



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: FLORENCE UTILITY COMMISSION

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

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For the Year Ended: DECEMBER 31, 2004

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** FLORENCE UTILITY COMMISSION

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

**When was utility organized?** 12/31/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR ROBERT FRIBERG

**Title:** GENERAL MANAGER

**Office Address:**

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

**Telephone:** (715) 528 - 3330

**Fax Number:** (715) 528 - 5281

**E-mail Address:** RFRIBERG@WPPISYS.ORG

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

**Name:** RANDALL BEARD

**Title:** CPA

**Office Address:** WIPFLI LLP

43 A W DAVENPORT  
RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040 EXT 40021

**Fax Number:** (715) 369 - 5407

**E-mail Address:** RBEARD@WIPFLI.COM

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

**Name:** MR RALPH VALINE

**Title:** COMMISSION PRESIDENT

**Office Address:**

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

**Telephone:** (715) 528 - 3330

**Fax Number:** (715) 528 - 5281

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** YES

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** RANDALL BEARD

**Title:** CPA

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

**Telephone:** (715) 369 - 1040 EXT 40021

**Fax Number:** (715) 369 - 5407

**E-mail Address:** RBEARD@WIPFLI.COM

**Date of most recent audit report:**

**Period covered by most recent audit:** DECEMBER 31, 2004

**Names and titles of utility management including manager or superintendent:**

**Name:** MR ROBERT FRIBERG

**Title:** GENERAL MANAGER

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

**Telephone:** (715) 528 - 3330

**Fax Number:** (715) 528 - 5281

**E-mail Address:** RFRIBERG@WPPISYS.ORG

**Name:** MS JOAN CHURCHILL

**Title:** EXECUTIVE ASSISTANT

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

**Telephone:** (715) 528 - 3330

**Fax Number:** (715) 528 - 5281

**E-mail Address:**

**Name of utility commission/committee:** UTILITY COMMISSION

**Names of members of utility commission/committee:**

- MR ERNEST AGNESS
- MR RALPH VALINE
- MR JOSEPH WITYNSKI

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,875,534	2,746,438	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,271,920	2,115,432	2
Depreciation Expense (403)	217,215	223,152	3
Amortization Expense (404-407)	681	2,626	4
Taxes (408)	154,532	144,149	5
<b>Total Operating Expenses</b>	<b>2,644,348</b>	<b>2,485,359</b>	
<b>Net Operating Income</b>	<b>231,186</b>	<b>261,079</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>231,186</b>	<b>261,079</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,032	5,995	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	68,626	58,465	10
Miscellaneous Nonoperating Income (421)	296,984	30,091	11
<b>Total Other Income</b>	<b>372,642</b>	<b>94,551</b>	
<b>Total Income</b>	<b>603,828</b>	<b>355,630</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(16,203)	0	12
Other Income Deductions (426)	42,557	25,843	13
<b>Total Miscellaneous Income Deductions</b>	<b>26,354</b>	<b>25,843</b>	
<b>Income Before Interest Charges</b>	<b>577,474</b>	<b>329,787</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	13,029	5,426	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	162,236	137,910	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>175,265</b>	<b>143,336</b>	
<b>Net Income</b>	<b>402,209</b>	<b>186,451</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,250,080	2,095,453	20
Balance Transferred from Income (433)	402,209	186,451	21
Miscellaneous Credits to Surplus (434)	193,535	968,176	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,845,824</b>	<b>3,250,080</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,875,534	█	2,875,534	1
<b>Total (Acct. 400):</b>	<b>2,875,534</b>	<b>0</b>	<b>2,875,534</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,271,920	█	2,271,920	2
<b>Total (Acct. 401-402):</b>	<b>2,271,920</b>	<b>0</b>	<b>2,271,920</b>	
<b>Depreciation Expense (403):</b>				
Derived	217,215	█	217,215	3
<b>Total (Acct. 403):</b>	<b>217,215</b>	<b>0</b>	<b>217,215</b>	
<b>Amortization Expense (404-407):</b>				
Derived	681	█	681	4
<b>Total (Acct. 404-407):</b>	<b>681</b>	<b>0</b>	<b>681</b>	
<b>Taxes (408):</b>				
Derived	154,532	█	154,532	5
<b>Total (Acct. 408):</b>	<b>154,532</b>	<b>0</b>	<b>154,532</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0	█	0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0	█	0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>231,186</b>	<b>0</b>	<b>231,186</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	7,032	█	7,032	8
<b>Total (Acct. 415-416):</b>	<b>7,032</b>	<b>0</b>	<b>7,032</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0	█	0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0	█	0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	68,626	0	68,626 11
<b>Total (Acct. 419):</b>	<b>68,626</b>	<b>0</b>	<b>68,626</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		130,074	130,074 12
Contributed Plant - Electric		53,304	53,304 13
Contributed Plant - Gas		40,343	40,343 14
MISCELLANEOUS	2,077	0	2,077 15
INCREASE IN EQUITY INTEREST IN NPGA	71,186	0	71,186 16
<b>Total (Acct. 421):</b>	<b>73,263</b>	<b>223,721</b>	<b>296,984</b>
<b>TOTAL OTHER INCOME:</b>	<b>148,921</b>	<b>223,721</b>	<b>372,642</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(16,203)		(16,203) 17
NONE	0	0	0 18
<b>Total (Acct. 425):</b>	<b>(16,203)</b>	<b>0</b>	<b>(16,203)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		15,599	15,599 19
Depreciation Expense on Contributed Plant - Electric		18,641	18,641 20
Depreciation Expense on Contributed Plant - Gas		8,317	8,317 21
NONE	0	0	0 22
<b>Total (Acct. 426):</b>	<b>0</b>	<b>42,557</b>	<b>42,557</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(16,203)</b>	<b>42,557</b>	<b>26,354</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 23
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	13,029		13,029 24
<b>Total (Acct. 428):</b>	<b>13,029</b>	<b>0</b>	<b>13,029</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 25
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	162,236		162,236 26
<b>Total (Acct. 430):</b>	<b>162,236</b>	<b>0</b>	<b>162,236</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 27
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>175,265</b>	<b>0</b>	<b>175,265</b>
<b>NET INCOME:</b>	<b>221,045</b>	<b>181,164</b>	<b>402,209</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,387,246	862,834	3,250,080 29
<b>Total (Acct. 216):</b>	<b>2,387,246</b>	<b>862,834</b>	<b>3,250,080</b>
<b>Balance Transferred from Income (433):</b>			
Derived	221,045	181,164	402,209 30
<b>Total (Acct. 433):</b>	<b>221,045</b>	<b>181,164</b>	<b>402,209</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PROPERTY TAX EQUIVALENT WAIVED	112,006	0	112,006 31
INVESTMENT IN NPGA AT 01/01/04	81,529	0	81,529 32
<b>Total (Acct. 434):</b>	<b>193,535</b>	<b>0</b>	<b>193,535</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 33
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 34
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 35
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,801,826</b>	<b>1,043,998</b>	<b>3,845,824</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	15,111	12,716		6,800	<b>34,627</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	11,671	8,067		4,934	<b>24,672</b>	<b>2</b>
Payroll	2,905	18			<b>2,923</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>14,576</b>	<b>8,085</b>	<b>0</b>	<b>4,934</b>	<b>27,595</b>	
<b>Net income (or loss)</b>	<b>535</b>	<b>4,631</b>	<b>0</b>	<b>1,866</b>	<b>7,032</b>	

**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	178,059	1,332,252	0	1,365,223	<b>2,875,534</b>	<b>1</b>
Less: interdepartmental sales	0		0	6,089	<b>6,089</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	78	896		1,513	<b>2,487</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>177,981</b>	<b>1,331,356</b>	<b>0</b>	<b>1,357,621</b>	<b>2,866,958</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	59,324		59,324	1
Electric operating expenses	136,832	111	136,943	2
Gas operating expenses	125,857		125,857	3
Heating operating expenses			0	4
Sewer operating expenses	33,206		33,206	5
Merchandising and jobbing	2,923		2,923	6
Other nonutility expenses			0	7
Water utility plant accounts	4,804	6,727	11,531	8
Electric utility plant accounts	20,304	679	20,983	9
Gas utility plant accounts	9,864	1,763	11,627	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	4,144	228	4,372	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	9,397	(9,397)	0	18
All other accounts	111	(111)	0	19
<b>Total Payroll</b>	<b>406,766</b>	<b>0</b>	<b>406,766</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric	3.6	2
Gas	3.1	3
Sewer	0.8	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	7,832,068	7,252,551	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,935,794	3,017,000	2
<b>Net Utility Plant</b>	<b>4,896,274</b>	<b>4,235,551</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,896,274</b>	<b>4,235,551</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	152,715	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>152,715</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,542,045	1,473,197	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	411,357	309,326	15
Other Accounts Receivable (143)	32,672	28,188	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	60,010	21,709	18
Materials and Supplies (151-163)	177,139	154,209	19
Prepayments (165)	13,184	11,227	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,236,407</b>	<b>1,997,856</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	71,629	24,940	24
Other Deferred Debits (182-186)	58,657	681	25
<b>Total Deferred Debits</b>	<b>130,286</b>	<b>25,621</b>	
<b>Total Assets and Other Debits</b>	<b>9,415,682</b>	<b>6,259,028</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	87,861	87,861	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,845,824	3,250,080	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,933,685</b>	<b>3,337,941</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	4,802,350	2,661,044	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>4,802,350</b>	<b>2,661,044</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	268,186	196,532	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	1,786	2,576	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	69,803	31,364	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	32,036	22,431	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>371,811</b>	<b>252,903</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	307,836	7,140	<b>44</b>
<b>Total Deferred Credits</b>	<b>307,836</b>	<b>7,140</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,415,682</b>	<b>6,259,028</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,981,544	0	2,773,130	2,497,877	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,101,695	0	2,781,092	2,248,029	2
Utility Plant in Service - Contributed Plant (101.2)	855,244	0	80,428	384,709	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	365,809		1,880	13,182	9
<b>Total Utility Plant</b>	<b>2,322,748</b>	<b>0</b>	<b>2,863,400</b>	<b>2,645,920</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	325,511	0	855,261	1,362,582	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	183,746	0	18,156	190,538	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>509,257</b>	<b>0</b>	<b>873,417</b>	<b>1,553,120</b>	
<b>Net Utility Plant</b>	<b>1,813,491</b>	<b>0</b>	<b>1,989,983</b>	<b>1,092,800</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	456,397	763,431	1,447,289		2,667,117	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	25,877	100,341	90,997		217,215	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	840				840	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0	0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>26,717</b>	<b>100,341</b>	<b>90,997</b>	<b>0</b>	<b>218,055</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,685	0	15,094		17,779	18
Cost of removal	0	0	0		0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	154,918	8,511	160,610		324,039	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>157,603</b>	<b>8,511</b>	<b>175,704</b>	<b>0</b>	<b>341,818</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>325,511</b>	<b>855,261</b>	<b>1,362,582</b>	<b>0</b>	<b>2,543,354</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	168,147	9,839	171,897		<b>349,883</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	15,599	8,317	18,641		<b>42,557</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0	0		<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>15,599</b>	<b>8,317</b>	<b>18,641</b>	<b>0</b>	<b>42,557</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0	0		<b>0</b>	<b>18</b>
Cost of removal	0	0	0		<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>183,746</b>	<b>18,156</b>	<b>190,538</b>	<b>0</b>	<b>392,440</b>	<b>26</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	2,488	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>2,488</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	2,488	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>2,488</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			98,227		98,227	89,120	3
<b>Total Electric Utility</b>					<b>98,227</b>	<b>89,120</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	98,227	89,120	1
Water utility (154)	43,758	27,987	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	35,154	37,102	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>177,139</b>	<b>154,209</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
08/01/01 BOND DISCOUNT	1,904	428	15,893	1
12/15/96 BOND DISCOUNT	7,143	428	0	2
9/01/04 BOND DISCOUNT	1,922	428	55,736	3
NONE				4
<b>Total</b>			<b>71,629</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>87,861</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

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

1

**Net amount of bonds outstanding December 31: 0**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O. BOND	08/02/2001	08/01/2010	4.13%	127,350	<b>1</b>
G.O. BOND	09/09/2004	09/01/2014	3.50%	3,550,000	<b>2</b>
G.O. BOND	08/01/2001	02/01/2011	4.13%	1,125,000	<b>3</b>
<b>Total for Account 223</b>				<b>4,802,350</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	34,720	2
Charged electric department expense	53,958	3
Charged sewer department expense		4
<b>Other (explain):</b>		
CHARGED GAS DEPARTMENT EXPENSE	65,854	5
<b>Total Accruals and other credits</b>	<b>154,532</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	27,695	7
PSC Remainder Assessment	4,164	8
<b>Other (explain):</b>		
UNEMPLOYMENT TAXES	4,742	9
PROPERTY TAX EQUIVALENT	112,006	10
WI GROSS RECEIPTS TAX	5,925	11
<b>Total payments and other debits</b>	<b>154,532</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
G.O. BOND	0			0	2
G.O. BOND 2004	0	45,996		45,996	3
G.O. BOND 1996	5,194	57,826	63,020	0	4
G.O. BOND 2001	23,558	52,323	54,453	21,428	5
G.O. BOND 8/2001	2,612	6,091	6,324	2,379	6
<b>Subtotal</b>	<b>31,364</b>	<b>162,236</b>	<b>123,797</b>	<b>69,803</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,364</b>	<b>162,236</b>	<b>123,797</b>	<b>69,803</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN NATIONAL PUBLIC GAS AGENCY (NPGA)	152,715	2
<b>Total (Acct. 124):</b>	<b>152,715</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,966	9
Electric	159,479	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
GAS	238,912	12
<b>Total (Acct. 142):</b>	<b>411,357</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	32,672	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>32,672</b>	

### 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)
<b>Receivables from Municipality (145):</b>		
DELINQUENT ACCOUNTS	7,568	16
UNFUNDED RETIREMENT	52,442	17
<b>Total (Acct. 145):</b>	<b>60,010</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	13,184	18
<b>Total (Acct. 165):</b>	<b>13,184</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNFUNDED RETIREMENT AUTHORIZED 07/06/2004	49,479	23
MAPPING ELECTRIC SYSTEM AUTHORIZED 02/28/05	9,178	24
<b>Total (Acct. 186):</b>	<b>58,657</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	307,836	26
NONE		27
<b>Total (Acct. 253):</b>	<b>307,836</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,081,398	2,202,653	0	2,756,384	<b>6,040,435</b>	<b>1</b>
Materials and Supplies	35,872	93,673	0	36,128	<b>165,673</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	390,954	1,404,935	0	809,346	<b>2,605,235</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	73,586	76,289	0	4,042	<b>153,917</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>652,730</b>	<b>815,102</b>	<b>0</b>	<b>1,979,124</b>	<b>3,446,956</b>	
Net Operating Income	(6,572)	85,415	0	152,343	<b>231,186</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-1.01%</b>	<b>10.48%</b>	<b>N/A</b>	<b>7.70%</b>	<b>6.71%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	154,918	160,610	0	8,511	324,039	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,746	8,031		426	16,203	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>147,172</b>	<b>152,579</b>	<b>0</b>	<b>8,085</b>	<b>307,836</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Account 421: Contributed plant-Water shows contributions of \$130,074 for 2004. \$116,057 of this amount is reflected in the Construction Work in Progress amount reported on page F-7.

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

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

The Utility received Commission authorization to amortize the 2004 payment to the Wisconsin Retirement fund for prior service obligation over a five year period. The approval was dated July 6, 2004.

The Utility received Commission authorization to amortize the 2004 cost of mapping the electric system. The Commission approved a five year amortization. The authorization was dated February 28, 2005.

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

**Account 145:**

This account consists of delinquent accounts added to the tax roll of \$7,568 and the amount due from the town for retirement contribution paid on behalf of the town in the amount of \$52,442.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

##### ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Florence Utility Commission  
Florence, Wisconsin

We have compiled the balance sheets of Florence Utility Commission as of December 31, 2004 and 2003, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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

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

Wipfli LLP

March 29, 2005  
Rhineland, Wisconsin

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	173,059	161,070	1
<b>Total Sales of Water</b>	<b>173,059</b>	<b>161,070</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	400	426	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,600	5,016	6
<b>Total Other Operating Revenues</b>	<b>5,000</b>	<b>5,442</b>	
<b>Total Operating Revenues</b>	<b>178,059</b>	<b>166,512</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	14,202	13,596	8
Water Treatment Expenses (640-652)	11,086	8,427	9
Transmission and Distribution Expenses (660-678)	31,823	29,158	10
Customer Accounts Expenses (901-905)	14,142	13,372	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	52,781	44,526	13
<b>Total Operation and Maintenance Expenses</b>	<b>124,034</b>	<b>109,079</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	25,877	25,150	14
Amortization Expense (404-407)		0	15
Taxes (408)	34,720	32,436	16
<b>Total Other Operating Expenses</b>	<b>60,597</b>	<b>57,586</b>	
<b>Total Operating Expenses</b>	<b>184,631</b>	<b>166,665</b>	
<b>NET OPERATING INCOME</b>	<b>(6,572)</b>	<b>(153)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	280	11,380	43,064	4
Commercial	70	36,347	49,704	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>350</b>	<b>47,727</b>	<b>92,768</b>	
Private Fire Protection Service (462)	6		5,351	7
Public Fire Protection Service (463)	2		65,155	8
Other Sales to Public Authorities (464)	16	2,868	9,785	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>374</b>	<b>50,595</b>	<b>173,059</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	65,155	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>65,155</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	400	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>400</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,975	10
<b>Other (specify):</b>		
MISCELLANEOUS	28	11
EQUIPMENT CHARGES	2,597	12
<b>Total Other Water Revenues (474)</b>	<b>4,600</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	6,137	6,161	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	8,065	7,435	17
Pumping Labor and Expenses (624)	0		18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
<b>Total Pumping Expenses</b>	<b>14,202</b>	<b>13,596</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	5,245	4,572	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	5,841	3,855	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>11,086</b>	<b>8,427</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	3,700	728	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	21,434	18,290	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	2,041	4,372	<b>46</b>
Maintenance of Meters (676)	850	866	<b>47</b>
Maintenance of Hydrants (677)	3,798	4,902	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>31,823</b>	<b>29,158</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	1,541	1,387	<b>51</b>
Customer Records and Collection Expenses (903)	12,523	11,883	<b>52</b>
Uncollectible Accounts (904)	78	102	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>14,142</b>	<b>13,372</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	5,794	4,784	56
Office Supplies and Expenses (921)	5,224	5,337	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	5,083	2,187	59
Property Insurance (924)		0	60
Injuries and Damages (925)	3,688	3,136	61
Employee Pensions and Benefits (926)	22,910	19,277	62
Regulatory Commission Expenses (928)	104	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	205	266	65
Rents (931)		0	66
Maintenance of General Plant (932)	9,773	9,539	67
<b>Total Administrative and General Expenses</b>	<b>52,781</b>	<b>44,526</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>124,034</b>	<b>109,079</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		29,478	27,702	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		636	0	2
<b>Net property tax equivalent</b>		<b>28,842</b>	<b>27,702</b>	
Social Security		4,356	4,131	3
PSC Remainder Assessment		776	541	4
Other (specify): UNEMPLOYMENT TAX		746	62	5
<b>Total tax expense</b>		<b>34,720</b>	<b>32,436</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.250148				3
County tax rate	mills		9.065133				4
Local tax rate	mills		3.964837				5
School tax rate	mills		9.539911				6
Voc. school tax rate	mills		1.912315				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.732344</b>				<b>10</b>
Less: state credit	mills		1.258457				11
<b>Net tax rate</b>	mills		<b>23.473887</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.964837</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.452226</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.417063</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.732344</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.623356</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.473887</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.632596</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,981,544	1,981,544				22
Materials & Supplies	\$	27,987	27,987				23
<b>Subtotal</b>	\$	<b>2,009,531</b>	<b>2,009,531</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,009,531</b>	<b>2,009,531</b>				<b>26</b>
Assessment Ratio	dec.		1.002500				27
<b>Assessed Value</b>	\$	<b>2,014,555</b>	<b>2,014,555</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.632596</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,478</b>	<b>29,478</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	26,752					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>29,478</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	112,302		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	169,515		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,694		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>394,511</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,626		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,104		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,024		20
<b>Total Pumping Plant</b>	<b>48,754</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,797		23
<b>Total Water Treatment Plant</b>	<b>15,797</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			112,302	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			169,515	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			112,694	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>394,511</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			26,626	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,104	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,024	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>48,754</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,797	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,797</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	148,188		26
Transmission and Distribution Mains (343)	211,012	32,106	27
Fire Mains (344)	0		28
Services (345)	62,881	2,361	29
Meters (346)	40,686	2,643	30
Hydrants (348)	25,837	1,929	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>488,604</b>	<b>39,039</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,104		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	23,102	921	36
Transportation Equipment (392)	7,514	2,724	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,513		40
Power Operated Equipment (396)	43,586	595	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,616		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>113,435</b>	<b>4,240</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,061,101</b>	<b>43,279</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,061,101</b>	<b>43,279</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			148,188 26
Transmission and Distribution Mains (343)			243,118 27
Fire Mains (344)			0 28
Services (345)	2,023		63,219 29
Meters (346)			43,329 30
Hydrants (348)	662		27,104 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,685</b>	<b>0</b>	<b>524,958</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			22,104 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			24,023 36
Transportation Equipment (392)			10,238 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			1,513 40
Power Operated Equipment (396)			44,181 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			15,616 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>117,675</b>
<b>Total utility plant in service directly assignable</b>	<b>2,685</b>	<b>0</b>	<b>1,101,695</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,685</b>	<b>0</b>	<b>1,101,695</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,335		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,833		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>88,168</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			51,335 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			36,833 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>88,168</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	285,712		26
Transmission and Distribution Mains (343)	419,018		27
Fire Mains (344)	0		28
Services (345)	2,018		29
Meters (346)	0		30
Hydrants (348)	46,311		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>753,059</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0	14,017	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>14,017</b>	
<b>Total utility plant in service directly assignable</b>	<b>841,227</b>	<b>14,017</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>841,227</b>	<b>14,017</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			285,712 26
Transmission and Distribution Mains (343)			419,018 27
Fire Mains (344)			0 28
Services (345)			2,018 29
Meters (346)			0 30
Hydrants (348)			46,311 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>753,059</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			14,017 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>14,017</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>855,244</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>855,244</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	67,749	3.00%	5,137	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	28,020	1.18%	1,326	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>95,769</b>		<b>6,463</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	22,120	2.22%	592	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	31,189	4.00%	764	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	1,433	3.33%	101	15
<b>Total Pumping Plant</b>	<b>54,742</b>		<b>1,457</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	9,346	2.50%	395	17
<b>Total Water Treatment Plant</b>	<b>9,346</b>		<b>395</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	101,663	2.00%	2,964	19
Transmission and Distribution Mains (343)	74,694	1.18%	2,703	20
Fire Mains (344)	0			21
Services (345)	17,060	2.10%	1,297	22
Meters (346)	31,247	4.00%	1,689	23
Hydrants (348)	11,542	1.33%	351	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					72,886	4
315					0	5
316					29,346	6
317					0	7
	0	0	0	0	102,232	
321				(14,174)	8,538	8
322					0	9
323					0	10
324					0	11
325				(20,034)	11,919	12
326					0	13
327					0	14
328					1,534	15
	0	0	0	(34,208)	21,991	
331					0	16
332					9,741	17
	0	0	0	0	9,741	
341					0	18
342				(65,293)	39,334	19
343				(47,909)	29,488	20
344					0	21
345	2,023			(126)	16,208	22
346					32,936	23
348	662			(7,382)	3,849	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>236,206</b>		<b>9,004</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	9,029	2.50%	553	26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	16,737	14.29%	1,183	28
Transportation Equipment (392)	6,970	15.00%	999	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	189	5.00%	76	32
Power Operated Equipment (396)	17,753	15.00%	6,261	33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	9,656	5.00%	326	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>60,334</b>		<b>9,398</b>	
<b>Total accum. prov. directly assignable</b>	<b>456,397</b>		<b>26,717</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>456,397</b>		<b>26,717</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,685	0	0	(120,710)	121,815
390					9,582 26
391					0 27
391.1					17,920 28
392					7,969 29
393					0 30
394					0 31
395					265 32
396					24,014 33
397					0 34
397.1					0 35
398					9,982 36
399					0 37
	0	0	0	0	69,732
	2,685	0	0	(154,918)	325,511
					0 38
	2,685	0	0	(154,918)	325,511

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	15,315	2.22%	1,141	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	20,853	4.00%	819	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>36,168</b>		<b>1,960</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	71,007	2.00%	5,714	19
Transmission and Distribution Mains (343)	52,805	1.18%	4,930	20
Fire Mains (344)	0			21
Services (345)	168	2.10%	42	22
Meters (346)	0			23
Hydrants (348)	7,999	1.33%	617	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					16,456 8
322					0 9
323					0 10
324					0 11
325					21,672 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	38,128
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					76,721 19
343					57,735 20
344					0 21
345					210 22
346					0 23
348					8,616 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>131,979</b>		<b>11,303</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0	14.29%	2,336	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>0</b>		<b>2,336</b>	
<b>Total accum. prov. directly assignable</b>	<b>168,147</b>		<b>15,599</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>168,147</b>		<b>15,599</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	143,282
390					0 26
391					0 27
391.1					2,336 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	2,336
	0	0	0	0	183,746
					0 38
	0	0	0	0	183,746

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,687	<b>3,687</b>	1
February			4,260	<b>4,260</b>	2
March			3,923	<b>3,923</b>	3
April			3,523	<b>3,523</b>	4
May			4,195	<b>4,195</b>	5
June			9,842	<b>9,842</b>	6
July			10,237	<b>10,237</b>	7
August			10,057	<b>10,057</b>	8
September			6,535	<b>6,535</b>	9
October			5,612	<b>5,612</b>	10
November			2,569	<b>2,569</b>	11
December			2,333	<b>2,333</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>66,773</b>	<b>66,773</b>	
Less: Water sold				50,595	13
Volume pumped but not sold				<b>16,178</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				2,500	16
Volume related to equipment/system malfunction				8,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>10,500</b>	19
Volume pumped but unaccounted for				<b>5,678</b>	20
Percent of water lost				<b>9%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				659	24
Date of maximum: 6/16/2004					25
Cause of maximum:					26
MAIN LEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/3/2004					28
Total KWH used for pumping for the year				88,405	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## 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	BREWERY LN	TOPPE'S ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	9 10
Year Installed	1952	1969	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				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 23
Year Installed				24
Type				25
Horsepower				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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1993	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	198	120	6
Total capacity in gallons (actual)	200,000	69,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2950	0.6480	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	815	0	0	0	815	1
P	D	2.000	1,850	0	0	0	1,850	2
M	D	3.000	5,540	0	0	0	5,540	3
M	D	4.000	9,285	0	0	0	9,285	4
M	D	6.000	5,435	0	0	0	5,435	5
P	D	6.000	2,018	0	0	0	2,018	6
M	D	8.000	18,624	0	0	0	18,624	7
P	D	8.000	12,036	1,162	0	0	13,198	8
M	D	12.000	1,628	0	0	0	1,628	9
P	D	12.000	769	0	0	0	769	10
<b>Total Within Municipality</b>			<b>58,000</b>	<b>1,162</b>	<b>0</b>	<b>0</b>	<b>59,162</b>	
<b>Total Utility</b>			<b>58,000</b>	<b>1,162</b>	<b>0</b>	<b>0</b>	<b>59,162</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1	0	0	0	1		1
M	0.750	316	2	10	0	308	32	2
P	1.000	29	8	3	0	34	0	3
M	1.000	46	1	0	0	47	1	4
M	1.250	2	0	0	0	2	2	5
P	1.500	1	0	0	0	1	1	6
M	1.500	6	0	0	0	6		7
P	2.000	3	0	0	0	3		8
M	2.000	5	0	0	0	5		9
M	3.000	2	0	0	0	2		10
P	4.000	1	0	0	0	1		11
M	4.000	2	0	0	0	2		12
M	6.000	2	1	0	0	3		13
M	8.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>417</b>	<b>12</b>	<b>13</b>	<b>0</b>	<b>416</b>	<b>36</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2	0	0	0	2	0	1
0.625	365	24	0	0	389	38	2
1.000	24	3	0	0	27	3	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4	0	5
2.000	12	0	0	0	12	0	6
3.000	4	0	0	0	4	0	7
4.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>413</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>440</b>	<b>41</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	2	0	0	0	0	0	2	1
0.625	275	54	0	5	0	55	389	2
1.000	3	20	0	2	0	2	27	3
1.250	0	0	0	0	0	1	1	4
1.500	0	2	0	0	0	2	4	5
2.000	0	5	0	6	0	1	12	6
3.000	0	2	0	2	0	0	4	7
4.000	0	1	0	0	0	0	1	8
<b>Total:</b>	<b>280</b>	<b>84</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>61</b>	<b>440</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	105	1	1		105	2
<b>Total Fire Hydrants</b>	<b>105</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>105</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

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

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	55

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

**If Adjustments for any account are nonzero, please explain.**

Adjustments are to reflect the reclassification of depreciation per docket  
05-US-105

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### Water Mains (Page W-21)

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

Water mains added during 2004 were financed with Utility funds

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### Meters (Page W-23)

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

Yes

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,303,406	1,206,469	1
<b>Total Sales of Electricity</b>	<b>1,303,406</b>	<b>1,206,469</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	4,973	4,753	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	1,693	1,369	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	22,180	23,423	7
<b>Total Other Operating Revenues</b>	<b>28,846</b>	<b>29,545</b>	
<b>Total Operating Revenues</b>	<b>1,332,252</b>	<b>1,236,014</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	808,882	766,416	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	79,876	88,073	10
Customer Accounts Expenses (901-905)	48,773	45,546	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	164,351	154,287	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,101,882</b>	<b>1,054,322</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	90,997	99,067	14
Amortization Expense (404-407)		0	15
Taxes (408)	53,958	49,424	16
<b>Total Other Expenses</b>	<b>144,955</b>	<b>148,491</b>	
<b>Total Operating Expenses</b>	<b>1,246,837</b>	<b>1,202,813</b>	
<b>NET OPERATING INCOME</b>	<b>85,415</b>	<b>33,201</b>	

**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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,973	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,973</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT	1,693	5
<b>Total Rent from Electric Property (454)</b>	<b>1,693</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
EQUIPMENT CHARGES	20,469	7
MIISCELLANEOUS	1,711	8
<b>Total Other Electric Revenues (456)</b>	<b>22,180</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	808,882	766,416	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>808,882</b>	<b>766,416</b>	
<b>Total Power Production Expenses</b>	<b>808,882</b>	<b>766,416</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	9,328	9,989	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)	17,873	28,497	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	2,800	0	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)		4,800	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		332	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	41,841	33,746	63
Maintenance of Underground Lines (594)	2,183	0	64
Maintenance of Line Transformers (595)	189	607	65
Maintenance of Street Lighting and Signal Systems (596)	2,516	2,762	66
Maintenance of Meters (597)	3,146	7,340	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>79,876</b>	<b>88,073</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	8,474	7,590	70
Customer Records and Collection Expenses (903)	39,402	37,659	71
Uncollectible Accounts (904)	897	297	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>48,773</b>	<b>45,546</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	20,050	17,934	78
Office Supplies and Expenses (921)	15,727	16,170	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	11,470	5,458	81
Property Insurance (924)		7,302	82
Injuries and Damages (925)	9,393	2,055	83
Employee Pensions and Benefits (926)	65,547	55,827	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	2,444	2,198	87
Rents (931)		0	88
Maintenance of General Plant (932)	39,720	47,343	89
<b>Total Administrative and General Expenses</b>	<b>164,351</b>	<b>154,287</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,101,882</b>	<b>1,054,322</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		35,031	33,755	1
Social Security		12,446	11,795	2
Wisconsin Gross Receipts Tax		2,968	2,613	3
PSC Remainder Assessment		1,382	1,083	4
Other (specify): UNEMPLOYMENT TAX		2,131	178	5
<b>Total tax expense</b>		<b>53,958</b>	<b>49,424</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.250148				3
County tax rate	mills		9.065133				4
Local tax rate	mills		3.964837				5
School tax rate	mills		9.539911				6
Voc. school tax rate	mills		1.912315				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.732344</b>				<b>10</b>
Less: state credit	mills		1.258457				11
<b>Net tax rate</b>	mills		<b>23.473887</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>3.964837</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.452226</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.417063</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.732344</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.623356</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.473887</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.632596</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,497,877	2,497,877				22
Materials & Supplies	\$	89,120	89,120				23
<b>Subtotal</b>	\$	<b>2,586,997</b>	<b>2,586,997</b>				<b>24</b>
Less: Plant Outside Limits	\$	198,942	198,942				25
<b>Taxable Assets</b>	\$	<b>2,388,055</b>	<b>2,388,055</b>				<b>26</b>
Assessment Ratio	dec.		1.002500				27
<b>Assessed Value</b>	\$	<b>2,394,025</b>	<b>2,394,025</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.632596</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,031</b>	<b>35,031</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	23,882					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>35,031</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	9,882		34
Structures and Improvements (361)	11,860		35
Station Equipment (362)	283,344		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	159,814	886	38
Overhead Conductors and Devices (365)	109,731		39
Underground Conduit (366)	34,815	13,214	40
Underground Conductors and Devices (367)	260,980	31,332	41
Line Transformers (368)	309,299	12,735	42
Services (369)	144,353	17,558	43
Meters (370)	59,924	3,222	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	43,208	2,700	47
<b>Total Distribution Plant</b>	<b>1,427,210</b>	<b>81,647</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	61,844		49
Office Furniture and Equipment (391)	26,283		50
Computer Equipment (391.1)	88,567	2,632	51
Transportation Equipment (392)	219,173	7,782	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	604	1,795	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			9,882 34
Structures and Improvements (361)			11,860 35
Station Equipment (362)			283,344 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			160,700 38
Overhead Conductors and Devices (365)		(5,909)	103,822 39
Underground Conduit (366)			48,029 40
Underground Conductors and Devices (367)			292,312 41
Line Transformers (368)	6,492		315,542 42
Services (369)			161,911 43
Meters (370)	857		62,289 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			45,908 47
<b>Total Distribution Plant</b>	<b>7,349</b>	<b>(5,909)</b>	<b>1,495,599</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			61,844 49
Office Furniture and Equipment (391)			26,283 50
Computer Equipment (391.1)			91,199 51
Transportation Equipment (392)			226,955 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			2,399 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0	921	<b>55</b>
Power Operated Equipment (396)	131,958	16,400	<b>56</b>
Communication Equipment (397)	82,310	578	<b>57</b>
Miscellaneous Equipment (398)	119,328		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>730,067</b>	<b>30,108</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,157,277</b>	<b>111,755</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>2,157,277</b>	 <b>111,755</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			921 55
Power Operated Equipment (396)	7,745		140,613 56
Communication Equipment (397)			82,888 57
Miscellaneous Equipment (398)			119,328 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>7,745</b>	<b>0</b>	<b>752,430</b>
<b>Total utility plant in service directly assignable</b>	<b>15,094</b>	<b>(5,909)</b>	<b>2,248,029</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>15,094</b>	<b>(5,909)</b>	<b>2,248,029</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	105,625		38
Overhead Conductors and Devices (365)	75,353		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	131,372	4,516	41
Line Transformers (368)	0		42
Services (369)	19,054	8,739	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>331,404</b>	<b>13,255</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0	40,050	51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			105,625 38
Overhead Conductors and Devices (365)			75,353 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			135,888 41
Line Transformers (368)			0 42
Services (369)			27,793 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>344,659</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			40,050 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>40,050</b>	
<b>Total utility plant in service directly assignable</b>	<b>331,404</b>	<b>53,305</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>331,404</b>	<b>53,305</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>40,050</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>384,709</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>384,709</b>

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	7,140	2.90%	339	27
Station Equipment (362)	205,164	3.10%	8,855	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	193,523	3.90%	6,164	30
Overhead Conductors and Devices (365)	95,942	3.20%	3,349	31
Underground Conduit (366)	21,788	2.50%	1,036	32
Underground Conductors and Devices (367)	133,433	3.33%	9,222	33
Line Transformers (368)	135,978	3.20%	9,973	34
Services (369)	50,190	4.40%	6,658	35
Meters (370)	33,309	3.60%	2,167	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	35,923	4.10%	1,857	39
<b>Total Distribution Plant</b>	<b>912,390</b>		<b>49,620</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	32,257	2.50%	1,546	40
Office Furniture and Equipment (391)	22,963	5.40%	501	41
Computer Equipment (391.1)	73,729	5.40%	2,709	42
Transportation Equipment (392)	207,834	15.00%	5,794	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	423	5.00%	94	45
Laboratory Equipment (395)	0	15.00%	77	46
Power Operated Equipment (396)	72,320	15.00%	18,896	47
Communication Equipment (397)	24,645	6.70%	5,513	48
Miscellaneous Equipment (398)	100,728	5.00%	6,247	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>534,899</b>		<b>41,377</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,447,289</b>		<b>90,997</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					7,479 27
362					214,019 28
363					0 29
364				(74,339)	125,348 30
365				(36,689)	62,602 31
366					22,824 32
367				(49,582)	93,073 33
368	6,492				139,459 34
369					56,848 35
370	857				34,619 36
371					0 37
372					0 38
373					37,780 39
	<u>7,349</u>	<u>0</u>	<u>0</u>	<u>(160,610)</u>	<u>794,051</u>
390					33,803 40
391					23,464 41
391.1					76,438 42
392					213,628 43
393					0 44
394					517 45
395					77 46
396	7,745				83,471 47
397					30,158 48
398					106,975 49
399					0 50
	<u>7,745</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>568,531</u>
	<u>15,094</u>	<u>0</u>	<u>0</u>	<u>(160,610)</u>	<u>1,362,582</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>1,447,289</u></u>		<u><u>90,997</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	15,094	0	0	(160,610)	1,362,582

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	78,402	3.90%	4,063	30
Overhead Conductors and Devices (365)	39,120	3.20%	2,431	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	53,961	3.33%	4,454	33
Line Transformers (368)	0			34
Services (369)	414	4.40%	1,018	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	0			39
<b>Total Distribution Plant</b>	<b>171,897</b>		<b>11,966</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0	15.00%	6,675	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>6,675</b>	
<b>Total accum. prov. directly assignable</b>	<b>171,897</b>		<b>18,641</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					82,465 30
365					41,551 31
366					0 32
367					58,415 33
368					0 34
369					1,432 35
370					0 36
371					0 37
372					0 38
373					0 39
	0	0	0	0	183,863
390					0 40
391					0 41
391.1					6,675 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	6,675
	0	0	0	0	190,538

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>171,897</u></u>		<u><u>18,641</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>190,538</u>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)						0 3
<b>Other:</b>						
NONE						0 4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)						0 7
<b>Other:</b>						
NONE						0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)	87		1			88 10
14.4/24.9 kV (25kV)						0 11
<b>Other:</b>						
NONE						0 12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)						0 15
<b>Other:</b>						
NONE						0 16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV						0 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
<b>Other:</b>						
NONE						0 21
<b>Underground Lines</b>						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
<b>Other:</b>						
NONE						0 26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	14	3
<b>Total</b>	<b>14</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	4	7
Nonfarm	693	8
<b>Total</b>	<b>697</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>697</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,526	Wednesday	01/07/2004	09:00	1,736	1
February	02	3,395	Thursday	02/05/2004	09:00	1,536	2
March	03	3,127	Monday	03/22/2004	09:00	1,570	3
April	04	2,929	Tuesday	04/27/2004	09:00	1,411	4
May	05	2,912	Monday	05/24/2004	11:00	1,406	5
June	06	2,932	Tuesday	06/08/2004	12:00	1,383	6
July	07	3,165	Wednesday	07/21/2004	12:00	1,419	7
August	08	3,144	Monday	08/02/2004	12:00	1,421	8
September	09	2,995	Tuesday	09/14/2004	12:00	1,387	9
October	10	2,977	Monday	10/18/2004	11:00	1,403	10
November	11	3,019	Tuesday	11/30/2004	09:00	1,418	11
December	12	3,235	Monday	12/13/2004	11:00	1,612	12
<b>Total</b>		<b>37,356</b>				<b>17,702</b>	

**System Name** FLORENCE

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

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

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	17,701	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>17,701</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	16,787	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>16,787</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	914	27
<b>Total Energy Losses</b>	<b>914</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.1636%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>17,701</b>	<b>30</b>

### 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)
<b>Residential Sales</b>				
AREA LIGHTING	FG-1	89	49	1
RURAL	FG-1	626	3,483	2
URBAN	RG-1	284	2,365	3
<b>Total Sales for Residential Sales</b>		<b>999</b>	<b>5,897</b>	
<b>Commercial &amp; Industrial</b>				
URBAN	CG-1	112	2,971	4
LARGE POWER DEMAND	CP-1			5
SMALL POWER	CP-1	7	3,278	6
LARGE POWER	CP-2	2	3,951	7
SMALL POWER DEMAND	CP-2			8
RURAL	RG-1	41	604	9
<b>Total Sales for Commercial &amp; Industrial</b>		<b>162</b>	<b>10,804</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET & HWY LIGHTING	MS-1	4	86	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>4</b>	<b>86</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,165</b>	<b>16,787</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		9,675	415	<b>10,090</b>	<b>1</b>
		256,673	30,312	<b>286,985</b>	<b>2</b>
		164,322	20,070	<b>184,392</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>430,670</b>	<b>50,797</b>	<b>481,467</b>	
		212,884	26,627	<b>239,511</b>	<b>4</b>
13,635		121,315		<b>121,315</b>	<b>5</b>
		127,978	29,434	<b>157,412</b>	<b>6</b>
		116,096	34,884	<b>150,980</b>	<b>7</b>
8,822		62,839		<b>62,839</b>	<b>8</b>
		68,017	5,286	<b>73,303</b>	<b>9</b>
<b>22,457</b>	<b>0</b>	<b>709,129</b>	<b>96,231</b>	<b>805,360</b>	
		15,849	730	<b>16,579</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>15,849</b>	<b>730</b>	<b>16,579</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>22,457</b>	<b>0</b>	<b>1,155,648</b>	<b>147,758</b>	<b>1,303,406</b>	

### 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	ORENCE SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	37,356				6
Average load factor	<b>64.9068%</b>				7
Total Cost of Purchased Power	808,882				8
Average cost per kWh	<b>0.0457</b>				9
On-Peak Hours (if applicable)	7 AM - 7 PM M-F				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	837	899			12
February	749	787			13
March	814	755			14
April	728	683			15
May	655	750			16
June	725	657			17
July	704	715			18
August	737	684			19
September	714	673			20
October	702	701			21
November	715	703			22
December	837	776			23
<b>Total kWh (000)</b>	<b>8,917</b>	<b>8,783</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

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### 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							
<b>Total</b>							<b><u>0</u></b>
							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						
<b>Total</b>						<b><u>0</u></b>
						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.

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

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.

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
Name of Substation	US 2				1
Voltage--High Side	69				2
Voltage--Low Side	13				3
Num. Main Transformers in Operation	1				4
Total Capacity of Transformers in kVA	5,000				5
Number of Spare Transformers on Hand	3				6
15-Minute Maximum Demand in kW	3,526				7
Dt and Hr of Such Maximum Demand	12/13/2004				8
	11:00				9
Kwh Output	17,701				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,188	667	16,773	1
Acquired during year	31	13	275	2
<b>Total</b>	<b>1,219</b>	<b>680</b>	<b>17,048</b>	<b>3</b>
Retired during year	17	14	235	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,202</b>	<b>666</b>	<b>16,813</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,131	605	13,256	8
In utility's use		1	25	9
				10
Locked meters on customers' premises				11
In stock	71	60	3,532	12
<b>Total end of year</b>	<b>1,202</b>	<b>666</b>	<b>16,813</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	1	1,060	1
Sodium Vapor	100	87	51,243	2
Sodium Vapor	250	41	32,557	3
<b>Total</b>		<b>129</b>	<b>84,860</b>	
<b>Ornamental</b>				
Incandescent	120	33	1,500	4
<b>Total</b>		<b>33</b>	<b>1,500</b>	
<b>Other</b>				
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

Account 582:

The account decreased in 2004 because at the end of 2003 the Utility completed a large repair job on station equipment that elevated costs for 2003. The 2004 costs reflect the average costs for station equipment.

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

If Adjustments for any account are nonzero, please explain.

Account 365:

An adjustment was needed for plant removed from service and salvaged. This salvaged material will be used in future projects.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Adjustments to reclassify depreciation per PSC docket 05-US-105.

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**GAS OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Gas</b>			
Sales of Gas (480-484)	1,355,153	1,273,384	1
<b>Total Sales of Gas</b>	<b>1,355,153</b>	<b>1,273,384</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (487)	5,429	6,757	2
Miscellaneous Service Revenues (488)	0	0	3
Transportation of Gas of Others (489)	0	0	4
Rent from Gas Property (493)	0	0	5
Interdepartmental Rents (494)	0	0	6
Other Gas Revenues (495)	4,641	63,771	7
<b>Total Other Operating Revenues</b>	<b>10,070</b>	<b>70,528</b>	
<b>Total Operating Revenues</b>	<b>1,365,223</b>	<b>1,343,912</b>	
<b>Operation and Maintenance Expenses</b>			
Manufactured Gas Production (700-706)	0	0	8
Other Gas Supply Expenses (730-736)	786,723	711,808	9
Distribution Expenses (760-769)	74,383	68,397	10
Customer Accounts Expenses (901-904)	43,666	40,557	11
Customer Service & Information Expenses (907)	0	0	12
Sales Promotion Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	141,232	131,269	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,046,004</b>	<b>952,031</b>	
<b>Other Operating Expenses</b>			
Depreciation Expenses (403)	100,341	98,935	15
Amortization Expense (404-407)	681	2,626	16
Taxes (408)	65,854	62,289	17
<b>Total Other Operating Expenses</b>	<b>166,876</b>	<b>163,850</b>	
<b>Total Operating Expenses</b>	<b>1,212,880</b>	<b>1,115,881</b>	
<b>NET OPERATING INCOME</b>	<b>152,343</b>	<b>228,031</b>	

### 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)	
<b>Forfeited Discounts (487):</b>		
Customer late payment charges	5,429	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (487)</b>	<b>5,429</b>	
<b>Miscellaneous Service Revenues (488):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (488)</b>	<b>0</b>	
<b>Transportation of Gas of Others (489):</b>		
NONE		4
<b>Total Transportation of Gas of Others (489)</b>	<b>0</b>	
<b>Rent from Gas Property (493):</b>		
NONE		5
<b>Total Rent from Gas Property (493)</b>	<b>0</b>	
<b>Interdepartmental Rents (494):</b>		
NONE		6
<b>Total Interdepartmental Rents (494)</b>	<b>0</b>	
<b>Other Gas Revenue (495):</b>		
EQUIPMENT REVENUE	4,506	7
MISCELLANEOUS	135	8
<b>Total Other Gas Revenue (495)</b>	<b>4,641</b>	

## GAS OPERATION AND MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>MANUFACTURED GAS PRODUCTION</b>			
Operation Supervision and Labor (700)	0		1
Fuel (701)	0		2
Raw Materials (702)	0		3
Operation Supplies and Expenses (703)	0		4
Residuals Produced -- Credit (704)	0		5
Rents (705)	0		6
Maintenance of Production Plant (706)	0		7
<b>Total Manufactured Gas Production</b>	<b>0</b>	<b>0</b>	
<b>OTHER GAS SUPPLY EXPENSES</b>			
Natural Gas Purchases (730)	786,723	711,808	8
Purchased Gas Purchases (732)	0		9
Gas Used in Utility Operation -- Credit (735)	0		10
Other Gas Supply Expenses (736)	0		11
<b>Total Other Gas Supply Expenses</b>	<b>786,723</b>	<b>711,808</b>	
<b>DISTRIBUTION EXPENSES</b>			
Supervision (760)	8,152	9,029	12
Mains and Service Labor (761)	34,820	32,856	13
Mains and Services Supplies and Expenses (762)	0		14
Meter and House Regulator Expenses (763)	0		15
Customer Installations Expenses (764)	0		16
Miscellaneous Distribution Expenses (765)	0		17
Rents (766)	0		18
Maintenance of Lines (767)	16,821	18,794	19
Maintenance of Meters and House Regulators (768)	11,180	4,854	20
Maintenance of Other Plant (769)	3,410	2,864	21
<b>Total Distribution Expenses</b>	<b>74,383</b>	<b>68,397</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	7,935	6,494	22
Accounting and Collecting Labor (902)	34,218	33,585	23

## GAS OPERATION AND MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	1,513	478	25
<b>Total Customer Accounts Expenses</b>	<b>43,666</b>	<b>40,557</b>	
<b>CUSTOMER SERVICE EXPENSES</b>			
Customer Service & Information Expenses (907)		0	26
<b>Total Customer Service Expenses</b>	<b>0</b>	<b>0</b>	
<b>SALES PROMOTION EXPENSES</b>			
Sales Promotion Expenses (910)		0	27
<b>Total Sales Promotion Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	21,182	20,461	28
Office Supplies and Other Expenses (921)	13,228	13,069	29
Administrative Expenses Transferred -- Credit (922)		0	30
Outside Services Employed (923)	8,020	5,161	31
Property Insurance (924)		0	32
Injuries and Damages (925)	9,026	11,239	33
Employee Pensions and Benefits (926)	60,075	50,618	34
Franchise Requirements (927)		0	35
Regulatory Commission Expenses (928)		1,452	36
Duplicate Charges -- Credit (929)		0	37
Institutional or Goodwill Advertising Expenses (930.1)		0	38
Miscellaneous General Expenses (930.2)	2,909	10,120	39
Rents (931)		0	40
Transportation Expenses (933)		0	41
Maintenance of General Plant (935)	26,792	19,149	42
<b>Total Administrative and General Expenses</b>	<b>141,232</b>	<b>131,269</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,046,004</b>	<b>952,031</b>	

**TAXES (ACCT. 408 - GAS)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		48,133	48,133	1
Social Security		10,891	10,305	2
Wisconsin Gross Receipts Tax		2,958	2,613	3
PSC Remainder Assessment		2,007	1,083	4
Other (specify): UNEMPLOYMENT TAX		1,865	155	5
<b>Total tax expense</b>		<b>65,854</b>	<b>62,289</b>	

### PROPERTY TAX EQUIVALENT (GAS)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Florence				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.250148				2
County tax rate	mills		9.065133				3
Local tax rate	mills		3.964837				4
School tax rate	mills		9.539911				5
Voc. school tax rate	mills		1.912315				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>24.732344</b>				9
Less: state credit	mills		1.258457				10
<b>Net tax rate</b>	mills		<b>23.473887</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>3.964837</b>				12
<b>Combined School Tax Rate</b>	mills		<b>11.452226</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>15.417063</b>				15
<b>Total Tax Rate</b>	mills		<b>24.732344</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.623356</b>				17
<b>Total tax net of state credit</b>	mills		<b>23.473887</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>14.632596</b>				19
Utility Plant, Jan. 1	\$	2,773,130	2,773,130				20
Materials & Supplies	\$	37,102	37,102				21
<b>Subtotal</b>	\$	<b>2,810,232</b>	<b>2,810,232</b>				22
Less: Plant Outside Limits	\$	109,278	109,278				23
<b>Taxable Assets</b>	\$	<b>2,700,954</b>	<b>2,700,954</b>				24
Assessment Ratio	dec.		1.002500				25
<b>Assessed Value</b>	\$	<b>2,707,706</b>	<b>2,707,706</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>14.632596</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>39,621</b>	<b>39,621</b>				28
Tax Equivalent per 1994 PSC Report	\$	48,133					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>48,133</b>					31

## GAS UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>PRODUCTION PLANT</b>			
Land and Land Rights (304)	0		4
Structures and Improvements (305)	0		5
Liquefied Petroleum Gas Equipment (311)	0		6
<b>Total Production Plant</b>	<b>0</b>	<b>0</b>	
<b>STORAGE PLANT</b>			
Land and Land Rights (360)	0		7
Structures and Improvements (361)	0		8
Gas Holders (362)	0		9
<b>Total Storage Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (365)	0		10
Structures and Improvements (366)	0		11
Mains (367)	0		12
Compressor Station Equipment (368)	0		13
Measuring and Regulating Station Equipment (369)	6,147		14
Communication Equipment (370)	0		15
<b>Total Transmission Plant</b>	<b>6,147</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (374)	4,212		16
Structures and Improvements (375)	13,693		17
Mains (376)	1,539,956	8,630	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)	666,230	10,630	22
Meters (381)	189,690		23

**GAS UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRODUCTION PLANT</b>			
Land and Land Rights (304)			0 4
Structures and Improvements (305)			0 5
Liquefied Petroleum Gas Equipment (311)			0 6
<b>Total Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STORAGE PLANT</b>			
Land and Land Rights (360)			0 7
Structures and Improvements (361)			0 8
Gas Holders (362)			0 9
<b>Total Storage Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (365)			0 10
Structures and Improvements (366)			0 11
Mains (367)			0 12
Compressor Station Equipment (368)			0 13
Measuring and Regulating Station Equipment (369)			6,147 14
Communication Equipment (370)			0 15
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>6,147</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (374)			4,212 16
Structures and Improvements (375)			13,693 17
Mains (376)			1,548,586 18
Compressor Station Equipment (377)			0 19
Meas. and Reg. Station Equipment - General (378)			0 20
Meas. and Reg. Station Equipment - Cty. Gate (379)			72,894 21
Services (380)			676,860 22
Meters (381)			189,690 23

**GAS UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>DISTRIBUTION PLANT</b>			
House Regulators (383)	15,275		24
Ind. Meas. and Reg. Station Equipment (385)	12,441	2,082	25
Property on Customer Premises (386)	341		26
<b>Total Distribution Plant</b>	<b>2,514,732</b>	<b>21,342</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	30,145		28
Office Furniture and Equipment (391)	38,617	2,304	29
Transportation Equipment (392)	45,619	6,810	30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	15,566	2,771	32
Laboratory Equipment (395)	1,791		33
Power-Operated Equipment (396)	59,907	16,188	34
Communication Equipment (397)	4,074		35
Miscellaneous Equipment (398)	15,079		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>210,798</b>	<b>28,073</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,731,677</b>	<b>49,415</b>	
Common Utility Plant Allocated to Gas Department	0		38
<b>Total utility plant in service</b>	<b>2,731,677</b>	<b>49,415</b>	

**GAS UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>DISTRIBUTION PLANT</b>			
House Regulators (383)			15,275 24
Ind. Meas. and Reg. Station Equipment (385)			14,523 25
Property on Customer Premises (386)			341 26
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,536,074</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			30,145 28
Office Furniture and Equipment (391)			40,921 29
Transportation Equipment (392)			52,429 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			18,337 32
Laboratory Equipment (395)			1,791 33
Power-Operated Equipment (396)			76,095 34
Communication Equipment (397)			4,074 35
Miscellaneous Equipment (398)			15,079 36
Other Tangible Property (399)			0 37
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>238,871</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,781,092</b>
Common Utility Plant Allocated to Gas Department			0 38
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,781,092</b>

## GAS UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>PRODUCTION PLANT</b>			
Land and Land Rights (304)	0		4
Structures and Improvements (305)	0		5
Liquefied Petroleum Gas Equipment (311)	0		6
<b>Total Production Plant</b>	<b>0</b>	<b>0</b>	
<b>STORAGE PLANT</b>			
Land and Land Rights (360)	0		7
Structures and Improvements (361)	0		8
Gas Holders (362)	0		9
<b>Total Storage Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (365)	0		10
Structures and Improvements (366)	0		11
Mains (367)	0		12
Compressor Station Equipment (368)	0		13
Measuring and Regulating Station Equipment (369)	0		14
Communication Equipment (370)	0		15
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (374)	0		16
Structures and Improvements (375)	0		17
Mains (376)	11,373		18
Compressor Station Equipment (377)	0		19
Meas. and Reg. Station Equipment - General (378)	0		20
Meas. and Reg. Station Equipment - Cty. Gate (379)	0		21
Services (380)	28,712	5,300	22
Meters (381)	0		23

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRODUCTION PLANT</b>			
Land and Land Rights (304)			0 4
Structures and Improvements (305)			0 5
Liquefied Petroleum Gas Equipment (311)			0 6
<b>Total Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STORAGE PLANT</b>			
Land and Land Rights (360)			0 7
Structures and Improvements (361)			0 8
Gas Holders (362)			0 9
<b>Total Storage Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (365)			0 10
Structures and Improvements (366)			0 11
Mains (367)			0 12
Compressor Station Equipment (368)			0 13
Measuring and Regulating Station Equipment (369)			0 14
Communication Equipment (370)			0 15
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (374)			0 16
Structures and Improvements (375)			0 17
Mains (376)			11,373 18
Compressor Station Equipment (377)			0 19
Meas. and Reg. Station Equipment - General (378)			0 20
Meas. and Reg. Station Equipment - Cty. Gate (379)			0 21
Services (380)			34,012 22
Meters (381)			0 23

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>DISTRIBUTION PLANT</b>			
House Regulators (383)	0		24
Ind. Meas. and Reg. Station Equipment (385)	0		25
Property on Customer Premises (386)	0		26
<b>Total Distribution Plant</b>	<b>40,085</b>	<b>5,300</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		27
Structures and Improvements (390)	0		28
Office Furniture and Equipment (391)	0	35,043	29
Transportation Equipment (392)	0		30
Stores Equipment (393)	0		31
Tools, Shop and Garage Equipment (394)	0		32
Laboratory Equipment (395)	0		33
Power-Operated Equipment (396)	0		34
Communication Equipment (397)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>	<b>35,043</b>	
<b>Total utility plant in service directly assignable</b>	<b>40,085</b>	<b>40,343</b>	
Common Utility Plant Allocated to Gas Department	0		38
<b>Total utility plant in service</b>	<b>40,085</b>	<b>40,343</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>DISTRIBUTION PLANT</b>			
House Regulators (383)			0 24
Ind. Meas. and Reg. Station Equipment (385)			0 25
Property on Customer Premises (386)			0 26
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>45,385</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 27
Structures and Improvements (390)			0 28
Office Furniture and Equipment (391)			35,043 29
Transportation Equipment (392)			0 30
Stores Equipment (393)			0 31
Tools, Shop and Garage Equipment (394)			0 32
Laboratory Equipment (395)			0 33
Power-Operated Equipment (396)			0 34
Communication Equipment (397)			0 35
Miscellaneous Equipment (398)			0 36
Other Tangible Property (399)			0 37
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>35,043</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>80,428</b>
Common Utility Plant Allocated to Gas Department			0 38
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>80,428</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>PRODUCTION PLANT</b>				
Structures and Improvements (305)	0			1
Liquefied Petroleum Gas Equipment (311)	0			2
<b>Total Production Plant</b>	<b>0</b>		<b>0</b>	
<b>STORAGE PLANT</b>				
Structures and Improvements (361)	0			3
Gas Holders (362)	0			4
<b>Total Storage Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (366)	0			5
Mains (367)	0			6
Compressor Station Equipment (368)	0			7
Measuring and Regulating Station Equipment (369)	1,164	3.70%	228	8
Communication Equipment (370)	0			9
<b>Total Transmission Plant</b>	<b>1,164</b>		<b>228</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (375)	4,438	3.00%	391	10
Mains (376)	323,719	3.00%	44,143	11
Compressor Station Equipment (377)	0			12
Meas. and Reg. Station Equipment - General (378)	0			13
Meas. and Reg. Station Equipment - Cty. Gate (379)	31,155	3.70%	2,700	14
Services (380)	254,112	3.70%	24,895	15
Meters (381)	64,284	3.70%	6,423	16
House Regulators (383)	6,197	3.57%	546	17
Ind. Meas. and Reg. Station Equipment (385)	4,785	10.00%	1,406	18
Property on Customer Premises (386)	159	4.00%	14	19
<b>Total Distribution Plant</b>	<b>688,849</b>		<b>80,518</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	7,311	2.50%	754	20
Office Furniture and Equipment (391)	23,941	2.00%	2,998	21
Transportation Equipment (392)	8,733	10.00%	6,496	22

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
305					0 1
311					0 2
	0	0	0	0	0
361					0 3
362					0 4
	0	0	0	0	0
366					0 5
367					0 6
368					0 7
369					1,392 8
370					0 9
	0	0	0	0	1,392
375					4,829 10
376				(2,026)	365,836 11
377					0 12
378					0 13
379					33,855 14
380				(6,485)	272,522 15
381					70,707 16
383					6,743 17
385					6,191 18
386					173 19
	0	0	0	(8,511)	760,856
390					8,065 20
391					26,939 21
392					15,229 22

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Stores Equipment (393)	0			<b>23</b>
Tools, Shop and Garage Equipment (394)	13,904	14.29%	450	<b>24</b>
Laboratory Equipment (395)	764	3.70%	66	<b>25</b>
Power-Operated Equipment (396)	10,518	5.56%	7,504	<b>26</b>
Communication Equipment (397)	3,398	14.29%	155	<b>27</b>
Miscellaneous Equipment (398)	4,849	5.56%	1,172	<b>28</b>
Other Tangible Property (399)	0			<b>29</b>
<b>Total General Plant</b>	<b>73,418</b>		<b>19,595</b>	
<b>Total accum. prov. directly assignable</b>	<b>763,431</b>		<b>100,341</b>	
 Common Utility Plant Allocated to Gas Department	 0			 <b>30</b>
 <b>Total accum. prov. for depreciation</b>	 <b>763,431</b>		 <b>100,341</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
393					0 23
394					14,354 24
395					830 25
396					18,022 26
397					3,553 27
398					6,021 28
399					0 29
	0	0	0	0	93,013
	0	0	0	(8,511)	855,261
					0 30
	0	0	0	(8,511)	855,261

## ACCUMULATED PROVISION FOR DEPRECIATION - GAS

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>PRODUCTION PLANT</b>				
Structures and Improvements (305)	0			1
Liquefied Petroleum Gas Equipment (311)	0			2
<b>Total Production Plant</b>	<b>0</b>		<b>0</b>	
<b>STORAGE PLANT</b>				
Structures and Improvements (361)	0			3
Gas Holders (362)	0			4
<b>Total Storage Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (366)	0			5
Mains (367)	0			6
Compressor Station Equipment (368)	0			7
Measuring and Regulating Station Equipment (369)	0			8
Communication Equipment (370)	0			9
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (375)	0			10
Mains (376)	2,346	3.00%	325	11
Compressor Station Equipment (377)	0			12
Meas. and Reg. Station Equipment - General (378)	0			13
Meas. and Reg. Station Equipment - Cty. Gate (379)	0			14
Services (380)	7,493	3.70%	1,178	15
Meters (381)	0			16
House Regulators (383)	0			17
Ind. Meas. and Reg. Station Equipment (385)	0			18
Property on Customer Premises (386)	0			19
<b>Total Distribution Plant</b>	<b>9,839</b>		<b>1,503</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			20
Office Furniture and Equipment (391)	0	15.00%	6,814	21
Transportation Equipment (392)	0			22

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
305					0 1
311					0 2
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 3
362					0 4
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
366					0 5
367					0 6
368					0 7
369					0 8
370					0 9
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
375					0 10
376					2,671 11
377					0 12
378					0 13
379					0 14
380					8,671 15
381					0 16
383					0 17
385					0 18
386					0 19
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,342</u>
390					0 20
391					6,814 21
392					0 22

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Stores Equipment (393)	0		23
Tools, Shop and Garage Equipment (394)	0		24
Laboratory Equipment (395)	0		25
Power-Operated Equipment (396)	0		26
Communication Equipment (397)	0		27
Miscellaneous Equipment (398)	0		28
Other Tangible Property (399)	0		29
<b>Total General Plant</b>	<b>0</b>		<b>6,814</b>
<b>Total accum. prov. directly assignable</b>	<b>9,839</b>		<b>8,317</b>
 Common Utility Plant Allocated to Gas Department	 0		 30
 <b>Total accum. prov. for depreciation</b>	 <b>9,839</b>		 <b>8,317</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
393					0 23
394					0 24
395					0 25
396					0 26
397					0 27
398					0 28
399					0 29
	0	0	0	0	6,814
	0	0	0	0	18,156
					0 30
	0	0	0	0	18,156

**SALES OF GAS BY RATE SCHEDULE**

<b>Particulars (a)</b>	<b>Rate Schedule (b)</b>	<b>Average Number Customers (c)</b>	<b>Therms Sold (d)</b>	<b>Amount (e)</b>	
<b>Residential Sales (480)</b>					
	RG-1	1,065	834,524	935,259	<b>1</b>
<b>Commercial and Industrial Sales (481)</b>					
	CG-1	78	125,872	137,225	<b>2</b>
	CG-2	22	123,170	124,291	<b>3</b>
	LG-1	3	165,763	152,289	<b>4</b>
<b>Sales for Resale (483)</b>					
	NONE				<b>5</b>
<b>Interdepartmental Sales (484)</b>					
	MG-1	7	5,340	6,089	<b>6</b>
<b>Total Sales of Gas</b>		<b>1,175</b>	<b>1,254,669</b>	<b>1,355,153</b>	

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## GAS OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Gas --Plant Financed by Utility or Municipality-- (Page G-10)

**If Adjustments for any account are nonzero, please explain.**

Adjustments are to reclassify depreciation per PSC docket 05-US-105.

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