



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FLORENCE UTILITY COMMISSION

Principal Office: 501 SPRING AVENUE
FLORENCE, WI 54121

For the Year Ended: DECEMBER 31, 1997

**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: MS JOAN CHURCHILL

Title: OFFICE MANAGER

Office Address:

FLORENCE, WI 54121

Telephone: (715) 528 - 5281

Fax Number: (715) 528 - 3330

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43A W DAVENPORT
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 5407

Fax Number: (715) 369 - 1040

E-mail Address:

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/1993

Period covered by most recent audit: 1/01/93 to 12/31/93

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name: MS JOAN CHURCHILL

Title: EXECUTIVE ASSISTANT

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

RAYMOND NOVAK
PAUL PONTBRIAND
RALPH VALINE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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)	1,819,849	1,796,122	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,339,241	1,304,785	2
Depreciation Expense (403)	211,611	203,688	3
Amortization Expense (404-407)	4,475	4,468	4
Taxes (408)	113,174	127,176	5
Total Operating Expenses	1,668,501	1,640,117	
Net Operating Income	151,348	156,005	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	151,348	156,005	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	13,558	2,427	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	103,489	35,136	10
Miscellaneous Nonoperating Income (421)	214	189	11
Total Other Income	117,261	37,752	
Total Income	268,609	193,757	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	268,609	193,757	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	6,959	6,870	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	229,603	163,026	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	236,562	169,896	
Net Income	32,047	23,861	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,056,018	928,226	20
Balance Transferred from Income (433)	32,047	23,861	21
Miscellaneous Credits to Surplus (434)	89,645	103,931	22
Miscellaneous Debits to Surplus--Debit (435)	8,732		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,168,978	1,056,018	

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	103,489	5
Total (Acct. 419):	103,489	
Miscellaneous Nonoperating Income (421):		
SALES TAX DISCOUNT	214	6
Total (Acct. 421):	214	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT WAIVED	89,645	9
Total (Acct. 434):	89,645	
Miscellaneous Debits to Surplus (435):		
REFUND 1996 OVERCHARGE-PRIDE MANUFACTURING	8,732	10
Total (Acct. 435)--Debit:	8,732	
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)	10,262	10,934		3,874	25,070	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,967	4,392		3,012	11,371	2
Payroll		141			141	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	3,967	4,533	0	3,012	11,512	
Net income (or loss)	6,295	6,401	0	862	13,558	

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	144,959	916,425	0	758,465	1,819,849	1
Less: interdepartmental sales	0		0	631	631	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	227	1,714		595	2,536	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	144,732	914,711	0	757,239	1,816,682	

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	30,690		30,690	1
Electric operating expenses	104,632		104,632	2
Gas operating expenses	76,752		76,752	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,412		6,412	8
Electric utility plant accounts	11,864		11,864	9
Gas utility plant accounts	7,462		7,462	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	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			0	18
All other accounts			0	19
Total Payroll	237,812	0	237,812	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,983,501	5,832,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,606,001	1,402,177	2
Net Utility Plant	4,377,500	4,430,244	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	1,654,340	624,289	7
Total Other Property and Investments	1,654,340	624,289	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,453	76,097	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	242,860	259,223	11
Other Accounts Receivable (143)	5,841	6,440	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,500	9,750	14
Materials and Supplies (150)	139,945	137,710	15
Prepayments (165)	6,327	4,251	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	501,926	493,471	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,418	27,568	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	25,682	30,157	20
Total Deferred Debits	70,100	57,725	
Total Assets and Other Debits	6,603,866	5,605,729	

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	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,168,978	1,056,018	23
Total Proprietary Capital	1,256,839	1,143,879	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	4,137,236	3,164,342	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	4,137,236	3,164,342	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	103,164	189,634	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	1,635	2,418	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	68,144	76,476	32
Other Current and Accrued Liabilities (238)	32,547	36,602	33
Total Current and Accrued Liabilities	205,490	305,130	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,004,301	992,378	41
Total Liabilities and Other Credits	6,603,866	5,605,729	

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)	1,568,471	0	2,685,565	1,729,465	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,568,471	0	2,685,565	1,729,465	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	291,449	0	429,255	885,297	10
Total Accumulated Provision	291,449	0	429,255	885,297	
Net Utility Plant	1,277,022	0	2,256,310	844,168	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	262,312	344,204	795,661		1,402,177	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,772	87,984	92,855		211,611	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,772	87,984	92,855	0	211,611	13
Debits during year						14
Book cost of plant retired	1,635	2,933	3,219		7,787	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,635	2,933	3,219	0	7,787	19
Balance End of Year	291,449	429,255	885,297	0	1,606,001	20
Composite Depreciation Rate?	No	No	No			21
If yes, what is the rate?						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):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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 for generation			83,194		83,194	86,621	1
Other					0		2
Total Electric Utility					83,194	86,621	

Account	Total End of Year	Amount Prior Year	
Electric utility total	83,194	86,621	1
Water utility	24,431	22,342	2
Sewer utility			3
Gas utility	32,320	28,747	4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	139,945	137,710	

**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)				
02/01/93 BOND DISCOUNT	208	428	0	1
12/15/96 BOND DISCOUNT	2,381	428	21,428	2
2/01/93 BOND DISCOUNT	3,206	428	16,298	3
6/01/88 BOND DISCOUNT	1,164	428	6,692	4
Total			44,418	
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):		
NONE		2
Balance end of year	<u><u>87,861</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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	06/01/1988	10/01/2003	8.00%	242,236	1
G.O. BOND	08/25/1993	03/15/2003	5.00%	375,000	2
G.O. BOND	12/15/1996	12/01/2006	4.00%	1,670,000	3
G.O. BOND	02/01/1988	02/01/2003	5.00%	1,850,000	4
Total for Account 223				<u>4,137,236</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,673	2
Charged electric department expense	34,999	3
Charged sewer department expense		4
Other (explain):		
CHARGED TO GAS DEPARTMENT EXPENSE	48,503	5
Total Accruals and other credits	113,175	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	17,879	7
PSC Remainder Assessment	2,434	8
Other (explain):		
PROPERTY TAX EQUIVALENT	89,645	9
WI GROSS RECEIPTS TAX	3,217	10
Total payments and other debits	113,175	
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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BOND	5,416	21,014	21,663	4,767	2
G.O. BOND 2	43,419	100,660	102,272	41,807	3
G.O. BOND 3	9,457	946	10,403	0	4
G.O. BOND 4	18,184	20,371	22,969	15,586	5
G.O. BOND 5		86,612	80,628	5,984	6
Subtotal	76,476	229,603	237,935	68,144	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	76,476	229,603	237,935	68,144	

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	815,286		177,092			992,378	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
LINE EXTENSIONS	1,303		11,597			12,900	4
Deduct charges (specify):							
LINE REFUNDS	977					977	5
Balance End of Year	815,612	0	188,689	0	0	1,004,301	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	443,602					443,602	6

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	
Special Funds (125):		
ELECTRIC SAVINGS	1,470,719	3
WATER SAVINGS	28,512	4
GAS SAVINGS	155,109	5
Total (Acct. 125):	1,654,340	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,587	7
Electric	115,808	8
Sewer (Regulated)		9
Other (specify):		
GAS	103,465	10
Total (Acct. 142):	242,860	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NON-INTEREST BEARING LOANS TO CUSTOMERS-GAS	3,046	13
INTEREST BEARING LOANS TO CUSTOMERS-GAS	2,795	14
Total (Acct. 143):	5,841	
Receivables from Municipality (145):		
RECEIVABLE FOR MUNICIPALITY'S PORTION OF BUCKET TRUCK	36,500	15
Total (Acct. 145):	36,500	
Prepayments (165):		
PREPAID INSURANCE	6,327	16
Total (Acct. 165):	6,327	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
HOT WATER HEATER REBATES	25,682	18
Total (Acct. 183):	25,682	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

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	1,547,263	1,688,188	0	2,672,510	5,907,961	1
Materials and Supplies	23,386	84,907	0	30,533	138,826	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	276,880	840,479	0	386,729	1,504,088	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	815,449	182,890	0	0	998,339	6
Other (specify):					0	7
Average Net Rate Base	478,320	749,726	0	2,316,314	3,544,360	
Net Operating Income	18,903	40,494	0	91,951	151,348	8
Net Operating Income as a percent of Average Net Rate Base	3.95%	5.40%	N/A	3.97%	4.27%	

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	1,112,498	3
Other (Specify):		4
Total Average Proprietary Capital	1,200,359	
Net Income		
Net Income	32,047	5
Percent Return on Proprietary Capital	2.67%	

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

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	144,400	1
Total Sales of Water	144,400	
Other Operating Revenues		
Forfeited Discounts (470)	522	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	37	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	559	
Total Operating Revenues	144,959	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	10,308	9
Water Treatment Expenses (630-635)	2,072	10
Transmission and Distribution Expenses (640-655)	14,568	11
Customer Accounts Expenses (901-904)	10,623	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	28,041	14
Total Operation and Maintenance Expenses	65,612	
Other Operating Expenses		
Depreciation Expense (403)	30,772	15
Amortization Expense (404-407)		16
Taxes (408)	29,672	17
Total Other Operating Expenses	60,444	
Total Operating Expenses	126,056	
NET OPERATING INCOME	18,903	

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. Bulk sales should be account 460.

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	273	12,360	40,789	4
Commercial	68	27,780	35,601	5
Industrial				6
Total Metered Sales to General Customers (461)	341	40,140	76,390	
Private Fire Protection Service (462)	5		4,186	7
Public Fire Protection Service (463)	2		56,016	8
Other Sales to Public Authorities (464)	15	3,066	7,808	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	363	43,206	144,400	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	56,016	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)	56,016	
Forfeited Discounts (470):		
Customer late payment charges	522	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	522	
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		10
Other (specify): MISCELLANEOUS	37	11
Total Other Water Revenues (474)	37	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	4,917	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	5,391	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	10,308	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,072	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,072	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,875	14
Operation Supplies and Expenses (641)	96	15
Maintenance of Distribution Reservoirs and Standpipes (650)	903	16
Maintenance of Mains (651)	394	17
Maintenance of Services (652)	4,305	18
Maintenance of Meters (653)	752	19
Maintenance of Hydrants (654)	3,243	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	14,568	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	508	22
Accounting and Collecting Labor (902)	9,888	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	227	25
Total Customer Accounts Expenses	10,623	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,911	27
Office Supplies and Expenses (921)	2,926	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,249	30
Property Insurance (924)	169	31
Injuries and Damages (925)	336	32
Employee Pensions and Benefits (926)	11,912	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	736	35
Transportation Expenses (933)	3,820	36
Maintenance of General Plant (935)	2,982	37
Total Administrative and General Expenses	28,041	
Total Operation and Maintenance Expenses	65,612	

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			2
Net property tax equivalent		26,752	
Social Security	BASED ON WAGE DISTRIBUTION	2,729	3
PSC Remainder Assessment		191	4
Other (specify): NONE			5
Total tax expense		<u>29,672</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 § 66.069(1)(c). 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		0.219662				3
County tax rate	mills		11.216881				4
Local tax rate	mills		5.239126				5
School tax rate	mills		11.291718				6
Voc. school tax rate	mills		1.378071				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.345458				10
Less: state credit	mills		2.077913				11
Net tax rate	mills		27.267545				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.239126				14
Combined School Tax Rate	mills		12.669789				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.908915				17
Total Tax Rate	mills		29.345458				18
Ratio of Local and School Tax to Total	dec.		0.610279				19
Total tax net of state credit	mills		27.267545				20
Net Local and School Tax Rate	mills		16.640808				21
Utility Plant, Jan. 1	\$	1,526,055	1,526,055				22
Materials & Supplies	\$	22,342	22,342				23
Subtotal	\$	1,548,397	1,548,397				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,548,397	1,548,397				26
Assessment Ratio	dec.		0.908600				27
Assessed Value	\$	1,406,874	1,406,874				28
Net Local & School Rate	mills		16.640808				29
Tax Equiv. Computed for Current Year	\$	23,412	23,412				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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,404		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	169,515		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	111,988		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	295,907	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	77,511	416	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	55,938		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,914		20
Total Pumping Plant	135,363	416	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	9,791	3,448	23
Total Water Treatment Plant	9,791	3,448	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			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)			14,404	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)			111,988	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	295,907	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,927	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)			1,914	20
Total Pumping Plant	0	0	135,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,239	23
Total Water Treatment Plant	0	0	13,239	
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	433,645	109	26
Transmission and Distribution Mains (343)	479,812	11,419	27
Fire Mains (344)			28
Services (345)	43,488	4,029	29
Meters (346)	31,206	3,060	30
Hydrants (348)	52,083	5,049	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,040,234	23,666	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	20,368	554	34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	10,804	940	36
Transportation Equipment (392)	2,666		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	5,767	15,400	41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	5,155	180	44
Other Tangible Property (399)			45
Total General Plant	44,760	17,074	
Total utility plant in service directly assignable	1,526,055	44,604	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,526,055	44,604	

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)			433,754 26
Transmission and Distribution Mains (343)	1,130		490,101 27
Fire Mains (344)			0 28
Services (345)	111		47,406 29
Meters (346)	393		33,873 30
Hydrants (348)		(554)	56,578 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,634	(554)	1,061,712
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,922 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			11,744 36
Transportation Equipment (392)			2,666 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			21,167 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,335 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	61,834
Total utility plant in service directly assignable	1,634	(554)	1,568,471
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,634	(554)	1,568,471

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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			3,876	3,876	1
February			3,731	3,731	2
March			4,056	4,056	3
April			3,927	3,927	4
May			3,865	3,865	5
June			6,013	6,013	6
July			8,784	8,784	7
August			8,363	8,363	8
September			6,301	6,301	9
October			2,876	2,876	10
November			2,504	2,504	11
December			2,828	2,828	12
Total for year	0	0	57,124	57,124	
Less: Measured or estimated water used in main flushing and water treatment during year				2,400	13
Less: Other utility use				900	14
Other utility use explanation: RUN TO PREVENT FREEZING					15
Water pumped into distribution system				53,824	16
Less: Water sold				43,206	17
Losses and unaccounted for				10,618	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				484	21
Date of maximum: 7/30/1997					22
Cause of maximum: LAWN IRRIGATION, INDUSTRIAL SPRINKLING					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 10/25/1997					25
Total KWH used for pumping for the year				69,120	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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
AMERICAN ARCHERY LANE	2	108	10	295,000	Yes	2
TOPPE'S ROAD	3	130	16	1,800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	NORWAY STREET AMERICAN ARCHERY LANE		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	110	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	10
Year Installed	1952	1969	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	125	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL PARK	NORWAY STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1993	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	198	120	6
Total capacity in gallons	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				815
P	D	2.000	0	1,850			1,850
M	D	3.000	5,540				5,540
M	D	4.000	11,111		120		10,991
M	D	6.000	5,470				5,470
P	D	6.000	0	719			719
M	D	8.000	18,624				18,624
P	D	8.000	6,974	783			7,757
M	D	12.000	1,628				1,628
P	D	12.000	769				769
Total Within Municipality			50,931	3,352	120	0	54,163
Total Utility			50,931	3,352	120	0	54,163

1
2
3
4
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8
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10

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1				1		1
M	0.750	326	2			328	37	2
P	1.000	5	6			11	1	3
M	1.000	37	2	1		38	1	4
M	1.250	2				2		5
P	1.500	1				1		6
M	1.500	6				6		7
M	2.000	5				5		8
P	2.000	2				2		9
M	3.000	2				2		10
M	4.000	1				1		11
M	6.000	1				1		12
M	8.000	1				1		13
Total Utility		390	10	1	0	399	39	

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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2				2		1
0.625	359	12	5		366	25	2
1.000	19	3			22	3	3
1.250	1				1		4
1.500	4				4		5
2.000	9	1			10		6
3.000	3				3	1	7
Total:	397	16	5	0	408	29	

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						2	1
0.625	286	44		10		26	366	2
1.000	4	13		2		3	22	3
1.250				1			1	4
1.500		2				2	4	5
2.000		4		5		1	10	6
3.000			2	1			3	7
Total:	292	63	2	19	0	32	408	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	94	2	1		95	2
Total Fire Hydrants	94	2	1	0	95	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	73
Number of distribution valves operated during year:	46

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

HYDRANTS (308) - ADJUSTMENT REFLECTS HYDRANT REMOVED AND PUT BACK IN INVENTORY.

POWER OPERATED EQUIPMENT (396) - PURCHASED NEW BUCKET TRUCK.

Water Mains (Page W-15)

8" ADDITIONS REPORTED IN COLUMN E WERE MADE BY THE UTILITY TO IMPROVE WATER/FIRE FLOW IN THE COMMUNITY. NO NEW CUSTOMERS WERE ADDED AND ALL COSTS WERE BORNE BY THE UTILITY. 2" AND 6" ADDITIONS WERE MADE AND ASSESSED TO THE PROPERTY OWNERS AS PER FILED PSC GUIDELINES.

Water Services (Page W-16)

Water services are financed as per filed utility extension policies. Customer contributions in aid of construction are utilized where applicable.

Hydrants and Distribution System Valves (Page W-18)

ONE FIRE HYDRANT WAS REMOVED AND PUT BACK IN INVENTORY--SEE ADJUSTMENTS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	912,384	1
Total Sales of Electricity	912,384	
Other Operating Revenues		
Forfeited Discounts (450)	3,577	2
Miscellaneous Service Revenues (451)	64	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	400	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,041	
Total Operating Revenues	916,425	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	569,826	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	44,026	11
Customer Accounts Expenses (901-904)	32,696	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	101,529	14
Total Operation and Maintenance Expenses	748,077	
Other Expenses		
Depreciation Expense (403)	92,855	15
Amortization Expense (404-407)		16
Taxes (408)	34,999	17
Total Other Expenses	127,854	
Total Operating Expenses	875,931	
NET OPERATING INCOME	40,494	

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	3,577	1
Total Forfeited Discounts (450)	3,577	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	64	2
Total Miscellaneous Service Revenues (451)	64	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FOR CABLE TV POLE CONTACTS	400	4
Total Rent from Electric Property (454)	400	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		6
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	569,826	15
Other Expenses (546)		16
Total Other Power Supply Expenses	569,826	
Total Power Production Expenses	569,826	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	8,113	20
Line and Station Labor (561)	19,163	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	18	24
Customer Installations Expenses (567)	173	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	143	27
Maintenance of Lines (572)	13,497	28
Maintenance of Line Transformers (573)	572	29
Maintenance of Street Lighting and Signal Systems (574)	622	30
Maintenance of Meters (575)	1,725	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	44,026	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,273	33
Accounting and Collecting Labor (902)	27,709	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	1,714	36
Total Customer Accounts Expenses	32,696	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,965	38
Office Supplies and Expenses (921)	9,905	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,821	41
Property Insurance (924)	482	42
Injuries and Damages (925)	2,078	43
Employee Pensions and Benefits (926)	34,104	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	13,641	46
Transportation Expenses (933)	13,964	47
Maintenance of General Plant (935)	10,569	48
Total Administrative and General Expenses	101,529	
 Total Operation and Maintenance Expenses	 748,077	

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		23,882	1
Social Security	BASED ON WAGE DISTRIBUTION	8,327	2
Wisconsin Gross Receipts Tax		1,609	3
PSC Remainder Assessment		1,181	4
Other (specify): NONE			5
Total tax expense		34,999	

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 § 66.069(1)(c). 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		0.219662				3
County tax rate	mills		11.216881				4
Local tax rate	mills		5.239126				5
School tax rate	mills		11.291718				6
Voc. school tax rate	mills		1.378071				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.345458				10
Less: state credit	mills		2.077913				11
Net tax rate	mills		27.267545				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.239126				14
Combined School Tax Rate	mills		12.669789				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.908915				17
Total Tax Rate	mills		29.345458				18
Ratio of Local and School Tax to Total	dec.		0.610279				19
Total tax net of state credit	mills		27.267545				20
Net Local and School Tax Rate	mills		16.640808				21
Utility Plant, Jan. 1	\$	1,646,911	1,646,911				22
Materials & Supplies	\$	86,620	86,620				23
Subtotal	\$	1,733,531	1,733,531				24
Less: Plant Outside Limits	\$	177,090	177,090				25
Taxable Assets	\$	1,556,441	1,556,441				26
Assessment Ratio	dec.		0.908600				27
Assessed Value	\$	1,414,182	1,414,182				28
Net Local & School Rate	mills		16.640808				29
Tax Equiv. Computed for Current Year	\$	23,533	23,533				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)	\$	23,882					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 \$50,000 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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)			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 \$50,000 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)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	7,060	1,743	34
Structures and Improvements (361)	11,101		35
Station Equipment (362)	282,305		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	217,553	8,923	38
Overhead Conductors and Devices (365)	153,756	4,736	39
Underground Conduit (366)	26,764	78	40
Underground Conductors and Devices (367)	171,948	19,583	41
Line Transformers (368)	160,947	22,913	42
Services (369)	47,779	14,437	43
Meters (370)	48,282	3,956	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	35,128	1,270	47
Total Distribution Plant	1,162,623	77,639	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	52,788	1,584	49
Office Furniture and Equipment (391)	19,622	1,837	50
Computer Equipment (391.1)	54,584	847	51
Transportation Equipment (392)	202,135		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	604		54
Laboratory Equipment (395)			55
Power Operated Equipment (396)	35,344	3,850	56
Communication Equipment (397)	13,269	516	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)			8,803 34
Structures and Improvements (361)			11,101 35
Station Equipment (362)			282,305 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			226,476 38
Overhead Conductors and Devices (365)			158,492 39
Underground Conduit (366)			26,842 40
Underground Conductors and Devices (367)			191,531 41
Line Transformers (368)			183,860 42
Services (369)			62,216 43
Meters (370)	219		52,019 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			36,398 47
Total Distribution Plant	219	0	1,240,043
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			54,372 49
Office Furniture and Equipment (391)			21,459 50
Computer Equipment (391.1)			55,431 51
Transportation Equipment (392)			202,135 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			604 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)	3,500		35,694 56
Communication Equipment (397)			13,785 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 \$50,000 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)	105,942		58
Other Tangible Property (399)			59
Total General Plant	484,288	8,634	
Total utility plant in service directly assignable	1,646,911	86,273	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	1,646,911	86,273	

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)			105,942 58
Other Tangible Property (399)			0 59
Total General Plant	3,500	0	489,422
Total utility plant in service directly assignable	3,719	0	1,729,465
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	3,719	0	1,729,465

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	2.22	74.58	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 customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	6	3
Total	6	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	17	7
Nonfarm	529	8
Total	546	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	32	12
Total	32	13
Total customers on rural lines at end of year	578	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,714	Wednesday	01/29/1997	11:00	1,459	1
February	02	2,688	Monday	02/24/1997	09:00	1,280	2
March	03	2,638	Monday	03/03/1997	09:00	1,354	3
April	04	2,631	Monday	04/07/1997	11:00	1,245	4
May	05	2,518	Monday	05/12/1997	12:00	1,231	5
June	06	2,499	Tuesday	06/24/1997	14:00	1,198	6
July	07	2,573	Monday	07/14/1997	11:00	1,260	7
August	08	2,464	Thursday	08/07/1997	12:00	1,284	8
September	09	2,482	Tuesday	09/09/1997	11:00	1,250	9
October	10	2,609	Tuesday	10/28/1997	09:00	1,351	10
November	11	2,702	Friday	11/21/1997	09:00	1,330	11
December	12	2,715	Monday	12/22/1997	09:00	1,470	12
Total	31,233					15,712	

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	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	15,716	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	15,716	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	14,798	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	14,798	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	918	27
Total Energy Losses	918	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.8412%	29
Total Disposition of Energy	15,716	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	AR-1		52		1
RURAL	FG-1	546	2,885		2
URBAN	RG-1	306	2,347		3
Total Sales for Residential Sales		852	5,284		
Commercial & Industrial					
SMALL POWER DEMAND	CD-1				4
LARGE POWER DEMAND	CD-2				5
URBAN	CG-1	101	2,897		6
SMALL POWER	CP-1	4	2,245		7
LARGE POWER	CP-2	2	3,824		8
RURAL	FC-1	32	472		9
Total Sales for Commercial & Industrial		139	9,438		
Public Street & Highway Lighting					
PUBLIC STEET & HIGHWAY LIGHTING	MS-1	2	76		10
Total Sales for Public Street & Highway Lighting		2	76		
Sales for Resale					
NONE					11
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		993	14,798		

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)	
		8,380	102	8,482	1
		191,441	6,028	197,469	2
		143,610	4,527	148,137	3
0	0	343,431	10,657	354,088	
5,886		35,900		35,900	4
13,163	11,631	94,777		94,777	5
		192,185	6,651	198,836	6
		74,330	4,255	78,585	7
		93,741	7,997	101,738	8
		33,765	1,011	34,776	9
19,049	11,631	524,698	19,914	544,612	
		13,542	142	13,684	10
0	0	13,542	142	13,684	
				0	11
0	0	0	0	0	
19,049	11,631	881,671	30,713	912,384	

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	2,715				6
Average load factor	793.0069%				7
Total Cost of Purchased Power	569,826				8
Average cost per kWh	0.0363				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	724	736			12
February	639	641			13
March	650	705			14
April	643	603			15
May	601	631			16
June	593	605			17
July	629	632			18
August	616	668			19
September	625	625			20
October	705	646			21
November	600	730			22
December	719	751			23
Total kWh (000)	7,744	7,973			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	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	2,715					7
Dt and Hr of Such Maximum Demand	12/22/1997					8
	09:00					9
Kwh Output	14,798,683					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						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

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	1,103	555	11,694	1
Acquired during year	43	34	817	2
Total	1,146	589	12,511	3
Retired during year	5			4
Sales, transfers or adjustments increase (decrease)		(9)	(203)	5
Number end of year	1,141	580	12,308	6
Number end of year accounted for as follows:				7
In customers' use	1,075	500	10,468	8
In utility's use		1	25	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	66	79	1,815	12
Total end of year	1,141	580	12,308	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE			76,701	1
Sodium Vapor	100	77	1	2
Sodium Vapor	175	5	1	3
Sodium Vapor	250	41	1	4
Total		123	76,704	
Ornamental				
Incandescent	12	33	1	5
Total		33	1	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Underground conductors - Financed per line extension policies. Contributions in aid of construction are utilized when applicable.

Line transformers - Transformers used in normal customer additions plus voltage conversion/utility upgrade projects.

Services - Services added as part of normal growth plus utility upgrade projects.

Street Lighting Equipment (Page E-23)

Street lighting is not individually metered. Total kwh's annually are 76,704

GAS OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Gas		
Sales of Gas (480-484)	754,476	1
Total Sales of Gas	754,476	
Other Operating Revenues		
Forfeited Discounts (487)	3,989	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)	0	7
Total Other Operating Revenues	3,989	
Total Operating Revenues	758,465	
Operation and Maintenance Expenses		
Manufactured Gas Production (700-706)	0	8
Other Gas Supply Expenses (730-736)	381,157	9
Distribution Expenses (760-769)	32,218	10
Customer Accounts Expenses (901-904)	28,759	11
Customer Service & Information Expenses (907)	0	12
Sales Promotion Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,418	14
Total Operation and Maintenance Expenses	525,552	
Other Operating Expenses		
Depreciation Expenses (403)	87,984	15
Amortization Expense (404-407)	4,475	16
Taxes (408)	48,503	17
Total Other Operating Expenses	140,962	
Total Operating Expenses	666,514	
NET OPERATING INCOME	91,951	

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	3,989	1
Other (specify):		
NONE		2
Total Forfeited Discounts (487)	3,989	
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):		
NONE		7
Total Other Gas Revenue (495)	0	

GAS OPERATION AND MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, 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)	380,474	8
Purchased Gas Purchases (732)	683	9
Gas Used in Utility Operation -- Credit (735)		10
Other Gas Supply Expenses (736)		11
Total Other Gas Supply Expenses	381,157	
 DISTRIBUTION EXPENSES		
Supervision (760)	7,077	12
Mains and Service Labor (761)	24,112	13
Mains and Services Supplies and Expenses (762)	199	14
Meter and House Regulator Expenses (763)	370	15
Customer Installations Expenses (764)	107	16
Miscellaneous Distribution Expenses (765)		17
Rents (766)		18
Maintenance of Lines (767)	278	19
Maintenance of Meters and House Regulators (768)	75	20
Maintenance of Other Plant (769)		21
Total Distribution Expenses	32,218	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,341	22
Accounting and Collecting Labor (902)	23,823	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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	595	25
Total Customer Accounts Expenses	28,759	
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)	11,166	28
Office Supplies and Other Expenses (921)	7,054	29
Administrative Expenses Transferred -- Credit (922)		30
Outside Services Employed (923)	3,732	31
Property Insurance (924)	422	32
Injuries and Damages (925)	4,577	33
Employee Pensions and Benefits (926)	29,609	34
Franchise Requirements (927)		35
Regulatory Commission Expenses (928)	3,914	36
Duplicate Charges -- Credit (929)		37
Institutional or Goodwill Advertising Expenses (930.1)		38
Miscellaneous General Expenses (930.2)	9,311	39
Rents (931)		40
Transportation Expenses (933)	5,690	41
Maintenance of General Plant (935)	7,943	42
Total Administrative and General Expenses	83,418	
Total Operation and Maintenance Expenses	525,552	

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		39,011	1
Social Security	BASED ON WAGE ALLOCATION	6,822	2
Wisconsin Gross Receipts Tax		1,609	3
PSC Remainder Assessment		1,061	4
Other (specify): NONE			5
Total tax expense		48,503	

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 § 66.069(1)(c). 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		0.219662				3
County tax rate	mills		11.216881				4
Local tax rate	mills		5.239126				5
School tax rate	mills		11.291718				6
Voc. school tax rate	mills		1.378071				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.345458				10
Less: state credit	mills		2.077913				11
Net tax rate	mills		27.267545				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.239126				14
Combined School Tax Rate	mills		12.669789				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.908915				17
Total Tax Rate	mills		29.345458				18
Ratio of Local and School Tax to Total	dec.		0.610279				19
Total tax net of state credit	mills		27.267545				20
Net Local and School Tax Rate	mills		16.640808				21
Utility Plant, Jan. 1	\$	2,659,455	2,659,455				22
Materials & Supplies	\$	28,747	28,747				23
Subtotal	\$	2,688,202	2,688,202				24
Less: Plant Outside Limits	\$	108,110	108,110				25
Taxable Assets	\$	2,580,092	2,580,092				26
Assessment Ratio	dec.		0.908600				27
Assessed Value	\$	2,344,272	2,344,272				28
Net Local & School Rate	mills		16.640808				29
Tax Equiv. Computed for Current Year	\$	39,011	39,011				30
Tax Equivalent per 1994 PSC Report	\$	26,752					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	39,011					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 \$50,000 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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
PRODUCTION PLANT			
Land and Land Rights (304)			4
Structures and Improvements (305)			5
Liquefied Petroleum Gas Equipment (311)			6
Total Production Plant	0	0	
STORAGE PLANT			
Land and Land Rights (360)			7
Structures and Improvements (361)			8
Gas Holders (362)			9
Total Storage Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (365)			10
Structures and Improvements (366)			11
Mains (367)			12
Compressor Station Equipment (368)			13
Measuring and Regulating Station Equipment (369)	2,988		14
Communication Equipment (370)			15
Total Transmission Plant	2,988	0	
DISTRIBUTION PLANT			
Land and Land Rights (374)	4,126		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,671,968	6,665	18
Compressor Station Equipment (377)			19
Meas. and Reg. Station Equipment - General (378)			20
Meas. and Reg. Station Equipment - Cty. Gate (379)	72,894		21
Services (380)	648,228	9,438	22
Meters (381)	156,670	4,904	23
House Regulators (383)	14,832		24
Ind. Meas. and Reg. Station Equipment (385)	3,338		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)			2,988 14
Communication Equipment (370)			0 15
Total Transmission Plant	0	0	2,988
DISTRIBUTION PLANT			
Land and Land Rights (374)			4,126 16
Structures and Improvements (375)			13,693 17
Mains (376)			1,678,633 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)	2,933		654,733 22
Meters (381)			161,574 23
House Regulators (383)			14,832 24
Ind. Meas. and Reg. Station Equipment (385)			3,338 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 \$50,000 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	2,586,090	21,007	
GENERAL PLANT			
Land and Land Rights (389)			27
Structures and Improvements (390)	25,805	1,386	28
Office Furniture and Equipment (391)	8,762	2,349	29
Transportation Equipment (392)	3,332		30
Stores Equipment (393)			31
Tools, Shop and Garage Equipment (394)	12,881		32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	11,033	3,850	34
Communication Equipment (397)	2,193	451	35
Miscellaneous Equipment (398)	4,580		36
Other Tangible Property (399)			37
Total General Plant	70,377	8,036	
Total utility plant in service directly assignable	2,659,455	29,043	
Common Utility Plant Allocated to Gas Department			38
Total utility plant in service	2,659,455	29,043	

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	2,933	0	2,604,164
GENERAL PLANT			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			27,191 28
Office Furniture and Equipment (391)			11,111 29
Transportation Equipment (392)			3,332 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			12,881 32
Laboratory Equipment (395)			1,791 33
Power-Operated Equipment (396)			14,883 34
Communication Equipment (397)			2,644 35
Miscellaneous Equipment (398)			4,580 36
Other Tangible Property (399)			0 37
Total General Plant	0	0	78,413
Total utility plant in service directly assignable	2,933	0	2,685,565
Common Utility Plant Allocated to Gas Department			0 38
Total utility plant in service	2,933	0	2,685,565

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	894	640,324	536,802	1
Commercial and Industrial Sales (481)					
	CG-1	67	108,146	88,344	2
	CG-2	17	112,247	79,490	3
	LG-1	1	80,179	49,209	4
Sales for Resale (483)					
	NONE				5
Interdepartmental Sales (484)					
	MG-1	7	4,745	631	6
Total Sales of Gas		986	945,641	754,476	

GAS OPERATING SECTION FOOTNOTES

Gas Operating Revenues & Expenses (Page G-01)

Gas statistical pages are located at W:2000.xls or W:2000.doc in Excel or Word and below, unformatted:

G-6 Utility No.2000 Year Ended December 31, 1997 Form CGP Copy 1 Page G-6 1

SUMMARY OF GAS ACCOUNT		3	
Report below the specified information for each operating area constituting a separate gas system			
Particulars	Total	5	
System	System	System	6
therms	therms	therms	7
(a)	(b)	©	(d) 8
System Name	Florence	9	
10			
Gas produced (gross):	11		
Propane-air	12		
Other gas	13		
Total gas produced	14		
Gas purchased:	15		
Natural	954,630	954,630	16
Other gas	17		
Total gas purchased	954,630	954,630	18
Add: Gas withdrawn from storage	19		
Less: Gas delivered to storage	20		
Total (lines 14+18+19-20)	954,630	954,630	21
Transport gas received	22		
Total gas delivered to mains (lines 21+22)	954,630	954,630	23
Gas sold (incl. Interdepartmental)	24		
Gas used by utility	945,641	945,641	25
Transport gas delivered	26		
Total (lines 24+25+26)	945,641	945,641	27
Gas unaccounted for (line 23-27)	8989	8989	28

SUMMARY OF SYSTEM LOAD STATISTICS		30	
Report below the specified information for each operating area constituting a separate gas system			
Particulars	Total	32	
System	System	System	33
therms	therms	therms	34
(a)	(b)	©	(d) 35
System Name	Florence	36	
37			
Maximum send-out in any one day	7,440	38	
Date of such maximum (mo/da/yr)	1/16/97	39	
Maximum daily capacity:	40		
Total manufactured-gas production capacity	41		
Liquefied natural gas capacity	42		
Maximum daily purchase capacity	8,560	8,560	43
Total maximum daily capacity: production	44		
liquefied natural gas storage, and purchases	8,560	8,560	45
Monthly send-out: January	46		
153,584	153,584	47	
February	134,044	134,044	48

GAS OPERATING SECTION FOOTNOTES

March	121,371	121,371	49
April	91,611	91,611	50
May	60,537	60,537	51
June	18,963	18,963	52
July	18,472	18,472	53
August	18,220	18,220	54
September	25,791	25,791	55
October	63,377	63,377	56
November	120,319	120,319	57
December	119,352	119,352	58
Total send-out	945,641	945,641	59
	60		

G-7 Utility No.2000 Year Ended December 31, 1997 Form CGP Copy 1 Page G-7 1

2

SUMMARY OF GAS ACCOUNT (Cont.) 3

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System System System System System System 6

therms therms therms therms therms therms 7

(e) (f) (g) (h) (i) (j) 8

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SUMMARY OF SYSTEM LOAD STATISTICS (Cont.) 30

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System System System System System System 33

therms therms therms therms therms therms 34

(e) (f) (g) (h) (i) (j) 35

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GAS OPERATING SECTION FOOTNOTES

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G-8 Utility No. 2000---Not applicable

G-9 Utility No.2000 Year Ended December 31, 1997 Form CGP Copy 1 Page G-9 1

2
PURCHASED GAS 3
Report below the specified information for each point of metering. 4
Particulars 5
(a) (b) © (d) 6
Name of vendor NPGA 7
Point of metering 8
ANR Gas 9
Type of gas purchased Natural 10
Therms of gas purchased per pipeline 11
rate schedules: 12
BG-1 975,020 13
14
15
Total cost of gas purchased 379,226 16
Average cost per therm of gas purchased 17
per pipeline rate schedules: 18
BG-1 0.388942 19
20
Maximum therms purchased in any one day 8,430 21
Date of such maximum purchahse (da/mo/yr) 2/2/96 22
Average B.t.u. content per cu. Ft. of gas 1,000 23
Name of vendor 24
Point of metering 25
26
Type of gas purchased 27
Therms of gas purchased per pipeline 28
rate schedules: 29
30

GAS OPERATING SECTION FOOTNOTES

31
 32
 Total cost of gas purchased 33
 Average cost per therm of gas purchased 34
 per pipeline rate schedules: 35
 36
 37
 Maximum therms purchased in any one day 38
 Date of such maximum purchahse (da/mo/yr) 39
 Average B.t.u. content per cu. Ft. of gas 40
 Name of vendor 41
 42
 Point of metering 43
 44
 Type of gas purchased 45
 Therms of gas purchased per pipeline 46
 rate schedules: 47
 48
 49
 50
 Total cost of gas purchased 51
 Average cost per therm of gas purchased 52
 per pipeline rate schedules: 53
 54
 55
 56
 Maximum therms purchased in any one day 57
 Date of such maximum purchahse (da/mo/yr) 58
 Average B.t.u. content per cu. Ft. of gas 59
 60

G-10 Utility No.2000 Year Ended December 31, 1997 Form CGP Copy 1 Page G-10 1

2
 TRANSMISSION AND DISTRIBUTION MAINS 3
 4
 Report the information specified regarding mains for each operating area constituting a separate 5 gas system. Report the data for each size and type of pipe seperately under each system. 6
 Number of feet 7
 Size of Type of First of Added Retired End of 8
 System pipe pipe year during yr. during yr. year 9
 (a) (b) © (d) (e) (f) (g) 10

11

Florence 2" Plastic	247,635	3,642	251,277	12
Florence 4" Plastic	77,163	77,163		13
Florence 8" Plastic	35,030	35,030		14

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GAS OPERATING SECTION FOOTNOTES

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NAMES OF CITIES, VILLAGES, AND TOWNS 42
 NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY
 AT END OF YEAR. 43
 Report in alphabetical order first, cities, and second, incorporated
 villages. Next, Report 44
 towns in alphabetical order under each county, also listed in alphabetical
 order. Show 45
 total for each group and for total company. 46
 (CLASS C & D) 47
 Customers Customers 48
 Location end of year Location end of year 49
 50
 (a) (b) (a) (b) 51
 52
 Commonwealth 110 53
 54
 Fern 14 55
 56
 Florence 896 57
 58
 Total 1,120 59
 60

G-11 Utility No.2000 Year Ended December 31, 1997 Form CGP Copy 1 Page
G-11 1

2
 GAS SERVICES 3
 Number of services should only include those owned by utility. 4
 5
 Number added during year Number retired during year Total services end of
 year 6
 7

GAS OPERATING SECTION FOOTNOTES

On customers	On customers	On customers	8	
Size Main to curb premises	Main to curb premises	Main to curb premises	Main to curb premises	9
(a)	(b)	(d)	(e)	(f)
	(g)	10		
	11			
1/2"	33	5	1,101	12
	13			
1"	7	39	14	
	15			
	16			
	17			
	18			
	19			
	20			
	21			
	22			
	23			
	24			
	25			
	26			
	27			
	28			
	29			
Total	40	5	1,140	30
Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts.				31
				N/A 32
Have inactive services been disconnected from the gas supply in accordance with section PSC 135.07 (9) Wisc. Administrative Code?				33
				N/A 3
	35			
GAS METERS		36		
Number of meters should include only those carried in Utility Plant Account 381.		37		
	38			
Number	39			
Particulars			end of year	40
(a)	(b)	41		
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):		42		
2,400 cu. Ft. per hour or less		1,050		43
Over 2,400 cu. Ft. per hour		44		
Rotary meters	11	45		
Orifice meters		46		
Total end of year		1,061		47
	48			
In stock	33	49		
Locked meters on customer's premises		1		50
Regular meters in customer's use		1,020		51
Prepayment meters in customer's use		52		
Meters in company use, included in Acct.	381		7	53
Total end of year (as above)		1,061		54
No. of diaphragmed meters at end of year which compensate for temperature.:		1,050		55
Number of house regulators installed at end of year			1,140	56
	57			
	58			
	59			

GAS OPERATING SECTION FOOTNOTES

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