (362)			0 9
Total Storage Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (365)			0 10
Structures and Improvements (366)			0 11
Mains (367)			0 12
Compressor Station Equipment (368)			0 13
Measuring and Regulating Station Equipment (369)			6,147 14
Communication Equipment (370)			0 15
Total Transmission Plant	0	0	6,147
DISTRIBUTION PLANT			
Land and Land Rights (374)			4,126 16
Structures and Improvements (375)			13,693 17
Mains (376)			1,522,403 18
Compressor Station Equipment (377)			0 19
Meas. and Reg. Station Equipment - General (378)			0 20
Meas. and Reg. Station Equipment - Cty. Gate (379)			72,894 21
Services (380)	1,663		680,805 22
Meters (381)			187,725 23
House Regulators (383)			15,275 24
Ind. Meas. and Reg. Station Equipment (385)			11,828 25

GAS UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
DISTRIBUTION PLANT			
Property on Customer Premises (386)	341		26
Total Distribution Plant	2,479,758	30,995	
GENERAL PLANT			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	27,471	1,821	28
Office Furniture and Equipment (391)	23,055	3,237	29
Transportation Equipment (392)	18,638	26,430	30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	14,606	960	32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	32,463	19,786	34
Communication Equipment (397)	4,074		35
Miscellaneous Equipment (398)	11,231	2,659	36
Other Tangible Property (399)	0		37
Total General Plant	133,329	54,893	
Total utility plant in service directly assignable	2,619,234	85,888	
Common Utility Plant Allocated to Gas Department	0		38
Total utility plant in service	2,619,234	85,888	

GAS UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
DISTRIBUTION PLANT			
Property on Customer Premises (386)			341 26
Total Distribution Plant	1,663	0	2,509,090
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			29,292 28
Office Furniture and Equipment (391)			26,292 29
Transportation Equipment (392)			45,068 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			15,566 32
Laboratory Equipment (395)			1,791 33
Power-Operated Equipment (396)	4,000		48,249 34
Communication Equipment (397)			4,074 35
Miscellaneous Equipment (398)			13,890 36
Other Tangible Property (399)			0 37
Total General Plant	4,000	0	184,222
Total utility plant in service directly assignable	5,663	0	2,699,459
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	5,663	0	2,699,459

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
PRODUCTION PLANT				
Structures and Improvements (305)	0			1
Liquefied Petroleum Gas Equipment (311)	0			2
Total Production Plant	0		0	
STORAGE PLANT				
Structures and Improvements (361)	0			3
Gas Holders (362)	0			4
Total Storage Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (366)	0			5
Mains (367)	0			6
Compressor Station Equipment (368)	0			7
Measuring and Regulating Station Equipment (369)	708	3.70%	228	8
Communication Equipment (370)	0			9
Total Transmission Plant	708		228	
DISTRIBUTION PLANT				
Structures and Improvements (375)	3,656	3.00%	391	10
Mains (376)	236,799	3.00%	43,329	11
Compressor Station Equipment (377)	0			12
Meas. and Reg. Station Equipment - General (378)	0			13
Meas. and Reg. Station Equipment - Cty. Gate (379)	25,755	3.70%	2,700	14
Services (380)	206,281	3.70%	25,025	15
Meters (381)	52,331	3.70%	5,805	16
House Regulators (383)	5,104	3.57%	547	17
Ind. Meas. and Reg. Station Equipment (385)	2,419	10.00%	1,153	18
Property on Customer Premises (386)	131	4.00%	14	19
Total Distribution Plant	532,476		78,964	
GENERAL PLANT				
Structures and Improvements (390)	5,854	2.50%	710	20
Office Furniture and Equipment (391)	13,416	2.00%	4,970	21
Transportation Equipment (392)	713	10.00%	2,663	22
Stores Equipment (393)	0			23
Tools, Shop and Garage Equipment (394)	12,860	14.29%	660	24

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
305					0	1
311					0	2
	0	0	0	0	0	
361					0	3
362					0	4
	0	0	0	0	0	
366					0	5
367					0	6
368					0	7
369					936	8
370					0	9
	0	0	0	0	936	
375					4,047	10
376					280,128	11
377					0	12
378					0	13
379					28,455	14
380	1,663				229,643	15
381					58,136	16
383					5,651	17
385					3,572	18
386					145	19
	1,663	0	0	0	609,777	
390					6,564	20
391					18,386	21
392					3,376	22
393					0	23
394					13,520	24

ACCUMULATED PROVISION FOR DEPRECIATION - GAS

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Laboratory Equipment (395)	632	3.70%	66	25
Power-Operated Equipment (396)	4,897	5.56%	3,672	26
Communication Equipment (397)	2,354	14.29%	582	27
Miscellaneous Equipment (398)	2,982	5.56%	750	28
Other Tangible Property (399)	0			29
Total General Plant	43,708		14,073	
Total accum. prov. directly assignable	576,892		93,265	
Common Utility Plant Allocated to Gas Department	0			30
Total accum. prov. for depreciation	576,892		93,265	

ACCUMULATED PROVISION FOR DEPRECIATION - GAS (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
395					698	25
396	4,000				4,569	26
397					2,936	27
398					3,732	28
399					0	29
	4,000	0	0	0	53,781	
	5,663	0	0	0	664,494	
					0	30
	5,663	0	0	0	664,494	

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	991	780,730	684,225	1
Commercial and Industrial Sales (481)					
	CG-1	77	125,409	106,680	2
	CG-2	19	127,276	96,854	3
	LG-1	3	180,670	121,898	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	MG-1	7	5,411	4,851	6
Total Sales of Gas		1,097	1,219,496	1,014,508	

GAS OPERATING SECTION FOOTNOTES

Gas Operating Revenues & Expenses (Page G-01)

Additional Gas schedules located in Excel at R/Municipal AR. Document is named WECS 2002 02000.xls

Gas Operation and Maintenance Expenses (Page G-03)

Account (767) Maintenance of Line: Increase due to locate labor and labor to assist town with fire number and address updates for records.
