



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: FLORENCE UTILITY COMMISSION

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

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For the Year Ended: DECEMBER 31, 2008

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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.*

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** FLORENCE UTILITY COMMISSION

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR ROBERT FRIBERG

**Title:** GENERAL MANAGER

**Office Address:**

P.O. BOX 109  
FLORENCE, WI 54121

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

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

**Email Address:** RFRIBERG@WPPISYS.ORG

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

**Name:** RANDALL BEARD

**Title:** CPA

**Office Address:** WIPFLI LLP

43 A W DAVENPORT  
RHINELANDER, WI 54501

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

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

**Email Address:** rbeard@wipfli.com

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

**Name:** MR, RALPH VALINE

**Title:** COMMISSION PRESIDENT

**Office Address:**

P.O. BOX 109  
FLORENCE, WI 54121

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

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

**Email Address:**

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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

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

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

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

Name: MR ROBERT FRIBERG

Title: GENERAL MANAGER

**Office Address:**

P.O. BOX 109  
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email Address: RFRIBERG@WPPISYS.ORG

Name: MS JOAN CHURCHILL

Title: EXECUTIVE ASSISTANT

**Office Address:**

P.O. BOX 109  
FLORENCE, WI 54121

Telephone: (715) 528 - 3330

Fax Number: (715) 528 - 5281

Email Address:

Name of utility commission/committee: UTILITY COMMISSION

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

MR ERNEST AGNESS

MR RALPH VALINE

MR JOSEPH WITYNSKI

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

**Contract/Agreement beginning-ending dates:**

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

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## IDENTIFICATION AND OWNERSHIP

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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, 2008 and 2007, 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 3, 2009  
Rhineland, Wisconsin

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,733,309	3,445,762	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,143,769	2,847,045	2
Depreciation Expense (403)	324,774	316,644	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	185,131	174,026	5
<b>Total Operating Expenses</b>	<b>3,653,674</b>	<b>3,337,715</b>	
<b>Net Operating Income</b>	<b>79,635</b>	<b>108,047</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>79,635</b>	<b>108,047</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,569	4,542	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	145,131	779,213	10
Miscellaneous Nonoperating Income (421)	40,163	22,646	11
<b>Total Other Income</b>	<b>191,863</b>	<b>806,401</b>	
<b>Total Income</b>	<b>271,498</b>	<b>914,448</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	22,371	22,372	12
Other Income Deductions (426)	37,523	50,338	13
<b>Total Miscellaneous Income Deductions</b>	<b>59,894</b>	<b>72,710</b>	
<b>Income Before Interest Charges</b>	<b>211,604</b>	<b>841,738</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	9,917	9,917	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	164,109	171,223	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>174,026</b>	<b>181,140</b>	
<b>Net Income</b>	<b>37,578</b>	<b>660,598</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,285,231	5,499,914	20
Balance Transferred from Income (433)	37,578	660,598	21
Miscellaneous Credits to Surplus (434)	130,321	124,719	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>6,453,130</b>	<b>6,285,231</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,733,309	0	3,733,309	1
<b>Total (Acct. 400):</b>	<b>3,733,309</b>	<b>0</b>	<b>3,733,309</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,143,769	0	3,143,769	2
<b>Total (Acct. 401-402):</b>	<b>3,143,769</b>	<b>0</b>	<b>3,143,769</b>	
<b>Depreciation Expense (403):</b>				
Derived	324,774	0	324,774	3
<b>Total (Acct. 403):</b>	<b>324,774</b>	<b>0</b>	<b>324,774</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	185,131	0	185,131	5
<b>Total (Acct. 408):</b>	<b>185,131</b>	<b>0</b>	<b>185,131</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>79,635</b>	<b>0</b>	<b>79,635</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	6,569	0	6,569	8
<b>Total (Acct. 415-416):</b>	<b>6,569</b>	<b>0</b>	<b>6,569</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	145,131		145,131	11
<b>Total (Acct. 419):</b>	<b>145,131</b>	<b>0</b>	<b>145,131</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
Contributed Plant - Electric		32,038	32,038	13
Contributed Plant - Gas		7,614	7,614	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
ELECTRIC	511		511	15
<b>Total (Acct. 421):</b>	<b>511</b>	<b>39,652</b>	<b>40,163</b>	
<b>TOTAL OTHER INCOME:</b>	<b>152,211</b>	<b>39,652</b>	<b>191,863</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(16,203)	0	(16,203)	16
AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS	38,574		38,574	17
<b>Total (Acct. 425):</b>	<b>22,371</b>	<b>0</b>	<b>22,371</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	21,060	21,060	18
Depreciation Expense on Contributed Plant - Electric	0	14,269	14,269	19
Depreciation Expense on Contributed Plant - Gas	0	2,194	2,194	20
NONE			0	21
<b>Total (Acct. 426):</b>	<b>0</b>	<b>37,523</b>	<b>37,523</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>22,371</b>	<b>37,523</b>	<b>59,894</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	22
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION	9,917		9,917	23
<b>Total (Acct. 428):</b>	<b>9,917</b>	<b>0</b>	<b>9,917</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	24
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	164,109	0	164,109	25
<b>Total (Acct. 430):</b>	<b>164,109</b>	<b>0</b>	<b>164,109</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>174,026</b>	<b>0</b>	<b>174,026</b>	
<b>NET INCOME:</b>	<b>35,449</b>	<b>2,129</b>	<b>37,578</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,186,469	1,098,762	<b>6,285,231</b>	<b>28</b>
<b>Total (Acct. 216):</b>	<b>5,186,469</b>	<b>1,098,762</b>	<b>6,285,231</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	35,449	2,129	<b>37,578</b>	<b>29</b>
<b>Total (Acct. 433):</b>	<b>35,449</b>	<b>2,129</b>	<b>37,578</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PROPERTY TAX EQUIVALENT WAIVED	130,321		<b>130,321</b>	<b>* 30</b>
<b>Total (Acct. 434):</b>	<b>130,321</b>	<b>0</b>	<b>130,321</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>31</b>
<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			<b>0</b>	<b>32</b>
<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			<b>0</b>	<b>33</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,352,239</b>	<b>1,100,891</b>	<b>6,453,130</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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**Details of Income Statement Accounts (Page F-02)**

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

Property tax equivalent waived

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,131	11,207		2,333	17,671	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	2,024	5,573		1,884	9,481	2
Payroll	1,517	104			1,621	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>3,541</b>	<b>5,677</b>	<b>0</b>	<b>1,884</b>	<b>11,102</b>	
<b>Net income (or loss)</b>	<b>590</b>	<b>5,530</b>	<b>0</b>	<b>449</b>	<b>6,569</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	213,422	1,828,400	0	1,691,487	<b>3,733,309</b>	<b>1</b>
Less: interdepartmental sales	283		0	14,846	<b>15,129</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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	81	1,975		2,609	<b>4,665</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>213,058</b>	<b>1,826,425</b>	<b>0</b>	<b>1,674,032</b>	<b>3,713,515</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	42,399	0	42,399	1
Electric operating expenses	197,649	0	197,649	2
Gas operating expenses	197,753	0	197,753	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	22,735	0	22,735	5
Merchandising and jobbing	1,621	0	1,621	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	4,257	0	4,257	8
Electric utility plant accounts	41,020	0	41,020	9
Gas utility plant accounts	17,853	0	17,853	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>525,287</b>	<b>0</b>	<b>525,287</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	0.9	1
Electric	4.6	2
Gas	4.1	3
Sewer	0.4	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	10,856,856	10,510,269	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,554,959	4,237,235	2
Utility Plant Acquisition Adjustments (117-118)	677,740	716,314	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,979,637</b>	<b>6,989,348</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)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	3,340,129	3,360,108	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	442,429	408,540	17
Other Accounts Receivable (143)	43,935	34,387	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	51,935	114,704	20
Plant Materials and Operating Supplies (154)	201,475	201,178	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	17,928	14,500	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>4,097,831</b>	<b>4,133,417</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	40,951	48,620	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	187	14,805	34
<b>Total Deferred Debits</b>	<b>41,138</b>	<b>63,425</b>	
<b>Total Assets and Other Debits</b>	<b>11,118,606</b>	<b>11,186,190</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	87,861	87,861	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	6,453,130	6,285,231	37
<b>Total Proprietary Capital</b>	<b>6,540,991</b>	<b>6,373,092</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		38
Advances from Municipality (223)	3,910,760	4,150,863	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>3,910,760</b>	<b>4,150,863</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	324,583	308,171	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	2,628	4,261	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	56,224	58,838	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	26,217	26,861	48
<b>Total Current and Accrued Liabilities</b>	<b>409,652</b>	<b>398,131</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	257,203	264,104	51
<b>Total Deferred Credits</b>	<b>257,203</b>	<b>264,104</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>11,118,606</b>	<b>11,186,190</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	2,468,747	0	3,091,374	4,950,148	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)	1,346,046	0	3,035,729	4,751,370	2
Utility Plant in Service - Contributed Plant (101.2)	1,143,616	0	100,734	462,052	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	10,174		3,801	3,334	8
<b>Total Utility Plant</b>	<b>2,499,836</b>	<b>0</b>	<b>3,140,264</b>	<b>5,216,756</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)	421,202	0	1,296,207	2,232,136	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	274,759	0	54,003	276,652	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>695,961</b>	<b>0</b>	<b>1,350,210</b>	<b>2,508,788</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,803,875</b>	<b>0</b>	<b>1,790,054</b>	<b>2,707,968</b>	

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

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

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

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	391,750	1,182,677	2,094,917		<b>3,669,344</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	29,311	116,320	179,143		<b>324,774</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	466				<b>466</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>29,777</b>	<b>116,320</b>	<b>179,143</b>	<b>0</b>	<b>325,240</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	325	2,790	41,924		<b>45,039</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>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>325</b>	<b>2,790</b>	<b>41,924</b>	<b>0</b>	<b>45,039</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>421,202</b>	<b>1,296,207</b>	<b>2,232,136</b>	<b>0</b>	<b>3,949,545</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Gas (c)	Electric (d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	253,699	51,809	262,383		<b>567,891</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	21,060	2,194	14,269		<b>37,523</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0	0		<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>21,060</b>	<b>2,194</b>	<b>14,269</b>	<b>0</b>	<b>37,523</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0	0	0		<b>0</b>	18
Cost of removal	0	0	0		<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>274,759</b>	<b>54,003</b>	<b>276,652</b>	<b>0</b>	<b>605,414</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<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		1
<b>Additions:</b>		
Provision for uncollectibles during year	4,665	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>4,665</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	4,665	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>4,665</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)			128,371		128,371	126,581	3
<b>Total Electric Utility</b>					<b>128,371</b>	<b>126,581</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	128,371	126,581	1
Water utility (154)	34,653	35,655	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)	38,451	38,942	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>201,475</b>	<b>201,178</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	8,277	1
09/01/04 BOND DSCOUNT	5,765	428	32,674	2
NONE				3
<b>Total</b>			<b>40,951</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<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>	<b><u>87,861</u></b>	

### BONDS (ACCT. 221)

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

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

## 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 from Municipality (223)</b>					
G.O. BOND	08/02/2001	08/01/2011	4.54%	61,621	1
G.O. BOND	09/09/2004	09/01/2014	3.24%	3,224,139	2
G.O. BOND	08/01/2001	08/01/2013	4.60%	625,000	3
<b>Total for Account 223</b>				<b>3,910,760</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	31,152	2
Charged electric department expense	77,684	3
Charged sewer department expense		4
<b>Other (explain):</b>		
CHARGED GAS DEPARTMENT EXPENSE	76,294	5
<b>Total Accruals and other credits</b>	<b>185,130</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	39,078	7
PSC Remainder Assessment	3,424	8
<b>Other (explain):</b>		
UNEMPLOYMENT TAX	178	9
WISCONSIN GROSS RECEIPTS TAX	12,452	10
PROPERTY TAX ON METERS CHARGED TO SEWER	(323)	11
PROPERTY TAX EQUIVALENT	130,321	12
<b>Total payments and other debits</b>	<b>185,130</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 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<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	43,658	128,883	129,976	42,565	3
G.O. BOND 8/2001	1,536	3,382	3,716	1,202	4
G.O. BOND 2001	13,644	31,844	33,031	12,457	5
<b>Subtotal</b>	<b>58,838</b>	<b>164,109</b>	<b>166,723</b>	<b>56,224</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>58,838</b>	<b>164,109</b>	<b>166,723</b>	<b>56,224</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</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>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,287	8
Electric	205,502	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NATURAL GAS	216,640	11
<b>Total (Acct. 142):</b>	<b>442,429</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	30,723	* 13
<b>Other (specify):</b>		
LEGAL FEES RECEIVABLE	13,212	14
<b>Total (Acct. 143):</b>	<b>43,935</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM FIRE DEPARTMENT	31,441	* 15
DELINQUENT ACCOUNTS	20,494	16
<b>Total (Acct. 145):</b>	<b>51,935</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	17,928	17
<b>Total (Acct. 165):</b>	<b>17,928</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
MAPPING ELECTRIC SYSTEM AUTHORIZED 02/28/05	187	* 22
<b>Total (Acct. 186):</b>	<b>187</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	243,024	24
PUBLIC BENEFITS	14,179	25
<b>Total (Acct. 253):</b>	<b>257,203</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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

Done

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## 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)	1,333,815	4,634,688	0	3,016,540	<b>8,985,043</b>	<b>1</b>
Materials and Supplies	35,154	127,476	0	38,696	<b>201,326</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	406,476	2,163,526	0	1,239,442	<b>3,809,444</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	120,061	124,470	0	6,594	<b>251,125</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>842,432</b>	<b>2,474,168</b>	<b>0</b>	<b>1,809,200</b>	<b>5,125,800</b>	
Net Operating Income	61,734	16,221	0	1,680	<b>79,635</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.33%</b>	<b>0.66%</b>	<b>N/A</b>	<b>0.09%</b>	<b>1.55%</b>	

**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	123,934	128,486	0	6,807	<b>259,227</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,746	8,031	0	426	<b>16,203</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>116,188</b>	<b>120,455</b>	<b>0</b>	<b>6,381</b>	<b>243,024</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## 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)	209,760	214,437	1
<b>Total Sales of Water</b>	<b>209,760</b>	<b>214,437</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	724	671	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	2,938	1,389	5
<b>Total Other Operating Revenues</b>	<b>3,662</b>	<b>2,060</b>	
<b>Total Operating Revenues</b>	<b>213,422</b>	<b>216,497</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	8,244	9,424	7
Water Treatment Expenses (640-652)	11,542	3,535	8
Transmission and Distribution Expenses (660-678)	22,327	22,656	9
Customer Accounts Expenses (901-906)	7,353	7,293	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	41,759	34,007	12
<b>Total Operation and Maintenance Expenses</b>	<b>91,225</b>	<b>76,915</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	29,311	28,837	13
Amortization Expense (404-407)		0	14
Taxes (408 )	31,152	30,526	15
<b>Total Other Operating Expenses</b>	<b>60,463</b>	<b>59,363</b>	
<b>Total Operating Expenses</b>	<b>151,688</b>	<b>136,278</b>	
<b>NET OPERATING INCOME</b>	<b>61,734</b>	<b>80,219</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 (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<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 (461.1 )	271	10,294	66,248	5
Commercial (461.2 )	72	7,795	38,900	6
Industrial (461.3 )				7
Public Authority (461.4 )	13	3,012	15,477	8
<b>Total Metered Sales to General Customers (461)</b>	<b>356</b>	<b>21,101</b>	<b>120,625</b>	
Private Fire Protection Service (462 )	6		5,155	9
Public Fire Protection Service (463 )	2		83,697	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	1	54	283	13
<b>Total Sales of Water</b>	<b>365</b>	<b>21,155</b>	<b>209,760</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	83,697	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>83,697</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	724	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>724</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER REVENUE	1,068	9
EQUIPMENT CHARGES	933	10
Return on net investment in meters charged to sewer department	937	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>2,938</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 Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	3,636	4,168	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	4,608	4,948	16
Pumping Labor and Expenses (624)	0		17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	0	308	24
<b>Total Pumping Expenses</b>	<b>8,244</b>	<b>9,424</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	7,761	1,342	26
Operation Labor and Expenses (642)	2,668	2,193	27
Miscellaneous Expenses (643)	1,113	0	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
<b>Total Water Treatment Expenses</b>	<b>11,542</b>	<b>3,535</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>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0		33
Storage Facilities Expenses (661)	0		34
Transmission and Distribution Lines Expenses (662)	0		35
Meter Expenses (663)	0		36
Customer Installations Expenses (664)	0		37
Miscellaneous Expenses (665)	0		38
Rents (666)	0		39
Maintenance Supervision and Engineering (670)	0		40
Maintenance of Structures and Improvements (671)	0		41
Maintenance of Distribution Reservoirs and Standpipes (672)	0		42
Maintenance of Transmission and Distribution Mains (673)	20,475	19,650	43
Maintenance of Services (675)	176	497	44
Maintenance of Meters (676)	441	1,492	45
Maintenance of Hydrants (677)	1,235	217	46
Maintenance of Miscellaneous Plant (678)	800		47
<b>Total Transmission and Distribution Expenses</b>	<b>22,327</b>	<b>22,656</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0		48
Meter Reading Expenses (902)	2,279	2,544	49
Customer Records and Collection Expenses (903)	5,074	4,749	50
Uncollectible Accounts (904)	0		51
Miscellaneous Customer Accounts Expenses (905)	0		52
Customer Service and Information Expenses (906)	0		53
<b>Total Customer Accounts Expenses</b>	<b>7,353</b>	<b>7,293</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0		54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	3,395	5,695	55
Office Supplies and Expenses (921)	1,808	1,862	56
Administrative Expenses Transferred--Credit (922)	0		57
Outside Services Employed (923)	5,400	1,754	58
Property Insurance (924)	464	505	59
Injuries and Damages (925)	3,247	3,416	60
Employee Pensions and Benefits (926)	9,203	12,191	61
Regulatory Commission Expenses (928)	0		62
Duplicate Charges--Credit (929)	0		63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	440	228	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	17,802	8,356	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>41,759</b>	<b>34,007</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>91,225</b>	<b>76,915</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		29,886	28,620	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		328	247	2
<b>Net property tax equivalent</b>		<b>29,558</b>	<b>28,373</b>	
Social Security		1,461	1,422	3
PSC Remainder Assessment		126	729	4
Other (specify): UNEMPLOYMENT TAX		7	2	5
<b>Total tax expense</b>		<b>31,152</b>	<b>30,526</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>							
State tax rate	mills		0.182038				3
County tax rate	mills		6.361870				4
Local tax rate	mills		2.693067				5
School tax rate	mills		8.346113				6
Voc. school tax rate	mills		1.588130				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>19.171218</b>				<b>10</b>
Less: state credit	mills		0.885399				11
<b>Net tax rate</b>	mills		<b>18.285819</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>2.693067</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.934243</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>12.627310</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.171218</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.658660</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.285819</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.044133</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,468,747	2,468,747				22
Materials & Supplies	\$	35,655	35,655				23
<b>Subtotal</b>	\$	<b>2,504,402</b>	<b>2,504,402</b>				<b>24</b>
Less: Plant Outside Limits	\$	29,249	29,249				25
<b>Taxable Assets</b>	\$	<b>2,475,153</b>	<b>2,475,153</b>				<b>26</b>
Assessment Ratio	dec.		1.002500				27
<b>Assessed Value</b>	\$	<b>2,481,341</b>	<b>2,481,341</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.044133</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,886</b>	<b>29,886</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 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>29,886</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	1			1	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	109,268				109,268	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	191,786				191,786	8
Supply Mains (316)	117,346				117,346	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>418,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>418,400</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	61,003				61,003	12
Other Power Production Equipment (323)	2,971				2,971	13
Electric Pumping Equipment (325)	129,890	10,528			140,418	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,024				3,024	16
<b>Total Pumping Plant</b>	<b>196,888</b>	<b>10,528</b>	<b>0</b>	<b>0</b>	<b>207,416</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	29,022				29,022	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>29,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,022</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	148,188				148,188	24
Transmission and Distribution Mains (343)	255,591				255,591	25
Services (345)	66,003	1,014	325		66,692	26
Meters (346)	53,511	12,747			66,258	27
Hydrants (348)	37,363				37,363	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>560,656</b>	<b>13,761</b>	<b>325</b>	<b>0</b>	<b>574,092</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,104				22,104	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	26,496	165			26,661	33
Transportation Equipment (392)	10,238				10,238	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	1,513				1,513	37
Power Operated Equipment (396)	40,652				40,652	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	15,616	331			15,947	41
<b>Total General Plant</b>	<b>116,619</b>	<b>496</b>	<b>0</b>	<b>0</b>	<b>117,115</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,321,585</b>	<b>24,786</b>	<b>325</b>	<b>0</b>	<b>1,346,046</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,321,585</b>	<b>24,786</b>	<b>325</b>	<b>0</b>	<b>1,346,046</b>	

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

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

**If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

No new meters were put into service in 2008. The \$12,747 in additions to the meter account were for refurbishing existing meters to add radio reading capability.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	45,321				45,321	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>755,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>755,864</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	14,017				14,017	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>14,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,017</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,143,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,143,616</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,143,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,143,616</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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	89,983	3.00%	5,812	4
Supply Mains (316)	33,460	1.18%	1,381	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>123,443</b>		<b>7,193</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	12,224	2.22%	1,356	7
Other Power Production Equipment (323)	297	4.00%	118	8
Electric Pumping Equipment (325)	23,378	4.00%	5,406	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	1,837	3.30%	101	11
<b>Total Pumping Plant</b>	<b>37,736</b>		<b>6,981</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	11,752	2.50%	726	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>11,752</b>		<b>726</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	48,226	2.00%	2,963	17
Transmission and Distribution Mains (343)	31,410	1.18%	3,007	18
Services (345)	19,115	2.10%	1,379	19
Meters (346)	33,159	4.00%	931	20
Hydrants (348)	2,904	1.33%	498	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>134,814</b>		<b>8,778</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	11,241	2.50%	553	23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	21,970	14.29%	1,386	25
Transportation Equipment (392)	9,604	15.00%	545	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	493	5.00%	76	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					95,795	4
316					34,841	5
317					0	6
	0	0	0	0	130,636	
321					13,580	7
323					415	8
325					28,784	9
326					0	10
328					1,938	11
	0	0	0	0	44,717	
331					0	12
332					12,478	13
333					0	14
334					0	15
	0	0	0	0	12,478	
341					0	16
342					51,189	17
343					34,417	18
345	325				20,169	19
346					34,090	20
348					3,402	21
349					0	22
	325	0	0	0	143,267	
390					11,794	23
391					0	24
391.1					23,356	25
392					10,149	26
393					0	27
394					0	28
395					569	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	29,734	15.00%	3,182	<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	10,963	5.00%	357	<b>33</b>
<b>Total General Plant</b>	<b>84,005</b>		<b>6,099</b>	
<b>Total accum. prov. directly assignable</b>	<b>391,750</b>		<b>29,777</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>391,750</b>		 <b>29,777</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)	
396					32,916	30
397					0	31
397.1					0	32
398					11,320	33
	0	0	0	0	90,104	
	325	0	0	0	421,202	
					0	34
	325	0	0	0	421,202	

## 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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	14,867	2.00%	5,947	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>14,867</b>		<b>5,947</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	24,211	2.22%	2,874	7
Other Power Production Equipment (323)	205	4.00%	82	8
Electric Pumping Equipment (325)	24,129	4.00%	819	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>48,545</b>		<b>3,775</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	93,863	2.00%	5,714	17
Transmission and Distribution Mains (343)	72,627	1.18%	4,971	18
Services (345)	343	2.10%	49	19
Meters (346)	0	0.00%		20
Hydrants (348)	9,438	1.33%	604	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>176,271</b>		<b>11,338</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	14,016	14.29%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					20,814	4
316					0	5
317					0	6
	0	0	0	0	20,814	
321					27,085	7
323					287	8
325					24,948	9
326					0	10
328					0	11
	0	0	0	0	52,320	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					99,577	17
343					77,598	18
345					392	19
346					0	20
348					10,042	21
349					0	22
	0	0	0	0	187,609	
390					0	23
391					0	24
391.1					14,016	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>14,016</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>253,699</b>		<b>21,060</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>253,699</b>		<b>21,060</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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	14,016	
	0	0	0	0	274,759	
					0	34
	0	0	0	0	274,759	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,166	2,166	1
February			2,243	2,243	2
March			2,252	2,252	3
April			2,185	2,185	4
May			2,717	2,717	5
June			2,322	2,322	6
July			2,501	2,501	7
August			2,815	2,815	8
September			1,896	1,896	9
October			2,110	2,110	10
November			1,943	1,943	11
December			2,035	2,035	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>27,185</b>	<b>27,185</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	27,185	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>27,185</b>	3
Less: Gallons (000's) sold:	21,155	4
Gallons (000's) entering distribution system but not sold:	<b>6,030</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	500	7
Gallons (000's) used for fire protection:	60	8
Gallons (000's) used to prevent freezing of distribution system:	750	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>1,310</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	300	13
Gallons (000's) lost due to service leaks or breaks:	350	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>4,070</b>	17
Subtotal of Estimated Losses:	<b>4,720</b>	18
Percentage of water entering distribution system sold:	<b>78%</b>	19
Percentage of unaccounted for water:	<b>15%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	349	22
Date of maximum: 05/08/2008		23
Cause of maximum: MAIN FLUSHING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 12/03/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	39,178	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,500	35
Outside municipality?	120	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<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>	
727 NORWAY STREET	1	130	20	612,000	Yes	<b>1</b>
3592 BREWERY LANE	2	108	10	295,000	Yes	<b>2</b>
5771 TOWER DRIVE	4	114	14	648,000	Yes	<b>3</b>
6076 CHAPIN STREET	3	130	16	1,800,000	Yes	<b>4</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BF781 #1	BF782 #2	EJ760 #3	1
Location	727 NORWAY STREET	3592 BREWERY LN	6076 CHAPIN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	TRAUT WELLS	5
Year Installed	1952	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	205	1,250	8
Pump Motor or Standby Engine Mfr	GE	US	US	9
Year Installed	1952	1969	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	30	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RG-750 #4			15
Location	5771 TOWER DRIVE			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GOULD'S LINESHAFT			19
Year Installed	2004			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	450			22
Pump Motor or Standby Engine Mfr	EMERSON			23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	40			26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	727 NORWAY STREET	INDUSTRIAL PARK		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1952	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	120	198		6
Total capacity in gallons (actual)	69,000	200,000		7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6480	0.2949		13
Is a corrosion control chemical used (yes, no)?	N	N		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	815				815	1
P	D	2.000	1,850				1,850	2
M	D	3.000	0				0	3
M	D	4.000	3,011				3,011	4
M	D	6.000	5,435				5,435	5
P	D	6.000	2,140				2,140	6
M	D	8.000	18,624				18,624	7
P	D	8.000	12,766				12,766	8
M	D	12.000	1,628				1,628	9
P	D	12.000	769				769	10
<b>Total Within Municipality</b>			<b>47,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,038</b>	
M	D	3.000	4,635				4,635	11
M	D	4.000	6,174				6,174	12
M	D	8.000	800				800	13
<b>Total Outside of Municipality</b>			<b>11,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,609</b>	
<b>Total Utility</b>			<b>58,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,647</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				1		1
M	0.750	304	1	2		303	32	2
P	1.000	40	2			42		3
M	1.000	48				48	1	4
M	1.250	2				2	2	5
P	1.500	1				1	1	6
M	1.500	6				6		7
P	2.000	3				3		8
M	2.000	5				5		9
M	3.000	2				2		10
P	4.000	1				1		11
M	4.000	2				2		12
M	6.000	3				3		13
M	8.000	1				1		14
<b>Total Utility</b>		<b>419</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>420</b>	<b>36</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

Water services added during 2008 were financed with Utility funds.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	2				2	1	1
0.625	371				371	114	2
1.000	27				27	3	3
1.250	1				1	0	4
1.500	4				4	0	5
2.000	12				12	0	6
3.000	4				4	0	7
4.000	1				1	0	8
<b>Total:</b>	<b>422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>422</b>	<b>118</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	277	54	0	5	0	35	371	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>282</b>	<b>84</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>41</b>	<b>422</b>	

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## METERS

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**Meters (Page W-21)**

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

**YES**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	1
Within Municipality	96				96	2
<b>Total Fire Hydrants</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	75
Number of distribution system valves end of year:	101
Number of distribution valves operated during year:	73

**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)	1,799,090	1,678,757	1
<b>Total Sales of Electricity</b>	<b>1,799,090</b>	<b>1,678,757</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450 )	8,843	7,906	2
Miscellaneous Service Revenues (451 )	122	35	3
Sales of Water and Water Power (453 )	0	0	4
Rent from Electric Property (454 )	1,517	1,431	5
Interdepartmental Rents (455 )	0	0	6
Other Electric Revenues (456 )	18,828	12,214	7
<b>Total Other Operating Revenues</b>	<b>29,310</b>	<b>21,586</b>	
<b>Total Operating Revenues</b>	<b>1,828,400</b>	<b>1,700,343</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	1,164,035	1,023,122	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	113,439	105,645	10
Customer Accounts Expenses (901-905)	64,532	66,443	11
Customer Service and Information Expenses (906 )	0	0	12
Sales Expenses (911-916)	0	0	13
Administrative and General Expenses (920-932)	213,345	221,001	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,555,351</b>	<b>1,416,211</b>	
<b>Other Expenses</b>			
Depreciation Expense (403 )	179,143	172,890	15
Amortization Expense (404-407)	0	0	16
Taxes (408 )	77,685	71,138	17
<b>Total Other Expenses</b>	<b>256,828</b>	<b>244,028</b>	
<b>Total Operating Expenses</b>	<b>1,812,179</b>	<b>1,660,239</b>	
<b>NET OPERATING INCOME</b>	<b>16,221</b>	<b>40,104</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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,843	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,843</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	122	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>122</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>		
RENTAL INCOME	1,517	5
<b>Total Rent from Electric Property (454)</b>	<b>1,517</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	11,496	7
OTHER WATER REVENUE	7,332	8
<b>Total Other Electric Revenues (456)</b>	<b>18,828</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
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
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)	1,164,035	1,023,122	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>1,164,035</b>	<b>1,023,122</b>	
<b>Total Power Production Expenses</b>	<b>1,164,035</b>	<b>1,023,122</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)	13,340	12,682	50
Load Dispatching (581)		0	51
Station Expenses (582)	18,185	17,816	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)	4,813	3,250	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	1,916	8,615	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	62,951	55,469	63

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Maintenance of Underground Lines (594)	4,969	4,799	64
Maintenance of Line Transformers (595)	2,784	264	65
Maintenance of Street Lighting and Signal Systems (596)	1,502	1,673	66
Maintenance of Meters (597)	2,979	1,077	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>113,439</b>	<b>105,645</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	7,087	11,406	70
Customer Records and Collection Expenses (903)	55,470	54,666	71
Uncollectible Accounts (904)	1,975	371	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
<b>Total Customer Accounts Expenses</b>	<b>64,532</b>	<b>66,443</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)		0	78
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	21,855	21,773	79
Office Supplies and Expenses (921)	18,889	20,705	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	13,959	11,250	82
Property Insurance (924)	1,326	1,443	83
Injuries and Damages (925)	9,312	12,000	84
Employee Pensions and Benefits (926)	84,952	85,402	85
Regulatory Commission Expenses (928)		10	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	3,325	2,720	88
Rents (931)		0	89
Maintenance of General Plant (932)	59,727	65,698	90
<b>Total Administrative and General Expenses</b>	<b>213,345</b>	<b>221,001</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,555,351</b>	<b>1,416,211</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		52,302	47,966	1
Social Security		15,663	15,998	2
Wisconsin Gross Receipts Tax		8,289	5,677	3
PSC Remainder Assessment		1,350	1,458	4
Other (specify):				
RENEWAL FEE			10	5
UNEMPLOYMENT		81	29	6
<b>Total tax expense</b>		<b>77,685</b>	<b>71,138</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>							<b>2</b>
State tax rate	mills		0.182038				3
County tax rate	mills		6.361870				4
Local tax rate	mills		2.693067				5
School tax rate	mills		8.346113				6
Voc. school tax rate	mills		1.588130				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>19.171218</b>				<b>10</b>
Less: state credit	mills		0.885399				11
<b>Net tax rate</b>	mills		<b>18.285819</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.693067</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.934243</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>12.627310</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.171218</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.658660</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.285819</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.044133</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,950,148	4,950,148				22
Materials & Supplies	\$	126,581	126,581				23
<b>Subtotal</b>	\$	<b>5,076,729</b>	<b>5,076,729</b>				<b>24</b>
Less: Plant Outside Limits	\$	745,056	745,056				25
<b>Taxable Assets</b>	\$	<b>4,331,673</b>	<b>4,331,673</b>				<b>26</b>
Assessment Ratio	dec.		1.002500				27
<b>Assessed Value</b>	\$	<b>4,342,502</b>	<b>4,342,502</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.044133</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>52,302</b>	<b>52,302</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 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>52,302</b>					<b>34</b>
Footnotes							35

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	9,882	86			9,968	34
Structures and Improvements (361)	14,164				14,164	35
Station Equipment (362)	884,144	9,767			893,911	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	431,981	6,873			438,854	38
Overhead Conductors and Devices (365)	539,066	4,218			543,284	39
Underground Conduit (366)	48,029				48,029	40
Underground Conductors and Devices (367)	703,518	26,173			729,691	41
Line Transformers (368)	537,656	103,647	16,611		624,692	* 42
Services (369)	294,286	22,511			316,797	43
Meters (370)	101,376	37,060	25,313		113,123	44
Installations on Customers' Premises (371)	2,174				2,174	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	54,513	571			55,084	47
<b>Total Distribution Plant</b>	<b>3,620,789</b>	<b>210,906</b>	<b>41,924</b>	<b>0</b>	<b>3,789,771</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	61,844				61,844	49
Office Furniture and Equipment (391)	37,041				37,041	50
Computer Equipment (391.1)	99,067	1,824			100,891	51
Transportation Equipment (392)	226,955				226,955	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	2,399	1,509			3,908	54
Laboratory Equipment (395)	5,116				5,116	55
Power Operated Equipment (396)	262,579	53,650			316,229	56
Communication Equipment (397)	82,888	4,232			87,120	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	119,328	3,167			122,495	59

## 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>897,217</b>	<b>64,382</b>	<b>0</b>	<b>0</b>	<b>961,599</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,518,006</b>	<b>275,288</b>	<b>41,924</b>	<b>0</b>	<b>4,751,370</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>4,518,006</b>	<b>275,288</b>	<b>41,924</b>	<b>0</b>	<b>4,751,370</b>	

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

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

**If Additions for any Accounts exceed \$100,000, please explain.**

Utility acquired a 2000 KVA transformer for \$36,552 and 2 500 KVA transformers for \$27,575.  
The Utility added 22 tranformers total in 2008 which with the above aquisitions totaled  
\$103,647.

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION PLANT</b>						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	105,625				105,625	38
Overhead Conductors and Devices (365)	77,750	168			77,918	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	178,697	31,969			210,666	41
Line Transformers (368)	0				0	42
Services (369)	27,793				27,793	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	0				0	47
<b>Total Distribution Plant</b>	<b>389,865</b>	<b>32,137</b>	<b>0</b>	<b>0</b>	<b>422,002</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	40,050				40,050	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>GENERAL PLANT</b>						
Other Tangible Property (399)	0				0	60
<b>Total General Plant</b>	<b>40,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,050</b>	
<b>Total utility plant in service directly assignable</b>	<b>429,915</b>	<b>32,137</b>	<b>0</b>	<b>0</b>	<b>462,052</b>	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
<b>Total utility plant in service</b>	<b>429,915</b>	<b>32,137</b>	<b>0</b>	<b>0</b>	<b>462,052</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	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	8,562	2.90%	405	27
Station Equipment (362)	265,067	3.10%	27,630	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					8,967	27
362					292,697	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	310,068	3.90%	23,402	30
Overhead Conductors and Devices (365)	202,983	3.20%	22,136	31
Underground Conduit (366)	26,427	2.50%	1,201	32
Underground Conductors and Devices (367)	198,738	3.33%	25,922	33
Line Transformers (368)	232,399	3.20%	19,251	34
Services (369)	124,387	4.40%	16,416	35
Meters (370)	31,120	3.60%	2,853	36
Installations on Customers' Premises (371)	1,257	9.00%	181	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	43,681	4.10%	534	39
<b>Total Distribution Plant</b>	<b>1,444,689</b>		<b>139,931</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	38,441	2.50%	1,546	40
Office Furniture and Equipment (391)	26,859	5.40%		41
Computer Equipment (391.1)	84,833	5.40%	5,204	42
Transportation Equipment (392)	224,453	15.00%	2,241	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	1,378	5.00%	422	45
Laboratory Equipment (395)	1,870	15.00%	731	46
Power Operated Equipment (396)	115,725	15.00%	23,754	47
Communication Equipment (397)	43,479	6.70%	4,113	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	113,190	5.00%	1,201	50
<b>Total General Plant</b>	<b>650,228</b>		<b>39,212</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,094,917</b>		<b>179,143</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>2,094,917</b>		<b>179,143</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,094,917</b>		<b>179,143</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)	
364					333,470	30
365					225,119	31
366					27,628	32
367					224,660	33
368	16,611				235,039	34
369					140,803	35
370	25,313				8,660	36
371					1,438	37
372					0	38
373					44,215	39
	<u>41,924</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,542,696</u>	
390					39,987	40
391					26,859	41
391.1					90,037	42
392					226,694	43
393					0	44
394					1,800	45
395					2,601	46
396					139,479	47
397					47,592	48
397.1					0	49
398					114,391	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>689,440</u>	
	<u>41,924</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,232,136</u>	
					0	51
	<u>41,924</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,232,136</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>41,924</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,232,136</u>	

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

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

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

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>DISTRIBUTION PLANT</b>				
Poles, Towers and Fixtures (364)	94,654	3.90%	4,063	30
Overhead Conductors and Devices (365)	48,889	3.20%	2,509	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	73,733	3.33%	6,489	33
Line Transformers (368)	0	0.00%		34
Services (369)	5,057	4.40%	1,208	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	0	0.00%		39
<b>Total Distribution Plant</b>	<b>222,333</b>		<b>14,269</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	40,050	15.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
<b>Total General Plant</b>	<b>40,050</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>262,383</b>		<b>14,269</b>	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
<b>Total accum. prov. for depreciation</b>	<b>262,383</b>		<b>14,269</b>	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		52
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>262,383</b>		<b>14,269</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)	
364					98,717	30
365					51,398	31
366					0	32
367					80,222	33
368					0	34
369					6,265	35
370					0	36
371					0	37
372					0	38
373					0	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>236,602</u>	
390					0	40
391					0	41
391.1					40,050	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,050</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>276,652</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>276,652</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>276,652</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				0	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	0				0	3
<b>Other:</b>						
NONE	0				0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
<b>Other:</b>						
NONE	0				0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	0				0	9
7.2/12.5 kV (12kV)	91				91	10
14.4/24.9 kV (25kV)	0				0	11
<b>Other:</b>						
NONE	0				0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	38	3			41	14
14.4/24.9 kV (25kV)	0				0	15
<b>Other:</b>						
NONE	0				0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
<b>Other:</b>						
NONE	0				0	21
<b>Underground Lines</b>						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
<b>Other:</b>						
NONE	0				0	26

## RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	21	3
<b>Total</b>	<b>21</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	985	8
<b>Total</b>	<b>996</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>996</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	3,315	Thursday	01/31/2008	10:00	1,606	1
February	02	3,200	Thursday	02/21/2008	10:00	1,535	2
March	03	3,116	Monday	03/10/2008	10:00	1,467	3
April	04	2,852	Monday	04/28/2008	10:00	1,313	4
May	05	2,769	Thursday	05/01/2008	10:00	1,260	5
June	06	2,815	Wednesday	06/25/2008	01:00	1,267	6
July	07	3,078	Tuesday	07/08/2008	02:00	1,398	7
August	08	2,934	Tuesday	08/05/2008	11:00	1,391	8
September	09	3,149	Tuesday	09/02/2008	01:00	1,291	9
October	10	2,808	Wednesday	10/29/2008	10:00	1,387	10
November	11	3,159	Thursday	11/20/2008	11:00	1,427	11
December	12	3,373	Tuesday	12/16/2008	10:00	1,682	12
<b>Total</b>		<b>36,568</b>				<b>17,024</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>	7
Purchases	17,024	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>17,024</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	15,828	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>	23
<b>Total Sold and Used</b>	<b>15,828</b>	24
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,196	27
<b>Total Energy Losses</b>	<b>1,196</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>7.0254%</b>	29
<b>Total Disposition of Energy</b>	<b>17,024</b>	30

## SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
AREA LIGHTING	MS-1	115	58	1
RURAL	RG-1	929	4,998	2
URBAN	RG-1	326	2,555	3
<b>Total Sales for Residential Sales</b>		<b>1,370</b>	<b>7,611</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	4	1,803	4
LARGE POWER	CP-2	3	2,264	5
URBAN	GS-1	119	3,367	6
RURAL	GS-1	53	689	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>179</b>	<b>8,123</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET HIGHWAY LIGHTING	MS-1	3	94	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>94</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,552</b>	<b>15,828</b>	

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

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		14,401	1,333	15,734	1
		463,604	114,989	578,593	2
		224,974	58,287	283,261	3
<b>0</b>	<b>0</b>	<b>702,979</b>	<b>174,609</b>	<b>877,588</b>	
5,394	6,070	140,049	42,453	182,502	4
12,148	13,100	211,608	52,814	264,422	5
		293,314	79,117	372,431	6
		63,496	16,033	79,529	7
<b>17,542</b>	<b>19,170</b>	<b>708,467</b>	<b>190,417</b>	<b>898,884</b>	
		20,496	2,122	22,618	8
<b>0</b>	<b>0</b>	<b>20,496</b>	<b>2,122</b>	<b>22,618</b>	
				0	9
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>17,542</b>	<b>19,170</b>	<b>1,431,942</b>	<b>367,148</b>	<b>1,799,090</b>	



## PRODUCTION STATISTICS TOTALS

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

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
<b>Load Factor</b>					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
<b>Total kWh (000)</b>	<b>0</b>				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

## STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.
3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

### Boilers

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

1

### Turbine-Generators

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

## INTERNAL COMBUSTION GENERATION PLANTS

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

### Prime Movers

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

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

## HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
NONE								1
						<b>Total</b>	<b>0</b>	

### HYDRAULIC GENERATING PLANTS (cont.)

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

1

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation		(f)
	(b)	(c)	
Name of Substation	US 2 E	US 2 West	1
Voltage--High Side	69	69	2
Voltage--Low Side	13	13	3
Num. Main Transformers in Operation	1	0	4
Total Capacity of Transformers in kVA	7,500	5,000	5
Number of Spare Transformers on Hand	0	1	6
15-Minute Maximum Demand in kW	3,373	0	7
Dt and Hr of Such Maximum Demand	12/16/2008 10:00 12/16/2008 10:00		8
Kwh Output	17,024,964	0	9
Footnotes			10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
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
Kwh Output					22
Footnotes					23

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
Kwh Output					32
Footnotes					33

## ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,710	971	23,645	1
Acquired during year	523	22	3,400	2
<b>Total</b>	<b>2,233</b>	<b>993</b>	<b>27,045</b>	<b>3</b>
Retired during year	427	30	455	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,806</b>	<b>963</b>	<b>26,590</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,533	875	20,409	8
In utility's use		2	15	9
Locked meters on customers' premises				10
In stock	273	86	6,166	11
<b>Total end of year</b>	<b>1,806</b>	<b>963</b>	<b>26,590</b>	<b>12</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>				
NONE				1
Sodium Vapor	100	113	47,887	2
Sodium Vapor	250	43	45,557	3
<b>Total</b>		<b>156</b>	<b>93,444</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>	

## 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)	1,680,818	1,519,611	1
<b>Total Sales of Gas</b>	<b>1,680,818</b>	<b>1,519,611</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (487 )	7,060	6,430	2
Miscellaneous Service Revenues (488 )	353	35	3
Transportation of Gas of Others (489 )	0	0	4
Rent from Gas Property (493 )	0	0	5
Interdepartmental Rents (494 )	0	0	6
Other Gas Revenues (495 )	3,256	2,846	7
<b>Total Other Operating Revenues</b>	<b>10,669</b>	<b>9,311</b>	
<b>Total Operating Revenues</b>	<b>1,691,487</b>	<b>1,528,922</b>	
<b>Operation and Maintenance Expenses</b>			
Manufactured Gas Production (700-706)	0	0	8
Other Gas Supply Expenses (730-736)	1,085,882	983,987	9
Distribution Expenses (760-769)	112,956	95,304	10
Customer Accounts Expenses (901-904)	71,406	68,317	11
Customer Service & Information Expenses (907 )	0	0	12
Sales Promotion Expenses (910 )	0	0	13
Administrative and General Expenses (920-935)	226,949	206,311	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,497,193</b>	<b>1,353,919</b>	
<b>Other Operating Expenses</b>			
Depreciation Expenses (403 )	116,320	114,917	15
Amortization Expense (404-407)		0	16
Taxes (408 )	76,294	72,362	17
<b>Total Other Operating Expenses</b>	<b>192,614</b>	<b>187,279</b>	
<b>Total Operating Expenses</b>	<b>1,689,807</b>	<b>1,541,198</b>	
<b>NET OPERATING INCOME</b>	<b>1,680</b>	<b>(12,276)</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>		
NONE		1
Customer late payment charges	7,060	2
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (487)</b>	<b>7,060</b>	
<b>Miscellaneous Service Revenues (488):</b>		
MISCELLANEOUS	353	3
<b>Total Miscellaneous Service Revenues (488)</b>	<b>353</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 RENTAL	3,256	7
<b>Total Other Gas Revenue (495)</b>	<b>3,256</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	0	1
Fuel (701)	0	0	2
Raw Materials (702)	0	0	3
Operation Supplies and Expenses (703)	0	0	4
Residuals Produced -- Credit (704)	0	0	5
Rents (705)	0	0	6
Maintenance of Production Plant (706)	0	0	7
<b>Total Manufactured Gas Production</b>	<b>0</b>	<b>0</b>	
<b>OTHER GAS SUPPLY EXPENSES</b>			
Natural Gas Purchases (730)	1,085,882	983,987	8
Purchased Gas Purchases (732)	0	0	9
Gas Used in Utility Operation -- Credit (735)	0	0	10
Other Gas Supply Expenses (736)	0	0	11
<b>Total Other Gas Supply Expenses</b>	<b>1,085,882</b>	<b>983,987</b>	
<b>DISTRIBUTION EXPENSES</b>			
Supervision (760)	16,982	15,501	12
Mains and Service Labor (761)	58,854	42,840	13
Mains and Services Supplies and Expenses (762)	0	0	14
Meter and House Regulator Expenses (763)	3,905	58	15
Customer Installations Expenses (764)	0	0	16
Miscellaneous Distribution Expenses (765)	0	0	17
Rents (766)	0	0	18
Maintenance of Lines (767)	18,754	19,711	19
Maintenance of Meters and House Regulators (768)	9,558	13,060	20
Maintenance of Other Plant (769)	4,903	4,134	21
<b>Total Distribution Expenses</b>	<b>112,956</b>	<b>95,304</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,111	9,733	22
Accounting and Collecting Labor (902)	63,686	58,213	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	2,609	371	25
<b>Total Customer Accounts Expenses</b>	<b>71,406</b>	<b>68,317</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>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)	30,299	27,868	28
Office Supplies and Other Expenses (921)	20,627	20,954	29
Administrative Expenses Transferred -- Credit (922)		0	30
Outside Services Employed (923)	21,020	11,334	* 31
Property Insurance (924)	865	3,340	32
Injuries and Damages (925)	11,933	11,334	33
Employee Pensions and Benefits (926)	95,988	88,813	34
Franchise Requirements (927)		0	35
Regulatory Commission Expenses (928)	575	875	36
Duplicate Charges -- Credit (929)		0	37
Institutional or Goodwill Advertising Expenses (930.1)		0	38
Miscellaneous General Expenses (930.2)	6,926	7,033	39
Rents (931)		0	40
Transportation Expenses (933)		0	41
Maintenance of General Plant (935)	38,716	34,760	42
<b>Total Administrative and General Expenses</b>	<b>226,949</b>	<b>206,311</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,497,193</b>	<b>1,353,919</b>	

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## GAS OPERATION AND MAINTENANCE EXPENSES

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**Gas Operation and Maintenance Expenses (Page G-03)**

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

Account 923 Outside Services Employed-this account increased from last year due to legal fees paid by the Utility for legal services concerning gas supplier NPGA.

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### 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		16,358	17,064	2
Wisconsin Gross Receipts Tax		8,289	5,677	3
PSC Remainder Assessment		3,424	1,458	4
Other (specify): UNEMPLOYMENT TAX		90	30	5
<b>Total tax expense</b>		<b>76,294</b>	<b>72,362</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>							<b>2</b>
State tax rate	mills		0.182038				3
County tax rate	mills		6.361870				4
Local tax rate	mills		2.693067				5
School tax rate	mills		8.346113				6
Voc. school tax rate	mills		1.588130				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>19.171218</b>				<b>10</b>
Less: state credit	mills		0.885399				11
<b>Net tax rate</b>	mills		<b>18.285819</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.693067</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.934243</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>12.627310</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.171218</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.658660</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.285819</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.044133</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,091,374</b>	3,091,374				22
Materials & Supplies	\$	<b>38,942</b>	38,942				23
<b>Subtotal</b>	\$	<b>3,130,316</b>	<b>3,130,316</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>109,278</b>	109,278				25
<b>Taxable Assets</b>	\$	<b>3,021,038</b>	<b>3,021,038</b>				<b>26</b>
Assessment Ratio	dec.		1.002500				27
<b>Assessed Value</b>	\$	<b>3,028,591</b>	<b>3,028,591</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.044133</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>36,477</b>	<b>36,477</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	48,133					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>48,133</b>					<b>34</b>
Footnotes							35

## GAS UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PRODUCTION PLANT</b>						
Land and Land Rights (304)	0				0	4
Structures and Improvements (305)	0				0	5
Liquefied Petroleum Gas Equipment (311)	0				0	6
<b>Total Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STORAGE PLANT</b>						
Land and Land Rights (360)	0				0	7
Structures and Improvements (361)	0				0	8
Gas Holders (362)	0				0	9
<b>Total Storage Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (365)	0				0	10
Structures and Improvements (366)	0				0	11
Mains (367)	0				0	12
Compressor Station Equipment (368)	0				0	13
Measuring and Regulating Station Equipment (369)	6,147				6,147	14
Communication Equipment (370)	0				0	15
<b>Total Transmission Plant</b>	<b>6,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,147</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (374)	4,212				4,212	16
Structures and Improvements (375)	13,693				13,693	17
Mains (376)	1,561,320	4,928			1,566,248	18
Compressor Station Equipment (377)	0				0	19
Meas. and Reg. Station Equipment - General (378)	0				0	20
Meas. and Reg. Station Equipment - Cty. Gate (379)	72,894				72,894	21
Services (380)	698,682	15,867	2,790		711,759	22
Meters (381)	251,830	14,232			266,062	23
House Regulators (383)	15,275				15,275	24
Ind. Meas. and Reg. Station Equipment (385)	15,298				15,298	25

## GAS UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>DISTRIBUTION PLANT</b>						
Property on Customer Premises (386)	341				341	26
<b>Total Distribution Plant</b>	<b>2,633,545</b>	<b>35,027</b>	<b>2,790</b>	<b>0</b>	<b>2,665,782</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	27
Structures and Improvements (390)	30,145				30,145	28
Office Furniture and Equipment (391)	59,899	2,027			61,926	29
Transportation Equipment (392)	72,409				72,409	30
Stores Equipment (393)	0				0	31
Tools, Shop and Garage Equipment (394)	22,485	430			22,915	32
Laboratory Equipment (395)	1,791				1,791	33
Power-Operated Equipment (396)	151,777				151,777	34
Communication Equipment (397)	4,074				4,074	35
Miscellaneous Equipment (398)	15,079	3,684			18,763	36
Other Tangible Property (399)	0				0	37
<b>Total General Plant</b>	<b>357,659</b>	<b>6,141</b>	<b>0</b>	<b>0</b>	<b>363,800</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,997,351</b>	<b>41,168</b>	<b>2,790</b>	<b>0</b>	<b>3,035,729</b>	
Common Utility Plant Allocated to Gas Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>2,997,351</b>	<b>41,168</b>	<b>2,790</b>	<b>0</b>	<b>3,035,729</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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PRODUCTION PLANT</b>						
Land and Land Rights (304)	0				0	4
Structures and Improvements (305)	0				0	5
Liquefied Petroleum Gas Equipment (311)	0				0	6
<b>Total Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STORAGE PLANT</b>						
Land and Land Rights (360)	0				0	7
Structures and Improvements (361)	0				0	8
Gas Holders (362)	0				0	9
<b>Total Storage Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>						
Land and Land Rights (365)	0				0	10
Structures and Improvements (366)	0				0	11
Mains (367)	0				0	12
Compressor Station Equipment (368)	0				0	13
Measuring and Regulating Station Equipment (369)	0				0	14
Communication Equipment (370)	0				0	15
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>						
Land and Land Rights (374)	0				0	16
Structures and Improvements (375)	0				0	17
Mains (376)	11,373				11,373	18
Compressor Station Equipment (377)	0				0	19
Meas. and Reg. Station Equipment - General (378)	0				0	20
Meas. and Reg. Station Equipment - Cty. Gate (379)	0				0	21
Services (380)	46,704	7,614			54,318	22
Meters (381)	0				0	23
House Regulators (383)	0				0	24
Ind. Meas. and Reg. Station Equipment (385)	0				0	25

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>DISTRIBUTION PLANT</b>						
Property on Customer Premises (386)	0				0	26
<b>Total Distribution Plant</b>	<b>58,077</b>	<b>7,614</b>	<b>0</b>	<b>0</b>	<b>65,691</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	27
Structures and Improvements (390)	0				0	28
Office Furniture and Equipment (391)	35,043				35,043	29
Transportation Equipment (392)	0				0	30
Stores Equipment (393)	0				0	31
Tools, Shop and Garage Equipment (394)	0				0	32
Laboratory Equipment (395)	0				0	33
Power-Operated Equipment (396)	0				0	34
Communication Equipment (397)	0				0	35
Miscellaneous Equipment (398)	0				0	36
Other Tangible Property (399)	0				0	37
<b>Total General Plant</b>	<b>35,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,043</b>	
<b>Total utility plant in service directly assignable</b>	<b>93,120</b>	<b>7,614</b>	<b>0</b>	<b>0</b>	<b>100,734</b>	
Common Utility Plant Allocated to Gas Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>93,120</b>	<b>7,614</b>	<b>0</b>	<b>0</b>	<b>100,734</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	0.00%		1
Liquefied Petroleum Gas Equipment (311)	0	0.00%		2
<b>Total Production Plant</b>	<b>0</b>		<b>0</b>	
<b>STORAGE PLANT</b>				
Structures and Improvements (361)	0	0.00%		3
Gas Holders (362)	0	0.00%		4
<b>Total Storage Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (366)	0	0.00%		5
Mains (367)	0	0.00%		6
Compressor Station Equipment (368)	0	0.00%		7
Measuring and Regulating Station Equipment (369)	2,076	3.70%	228	8
Communication Equipment (370)	0	0.00%		9
<b>Total Transmission Plant</b>	<b>2,076</b>		<b>228</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (375)	6,002	3.00%	391	10
Mains (376)	499,275	3.00%	44,680	11
Compressor Station Equipment (377)	0	0.00%		12
Meas. and Reg. Station Equipment - General (378)	0	0.00%		13
Meas. and Reg. Station Equipment - Cty. Gate (379)	41,954	3.70%	2,699	14
Services (380)	345,553	3.70%	26,067	15
Meters (381)	90,996	3.70%	7,668	16
House Regulators (383)	8,380	3.57%	546	17
Ind. Meas. and Reg. Station Equipment (385)	10,755	10.00%	1,378	18
Property on Customer Premises (386)	215	4.00%	14	19
<b>Total Distribution Plant</b>	<b>1,003,130</b>		<b>83,443</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	10,326	2.50%	753	20
Office Furniture and Equipment (391)	36,948	2.00%	4,600	21
Transportation Equipment (392)	39,098	10.00%	8,741	22
Stores Equipment (393)	0	0.00%		23
Tools, Shop and Garage Equipment (394)	17,364	14.29%	994	24
Laboratory Equipment (395)	1,028	3.70%	66	25
Power-Operated Equipment (396)	59,159	5.56%	15,932	26
Communication Equipment (397)	4,007	14.29%	65	27
Miscellaneous Equipment (398)	9,541	5.56%	1,498	28

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
305					0	1
311					0	2
	0	0	0	0	0	
361					0	3
362					0	4
	0	0	0	0	0	
366					0	5
367					0	6
368					0	7
369					2,304	8
370					0	9
	0	0	0	0	2,304	
375					6,393	10
376					543,955	11
377					0	12
378					0	13
379					44,653	14
380	2,790				368,830	15
381					98,664	16
383					8,926	17
385					12,133	18
386					229	19
	2,790	0	0	0	1,083,783	
390					11,079	20
391					41,548	21
392					47,839	22
393					0	23
394					18,358	24
395					1,094	25
396					75,091	26
397					4,072	27
398					11,039	28

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		29
<b>Total General Plant</b>	<b>177,471</b>		<b>32,649</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,182,677</b>		<b>116,320</b>	
 Common Utility Plant Allocated to Gas Department	 0	 0.00%		 30
<b>Total accum. prov. for depreciation</b>	<b>1,182,677</b>		<b>116,320</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)	
399					0	29
	0	0	0	0	210,120	
	2,790	0	0	0	1,296,207	
					0	30
	2,790	0	0	0	1,296,207	

## 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	0.00%		1
Liquefied Petroleum Gas Equipment (311)	0	0.00%		2
<b>Total Production Plant</b>	<b>0</b>		<b>0</b>	
<b>STORAGE PLANT</b>				
Structures and Improvements (361)	0	0.00%		3
Gas Holders (362)	0	0.00%		4
<b>Total Storage Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (366)	0	0.00%		5
Mains (367)	0	0.00%		6
Compressor Station Equipment (368)	0	0.00%		7
Measuring and Regulating Station Equipment (369)	0	0.00%		8
Communication Equipment (370)	0	0.00%		9
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (375)	0	0.00%		10
Mains (376)	3,646	3.00%	324	11
Compressor Station Equipment (377)	0	0.00%		12
Meas. and Reg. Station Equipment - General (378)	0	0.00%		13
Meas. and Reg. Station Equipment - Cty. Gate (379)	0	0.00%		14
Services (380)	13,120	3.70%	1,870	15
Meters (381)	0	0.00%		16
House Regulators (383)	0	0.00%		17
Ind. Meas. and Reg. Station Equipment (385)	0	0.00%		18
Property on Customer Premises (386)	0	0.00%		19
<b>Total Distribution Plant</b>	<b>16,766</b>		<b>2,194</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		20
Office Furniture and Equipment (391)	35,043	15.00%		21
Transportation Equipment (392)	0	0.00%		22
Stores Equipment (393)	0	0.00%		23
Tools, Shop and Garage Equipment (394)	0	0.00%		24
Laboratory Equipment (395)	0	0.00%		25
Power-Operated Equipment (396)	0	0.00%		26
Communication Equipment (397)	0	0.00%		27
Miscellaneous Equipment (398)	0	0.00%		28

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
305					0	1
311					0	2
	0	0	0	0	0	
361					0	3
362					0	4
	0	0	0	0	0	
366					0	5
367					0	6
368					0	7
369					0	8
370					0	9
	0	0	0	0	0	
375					0	10
376					3,970	11
377					0	12
378					0	13
379					0	14
380					14,990	15
381					0	16
383					0	17
385					0	18
386					0	19
	0	0	0	0	18,960	
390					0	20
391					35,043	21
392					0	22
393					0	23
394					0	24
395					0	25
396					0	26
397					0	27
398					0	28

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Other Tangible Property (399)	0	0.00%		29
<b>Total General Plant</b>	<b>35,043</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>51,809</b>		<b>2,194</b>	
 Common Utility Plant Allocated to Gas Department	 0	 0.00%		 30
<b>Total accum. prov. for depreciation</b>	<b>51,809</b>		<b>2,194</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)	
399					0	29
	0	0	0	0	35,043	
	0	0	0	0	54,003	
					0	30
	0	0	0	0	54,003	

## SALES OF GAS BY RATE SCHEDULE

Particulars (a)	Rate Schedule (b)	Average Number Customers (c)	Therms Sold (d)	Amount (e)	
<b>Residential Sales (480)</b>					
	RG-1	1,136	843,329	1,113,202	1
<b>Commercial and Industrial Sales (481)</b>					
	CG-1	88	151,214	194,399	2
	CG-2	23	117,980	142,157	3
	LG-1	5	191,526	216,214	4
<b>Sales for Resale (483)</b>					
	NONE				5
<b>Interdepartmental Sales (484)</b>					
	CG-1	10	11,381	14,846	6
<b>Total Sales of Gas</b>		<b>1,262</b>	<b>1,315,430</b>	<b>1,680,818</b>	