



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HAZEL GREEN MUNICIPAL UTILITY

Principal Office: 1610 FAIRPLAY
P.O. BOX 367
HAZEL GREEN, WI 53811-0367

For the Year Ended: DECEMBER 31, 2003

**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.

SIGNATURE PAGE

I CAROL STAGMAM of
(Person responsible for accounts)

HAZEL GREEN MUNICIPAL UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/29/2004
(Date)

CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAZEL GREEN MUNICIPAL UTILITY

Utility Address: 1610 FAIRPLAY
P.O. BOX 367
HAZEL GREEN, WI 53811-0367

When was utility organized? 1/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL STAGMAN
Title: CLERK-TREASURER

Office Address:
1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417

Fax Number: (608) 854 - 2953

E-mail Address:

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

Name: WILLIAM H GEGLAR
Title: CPA

Office Address: OCONNOR BROOKS & CO LTD
1415 LOCUST
P.O. BOX 743
DUBUQUE, IA 52001

Telephone: (563) 582 - 7224 EXT 223

Fax Number: (563) 582 - 6118

E-mail Address: OCONNORBROOKS.COM

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

Name: KEVIN STIENSTRA
Title: CHAIRMAN

Office Address:
PERCIVAL
HAZEL GREEN, WI 53811

Telephone: (608) 854 - 2163

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/2002

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: JAMES KOLBE

Title: SUPERINTENDENT

Office Address:

1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417

Fax Number: (608) 854 - 2953

E-mail Address:

Name of utility commission/committee: HAZEL GREEN UTILITY COMMISSION

Names of members of utility commission/committee:

- MS RON HARWICK
- MR DALE LEIFKER
- MR MIKE LOVELL
- MR KEVIN STIENSTRA

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	695,108	646,806	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	576,340	546,028	2
Depreciation Expense (403)	52,306	60,822	3
Amortization Expense (404-407)	0	2,082	4
Taxes (408)	41,705	40,948	5
Total Operating Expenses	670,351	649,880	
Net Operating Income	24,757	(3,074)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,757	(3,074)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	36	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,918	5,432	10
Miscellaneous Nonoperating Income (421)	30,406	0	11
Total Other Income	32,324	5,468	
Total Income	57,081	2,394	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	11,177	0	13
Total Miscellaneous Income Deductions	11,177	0	
Income Before Interest Charges	45,904	2,394	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,861	3,081	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,861	3,081	
Net Income	44,043	(687)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	423,981	424,668	20
Balance Transferred from Income (433)	44,043	(687)	21
Miscellaneous Credits to Surplus (434)	290,127	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	758,151	423,981	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	695,108		695,108	1
Total (Acct. 400):	695,108	0	695,108	
Operation and Maintenance Expense (401-402):				
Derived	576,340		576,340	2
Total (Acct. 401-402):	576,340	0	576,340	
Depreciation Expense (403):				
Derived	52,306		52,306	3
Total (Acct. 403):	52,306	0	52,306	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	41,705		41,705	5
Total (Acct. 408):	41,705	0	41,705	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	24,757	0	24,757	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST	1,918	0	1,918 11
Total (Acct. 419):	1,918	0	1,918
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		30,406	30,406 12
Contributed Plant - Electric		0	0 13
NONE	0	0	0 14
Total (Acct. 421):	0	30,406	30,406
TOTAL OTHER INCOME:	1,918	30,406	32,324

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		8,044	8,044 16
Depreciation Expense on Contributed Plant - Electric		3,133	3,133 17
NONE	0	0	0 18
Total (Acct. 426):	0	11,177	11,177
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	11,177	11,177

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1,861		1,861 22
Total (Acct. 430):	1,861	0	1,861

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,861	0	1,861
NET INCOME:	24,814	19,229	44,043
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	423,981	0	423,981 25
Total (Acct. 216):	423,981	0	423,981
Balance Transferred from Income (433):			
Derived	24,814	19,229	44,043 26
Total (Acct. 433):	24,814	19,229	44,043
Miscellaneous Credits to Surplus (434):			
CONTRIBUTIONS IN AID OF CONSTRUCTION TRANSFER	290,127	0	290,127 27
Total (Acct. 434):	290,127	0	290,127
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	738,922	19,229	758,151

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	191,128	503,980	0	0	695,108	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	191,128	503,980	0	0	695,108	

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	36,870		36,870	1
Electric operating expenses	34,413		34,413	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,726		1,726	8
Electric utility plant accounts	13,674		13,674	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	235,451		235,451	19
Total Payroll	322,134	0	322,134	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,181,581	2,098,114	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	920,319	712,253	2
Net Utility Plant	1,261,262	1,385,861	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	125,048	125,902	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	61,223	51,159	11
Other Accounts Receivable (143)	14,024	11,866	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	674	674	14
Materials and Supplies (150)	68,595	72,919	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	269,564	262,520	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,530,826	1,648,381	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	685,766	685,766	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	758,151	423,981	23
Total Proprietary Capital	1,443,917	1,109,747	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	43,750	61,250	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	43,750	61,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	342	638	32
Other Current and Accrued Liabilities (238)	5,784	5,473	33
Total Current and Accrued Liabilities	6,126	6,111	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	37,033	32,019	36
Total Deferred Credits	37,033	32,019	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	439,254	41
Total Liabilities and Other Credits	1,530,826	1,648,381	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,447,487	0	0	650,627	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,080,849	0	0	638,077	2
Utility Plant in Service - Contributed Plant (101.2)	398,977	0	0	63,678	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,479,826	0	0	701,755	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	317,365	0	0	442,650	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	70,722	0	0	89,582	13
Total Accumulated Provision	388,087	0	0	532,232	
Net Utility Plant	1,091,739	0	0	169,523	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	299,404	412,849			712,253	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,295	30,011			52,306	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	916				916	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		340			340	10
Other credits (specify):						11
					0	12
Total credits	23,211	30,351	0	0	53,562	13
Debits during year						14
Book cost of plant retired	5,250	550			5,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,250	550	0	0	5,800	19
Balance end of year (110.1)	317,365	442,650	0	0	760,015	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,044	3,133			11,177	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	62,678	86,449			149,127	10
Total credits	70,722	89,582	0	0	160,304	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	70,722	89,582	0	0	160,304	18
Composite Depreciation Rate?	No	No				19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			58,142		58,142	62,802	2
Total Electric Utility					58,142	62,802	

Account	Total End of Year	Amount Prior Year	
Electric utility total	58,142	62,802	1
Water utility	10,453	10,117	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	68,595	72,919	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

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	685,766	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>685,766</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION 5%	06/15/1996	04/15/2006	5.00%	43,750	1
Total for Account 223				43,750	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,397	2
Charged electric department expense	15,308	3
Charged sewer department expense	246	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,951	
Taxes paid during year:		
County, state and local taxes	33,984	6
Social Security taxes	7,231	7
PSC Remainder Assessment	736	8
Other (explain):		
NONE		9
Total payments and other debits	41,951	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
GENERAL OBLIGATION BANK 5%	638	1,861	2,157	342	3
Subtotal	638	1,861	2,157	342	
Other Long-Term Debt (224)					
NONE	0			0	4
GENERAL OBLIGATION	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	638	1,861	2,157	342	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,223	5
Electric	48,000	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	61,223	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,024	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	14,024	
Receivables from Municipality (145):		
EXCESS PROPERTY TAX EQUIVALENT	393	12
PUBLIC FIRE PROTECTION	281	13
Total (Acct. 145):	674	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS LOW INCOME AND ENERGY CONSERVATION	18,626	18
EMPLOYEE COMPENSATED ABSENCES	18,407	19
Total (Acct. 253):	37,033	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,076,379	612,514	0	0	1,688,893	1
Materials and Supplies	10,285	60,472	0	0	70,757	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	308,384	427,749	0	0	736,133	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	778,280	245,237	0	0	1,023,517	
Net Operating Income	37,798	(13,041)	0	0	24,757	7
Net Operating Income as a percent of Average Net Rate Base	4.86%	-5.32%	N/A	N/A	2.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	375,578	63,676	0	0	0	439,254	1
Add credits during year:							
SERVICES	1,200					1,200	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	376,778	63,676				440,454	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	189,722	170,741	1
Total Sales of Water	189,722	170,741	
Other Operating Revenues			
Forfeited Discounts (470)	390	408	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,016	1,312	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	1,406	1,720	
Total Operating Revenues	191,128	172,461	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	8,364	6,406	9
Water Treatment Expenses (630-635)	6,666	7,827	10
Transmission and Distribution Expenses (640-655)	17,936	23,255	11
Customer Accounts Expenses (901-904)	7,345	7,383	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	64,327	63,754	14
Total Operation and Maintenance Expenses	104,638	108,625	
Other Operating Expenses			
Depreciation Expense (403)	22,295	29,231	15
Amortization Expense (404-407)	0	2,082	16
Taxes (408)	26,397	26,103	17
Total Other Operating Expenses	48,692	57,416	
Total Operating Expenses	153,330	166,041	
NET OPERATING INCOME	37,798	6,420	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	442	23,396	93,190	4
Commercial	57	4,747	18,195	5
Industrial	6	2,470	6,110	6
Total Metered Sales to General Customers (461)	505	30,613	117,495	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		72,227	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	506	30,613	189,722	

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	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	72,078	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	149	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	72,227	
Forfeited Discounts (470):		
Customer late payment charges	390	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	390	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	999	10
Other (specify):		
COPIES	17	11
Total Other Water Revenues (474)	1,016	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	7,906	6,095	7
Operation Supplies and Expenses (623)	213	0	8
Maintenance of Pumping Plant (625)	245	311	9
Total Pumping Expenses	8,364	6,406	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,303	3,218	10
Chemicals (631)	3,080	2,107	11
Operation Supplies and Expenses (632)	248	1,774	12
Maintenance of Water Treatment Plant (635)	35	728	13
Total Water Treatment Expenses	6,666	7,827	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	4,693	3,598	14
Operation Supplies and Expenses (641)	2,763	4,282	15
Maintenance of Distribution Reservoirs and Standpipes (650)	883	2,004	16
Maintenance of Mains (651)	5,307	1,612	17
Maintenance of Services (652)	510	5,932	18
Maintenance of Meters (653)	1,823	3,995	19
Maintenance of Hydrants (654)	1,633	1,832	20
Maintenance of Other Plant (655)	324	0	21
Total Transmission and Distribution Expenses	17,936	23,255	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,044	1,080	22
Accounting and Collecting Labor (902)	6,301	6,213	23
Supplies and Expenses (903)		90	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	7,345	7,383	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,866	18,105	27
Office Supplies and Expenses (921)	4,141	7,132	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	2,003	4,264	30
Property Insurance (924)	2,219	824	31
Injuries and Damages (925)	6,000	5,425	32
Employee Pensions and Benefits (926)	26,427	22,576	33
Regulatory Commission Expenses (928)	1,681	0	34
Miscellaneous General Expenses (930)	3,708	3,883	35
Transportation Expenses (933)	2,282	1,545	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	64,327	63,754	
Total Operation and Maintenance Expenses	104,638	108,625	

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	PLANT AND EQUIPMENT	23,130	23,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER ACCOUNT	246	0	2
Net property tax equivalent		22,884	23,130	
Social Security	PAYROLL	3,315	2,797	3
PSC Remainder Assessment	REVENUES	198	176	4
Other (specify): NONE			0	5
Total tax expense		26,397	26,103	

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			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219662	0.235283			3
County tax rate	mills		4.595643	8.754818			4
Local tax rate	mills		6.106310	6.017261			5
School tax rate	mills		8.539812	9.147101			6
Voc. school tax rate	mills		2.087414	2.235868			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		21.548841	26.390331			10
Less: state credit	mills		1.350479	1.452777			11
Net tax rate	mills		20.198362	24.937554			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.106310	6.017261			14
Combined School Tax Rate	mills		10.627226	11.382969			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.733536	17.400230			17
Total Tax Rate	mills		21.548841	26.390331			18
Ratio of Local and School Tax to Total	dec.		0.776540	0.659341			19
Total tax net of state credit	mills		20.198362	24.937554			20
Net Local and School Tax Rate	mills		15.684835	16.442354			21
Utility Plant, Jan. 1	\$	1,447,487	1,422,236	25,251			22
Materials & Supplies	\$	10,117	10,117	0			23
Subtotal	\$	1,457,604	1,432,353	25,251			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,457,604	1,432,353	25,251			26
Assessment Ratio	dec.		0.910489	0.862849			27
Assessed Value	\$	1,325,929	1,304,142	21,788			28
Net Local & School Rate	mills		15.684835	16.442354			29
Tax Equiv. Computed for Current Year	\$	20,813	20,455	358			30
Tax Equivalent per 1994 PSC Report	\$	23,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,130					34

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	350		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,037		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,387	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	68,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,833		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	147,997	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,497		23
Total Water Treatment Plant	4,497	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		(91)	259	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(41,006)	117,031	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(41,097)	117,290	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(17,686)	50,478	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(20,714)	59,119	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(38,400)	109,597	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(1,167)	3,330	23
Total Water Treatment Plant	0	(1,167)	3,330	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	208		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	205,910		26
Transmission and Distribution Mains (343)	719,514		27
Fire Mains (344)	0		28
Services (345)	56,569	235	29
Meters (346)	46,569	9,132	30
Hydrants (348)	54,724		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,083,494	9,367	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,877	754	35
Computer Equipment (391.1)	6,688	634	36
Transportation Equipment (392)	27,816	3,015	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,088		39
Laboratory Equipment (395)	5,346	419	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,297		44
Other Tangible Property (399)	0		45
Total General Plant	53,112	4,822	
Total utility plant in service directly assignable	1,447,487	14,189	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,447,487	14,189	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		(54)	154 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(53,427)	152,483 26
Transmission and Distribution Mains (343)		(186,691)	532,823 27
Fire Mains (344)			0 28
Services (345)		(14,678)	42,126 29
Meters (346)	5,250	(12,083)	38,368 30
Hydrants (348)		(14,200)	40,524 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,250	(281,133)	806,478
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		(487)	2,144 35
Computer Equipment (391.1)		(1,735)	5,587 36
Transportation Equipment (392)		(7,217)	23,614 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		(2,358)	6,730 39
Laboratory Equipment (395)		(1,387)	4,378 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		(596)	1,701 44
Other Tangible Property (399)			0 45
Total General Plant	0	(13,780)	44,154
Total utility plant in service directly assignable	5,250	(375,577)	1,080,849
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,250	(375,577)	1,080,849

**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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		91	91	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		41,006	41,006	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	41,097	41,097	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		17,686	17,686	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		20,714	20,714	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	38,400	38,400	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		1,167	1,167	23
Total Water Treatment Plant	0	1,167	1,167	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		13,700	27
Fire Mains (344)			28
Services (345)		7,700	29
Meters (346)			30
Hydrants (348)		2,000	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	23,400	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	23,400	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	23,400	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		54	54 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		53,427	53,427 26
Transmission and Distribution Mains (343)		186,692	200,392 27
Fire Mains (344)			0 28
Services (345)		14,678	22,378 29
Meters (346)		12,083	12,083 30
Hydrants (348)		14,199	16,199 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	281,133	304,533
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		487	487 35
Computer Equipment (391.1)		1,735	1,735 36
Transportation Equipment (392)		7,217	7,217 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		2,358	2,358 39
Laboratory Equipment (395)		1,387	1,387 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		596	596 44
Other Tangible Property (399)			0 45
Total General Plant	0	13,780	13,780
Total utility plant in service directly assignable	0	375,577	398,977
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	375,577	398,977

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,645	2,645	1
February			2,289	2,289	2
March			2,633	2,633	3
April			2,488	2,488	4
May			2,865	2,865	5
June			2,903	2,903	6
July			2,811	2,811	7
August			3,472	3,472	8
September			2,819	2,819	9
October			2,729	2,729	10
November			2,371	2,371	11
December			2,568	2,568	12
Total annual pumpage	0	0	32,593	32,593	
Less: Water sold				30,613	13
Volume pumped but not sold				1,980	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				311	16
Volume related to equipment/system malfunction				185	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				496	19
Volume pumped but unaccounted for				1,484	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	23
Date of maximum: 5/23/2003					24
Cause of maximum:					25
USEAGE BY AG CHEMICAL DEALER FOR MIXING OF SPRING APPLICATIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				10	26
Date of minimum: 3/7/2003					27
Total KWH used for pumping for the year				98,440	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN & 21 ST	002	1,000	10	85,000	Yes	1
26TH & DETROIT ST	003	1,000	10	90,400	Yes	2

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	2	3	1
Location	MAIN & 21ST	DETROIT ST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	SIMMONS	LAYNE	5
Year Installed	1997	1991	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	435	8
Pump Motor or Standby Engine Mfr	FRANKLIN	G E	9 10
Year Installed	1997	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	127		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	2.000	280	0	0	0	280	1
M	D	3.000	100	0	0	0	100	2
A	D	4.000	266	0	0	0	266	3
P	D	4.000	60	0	0	0	60	4
M	D	6.000	13,002	0	0	0	13,002	5
P	D	6.000	12,956	0	0	0	12,956	6
M	D	8.000	415	0	0	0	415	7
P	D	8.000	16,726	1,370	0	0	18,096	8
Total Within Municipality			43,805	1,370	0	0	45,175	
Total Utility			43,805	1,370	0	0	45,175	

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)	
M	1.000	30	9	0	0	39		1
M	1.500	4	0	0	0	4		2
M	1.750	411	2	0	0	413		3
P	2.000	5	0	0	0	5		4
M	2.000	9	0	0	0	9		5
M	2.500	1	0	0	0	1		6
M	3.000	3	0	0	0	3		7
Total Utility		463	11	0	0	474	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	489	73	70	0	492	126	1
1.000	8	0	0	0	8	2	2
1.500	3	0	0	0	3	0	3
2.000	8	0	0	0	8	1	4
3.000	2	0	0	0	2	0	5
Total:	510	73	70	0	513	129	

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)	
0.625	440	41	1	7	0	3	492	1
1.000	2	5	0	1	0	0	8	2
1.500	0	1	0	2	0	0	3	3
2.000	0	5	1	1	0	1	8	4
3.000	0	0	0	2	0	0	2	5
Total:	442	52	2	13	0	4	513	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	80	2			82	2
Total Fire Hydrants	80	2	0	0	82	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	80
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	103

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

REPAIR AND MAINTENCE OF SERVICES ACCOUNT 652
THE DECREASE FROM PRIOR YEAR RESULTED FROM FEWER NECESSARY REPAIRS.

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

If Adjustments for any account are nonzero, please explain.

COLUMN F: ALL ITEMS CONSIST OF THE TRANSFER TO SUBACCOUNTS TO COMPLY WITH THE ORDER FROM THE PUBLIC SERVICE COMMISSION MODIFYING THE USOA EFFECTIVE 1/1/2003.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENT ITEMS CONSIST OF THE TRANSFER TO SUBACCOUNTS TO COMPLY WITH THE ORDER FROM THE PUBLIC SERVICE COMMISSION MODIFYING THE USOA EFFECTIVE 1/1/2003.

Water Mains (Page W-17)

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

ALL ADDITIONS OF WATER MAINS WERE FINANCED BY SUBDIVIDERS.

Water Services (Page W-18)

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

FINANCING WAS PROVIDED BY CUSTOMERS

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	485,408	469,689	1
Total Sales of Electricity	485,408	469,689	
Other Operating Revenues			
Forfeited Discounts (450)	1,311	1,586	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	3,052	3,052	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	14,209	18	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	18,572	4,656	
Total Operating Revenues	503,980	474,345	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	356,981	339,584	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	33,235	27,224	11
Customer Accounts Expenses (901-904)	7,366	7,386	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	74,120	63,209	14
Total Operation and Maintenance Expenses	471,702	437,403	
Other Expenses			
Depreciation Expense (403)	30,011	31,591	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	15,308	14,845	17
Total Other Expenses	45,319	46,436	
Total Operating Expenses	517,021	483,839	
NET OPERATING INCOME	(13,041)	(9,494)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,311	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	1,311	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	3,052	5
Total Rent from Electric Property (454)	3,052	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
COPIES	30	7
NSF FEES	75	8
FEDERAL ENERGY REG COMM REFUND	11,486	9
CUSTOMER REIMBURSEMENT FOR STOLEN SERVICE	1,968	10
PCAC REFUND	650	11
Total Other Electric Revenues (456)	14,209	
Amortization of Construction Grants (457):		
NONE	0	12
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	356,981	339,584	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	356,981	339,584	
Total Power Production Expenses	356,981	339,584	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	129	514	21
Line and Station Supplies and Expenses (562)	1,008	867	22
Street Lighting and Signal System Expenses (565)	253	330	23
Meter Expenses (566)	1,654	1,225	24
Customer Installations Expenses (567)	74	192	25
Miscellaneous Distribution Expenses (569)	20	336	26
Maintenance of Structures and Equipment (571)	3,083	271	27
Maintenance of Lines (572)	18,144	17,189	28
Maintenance of Line Transformers (573)	4,009	911	29
Maintenance of Street Lighting and Signal Systems (574)	2,826	1,658	30
Maintenance of Meters (575)	2,035	3,701	31
Maintenance of Miscellaneous Distribution Plant (576)		30	32
Total Distribution Expenses	33,235	27,224	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,063	1,016	33
Accounting and Collecting Labor (902)	6,303	6,280	34
Supplies and Expenses (903)		90	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	7,366	7,386	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	21,183	20,944	38
Office Supplies and Expenses (921)	3,386	2,389	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	5,023	1,969	41
Property Insurance (924)	2,219	824	42
Injuries and Damages (925)	6,000	5,425	43
Employee Pensions and Benefits (926)	26,378	20,461	44
Regulatory Commission Expenses (928)	1,682	0	45
Miscellaneous General Expenses (930)	5,435	6,679	46
Transportation Expenses (933)	2,814	4,518	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	74,120	63,209	
Total Operation and Maintenance Expenses	471,702	437,403	

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	PLANT AND EQUIPMENT	10,854	10,854	1
Social Security	PAYROLL	3,916	3,515	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment	REVENUES	538	476	4
Other (specify): NONE			0	5
Total tax expense		15,308	14,845	

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			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219662	0.235283			3
County tax rate	mills		4.595643	8.754818			4
Local tax rate	mills		6.106310	6.017261			5
School tax rate	mills		8.539812	9.147101			6
Voc. school tax rate	mills		2.087414	2.235868			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		21.548841	26.390331			10
Less: state credit	mills		1.350479	1.452777			11
Net tax rate	mills		20.198362	24.937554			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.106310	6.017261			14
Combined School Tax Rate	mills		10.627226	11.382969			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.733536	17.400230			17
Total Tax Rate	mills		21.548841	26.390331			18
Ratio of Local and School Tax to Total	dec.		0.776540	0.659341			19
Total tax net of state credit	mills		20.198362	24.937554			20
Net Local and School Tax Rate	mills		15.684835	16.442354			21
Utility Plant, Jan. 1	\$	650,627	635,641	14,986			22
Materials & Supplies	\$	62,802	62,802	0			23
Subtotal	\$	713,429	698,443	14,986			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	713,429	698,443	14,986			26
Assessment Ratio	dec.		0.910489	0.862849			27
Assessed Value	\$	648,855	635,925	12,931			28
Net Local & School Rate	mills		15.684835	16.442354			29
Tax Equiv. Computed for Current Year	\$	10,187	9,974	213			30
Tax Equivalent per 1994 PSC Report	\$	10,854					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	10,854					34

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 \$50,000. 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	100		34
Structures and Improvements (361)	1,797		35
Station Equipment (362)	13,988		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	12,524		38
Overhead Conductors and Devices (365)	154,427	4,413	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	153,266	24,224	41
Line Transformers (368)	145,609	9,007	42
Services (369)	4,566	2,821	43
Meters (370)	28,902	3,421	44
Installations on Customers' Premises (371)	778		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	29,587	2,224	47
Total Distribution Plant	545,544	46,110	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	422		49
Office Furniture and Equipment (391)	2,007	753	50
Computer Equipment (391.1)	6,525	634	51
Transportation Equipment (392)	80,241	3,805	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	7,728	375	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)		(10)	90 34
Structures and Improvements (361)		(176)	1,621 35
Station Equipment (362)		(1,369)	12,619 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		(1,225)	11,299 38
Overhead Conductors and Devices (365)		(15,114)	143,726 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		(15,000)	162,490 41
Line Transformers (368)		(14,251)	140,365 42
Services (369)		(447)	6,940 43
Meters (370)	550	(2,829)	28,944 44
Installations on Customers' Premises (371)		(76)	702 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		(2,896)	28,915 47
Total Distribution Plant	550	(53,393)	537,711
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)		(41)	381 49
Office Furniture and Equipment (391)		(196)	2,564 50
Computer Equipment (391.1)		(639)	6,520 51
Transportation Equipment (392)		(7,853)	76,193 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)		(756)	7,347 54

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)
GENERAL PLANT		
Laboratory Equipment (395)	205	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	4,380	58
Other Tangible Property (399)	3,575	59
Total General Plant	105,083	5,567
Total utility plant in service directly assignable	650,627	51,677
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	650,627	51,677

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)		(20)	185 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)		(429)	3,951 58
Other Tangible Property (399)		(350)	3,225 59
Total General Plant	0	(10,284)	100,366
Total utility plant in service directly assignable	550	(63,677)	638,077
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	550	(63,677)	638,077

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	0	0	

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

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

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 \$50,000. 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)
TRANSMISSION PLANT		
Land and Land Rights (350)		25
Structures and Improvements (352)		26
Station Equipment (353)		27
Towers and Fixtures (354)		28
Poles and Fixtures (355)		29
Overhead Conductors and Devices (356)		30
Underground Conduit (357)		31
Underground Conductors and Devices (358)		32
Roads and Trails (359)		33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)		34
Structures and Improvements (361)		35
Station Equipment (362)		36
Storage Battery Equipment (363)		37
Poles, Towers and Fixtures (364)		38
Overhead Conductors and Devices (365)		39
Underground Conduit (366)		40
Underground Conductors and Devices (367)		41
Line Transformers (368)		42
Services (369)		43
Meters (370)		44
Installations on Customers' Premises (371)		45
Leased Property on Customers' Premises (372)		46
Street Lighting and Signal Systems (373)		47
Total Distribution Plant	0	0
GENERAL PLANT		
Land and Land Rights (389)		48
Structures and Improvements (390)		49
Office Furniture and Equipment (391)		50
Computer Equipment (391.1)		51
Transportation Equipment (392)		52
Stores Equipment (393)		53
Tools, Shop and Garage Equipment (394)		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)		10	10 34
Structures and Improvements (361)		176	176 35
Station Equipment (362)		1,369	1,369 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		1,226	1,226 38
Overhead Conductors and Devices (365)		15,114	15,114 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		15,000	15,000 41
Line Transformers (368)		14,251	14,251 42
Services (369)		447	447 43
Meters (370)		2,829	2,829 44
Installations on Customers' Premises (371)		76	76 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		2,896	2,896 47
Total Distribution Plant	0	53,394	53,394
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)		41	41 49
Office Furniture and Equipment (391)		196	196 50
Computer Equipment (391.1)		639	639 51
Transportation Equipment (392)		7,853	7,853 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)		756	756 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Electric Department		60
Total utility plant in service	<u>0</u>	<u>0</u>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)		20	20 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)		429	429 58
Other Tangible Property (399)		350	350 59
Total General Plant	0	10,284	10,284
Total utility plant in service directly assignable	0	63,678	63,678
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	63,678	63,678

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.11	5.57	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
2.4/4.16 KV 4KV URD	0.73	1.46	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	1,438	Wednesday	12/11/2002	18:00	762	1
February	02	1,421	Wednesday	01/22/2003	18:00	750	2
March	03	1,366	Tuesday	02/11/2003	18:00	690	3
April	04	1,146	Wednesday	03/19/2003	17:00	581	4
May	05	998	Thursday	04/10/2003	12:00	546	5
June	06	957	Wednesday	05/14/2003	13:00	563	6
July	07	1,631	Monday	07/07/2003	18:00	664	7
August	08	1,517	Thursday	07/17/2003	18:00	738	8
September	09	1,806	Tuesday	08/26/2003	17:00	755	9
October	10	1,302	Thursday	09/11/2003	18:00	565	10
November	11	1,378	Wednesday	11/05/2003	19:00	664	11
December	12	1,448	Friday	12/19/2003	20:00	770	12
Total		16,408				8,048	

System Name HAZEL GREEN LIGHT AND WATER

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	8,047	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	8,047	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,626	18
Sales For Resale	7,627	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	15,253	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	420	27
Total Energy Losses	420	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.2193%	29
Total Disposition of Energy	15,673	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-2	504	4,303	1
Total Sales for Residential Sales		504	4,303	
Commercial & Industrial				
INDUSTRIAL	CP-1	7	1,220	2
COMMERCIAL	GS-1	93	1,958	3
Total Sales for Commercial & Industrial		100	3,178	
Public Street & Highway Lighting				
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	1	145	4
Total Sales for Public Street & Highway Lighting		1	145	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		605	7,626	

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)	
		255,013	12,297	267,310	1
0	0	255,013	12,297	267,310	
		76,530	3,527	80,057	2
		119,353	6,190	125,543	3
0	0	195,883	9,717	205,600	
		12,041	457	12,498	4
0	0	12,041	457	12,498	
				0	5
0	0	0	0	0	
0	0	462,937	22,471	485,408	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	ALLIANT				1
Point of Delivery	HAZEL GREEN S. S.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400/4160Y				4
Point of Metering	SUB				5
Total of 12 Monthly Maximum Demands -- kW	16,480				6
Average load factor	66.8723%				7
Total Cost of Purchased Power	356,981				8
Average cost per kWh	0.0444				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	331	431			12
February	345	405			13
March	322	368			14
April	281	300			15
May	269	277			16
June	255	308			17
July	314	348			18
August	341	397			19
September	377	378			20
October	280	285			21
November	330	334			22
December	338	431			23
Total kWh (000)	3,783	4,262			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
Name of Substation	1				1
Voltage--High Side	7,200				2
Voltage--Low Side	2,400				3
Num. Main Transformers in Operation	3				4
Capacity of Transformers in kVA	5,499				5
Number of Spare Transformers on Hand	0				6
15-Minute Maximum Demand in kW	1,806				7
Dt and Hr of Such Maximum Demand	08/26/2003				8
	17:00				9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation (j)	(k)	(l)
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation (p)	(q)	(r)
Name of Substation					20
Voltage--High Side					21
Voltage--Low Side					22
Num. of Main Transformers in Operation					23
Capacity of Transformers in kVA					24
Number of Spare Transformers on Hand					25
15-Minute Maximum Demand in kW					26
Dt and Hr of Such Maximum Demand					27
Kwh Output					28

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	635	182	8,819	1
Acquired during year	69	6	540	2
Total	704	188	9,359	3
Retired during year	59	2	34	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	645	186	9,325	6
Number end of year accounted for as follows:				7
In customers' use	600	158	8,482	8
In utility's use	5			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	40	28	843	12
Total end of year	645	186	9,325	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				1
Sodium Vapor	100	21	10,096	2
Sodium Vapor	150	15	10,817	3
Sodium Vapor	250	96	108,462	4
Sodium Vapor	400	5	9,615	5
Total		137	138,990	
Ornamental				
Sodium Vapor	250	5	6,010	6
Total		5	6,010	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 926 EMPLOYEE PENSION AND BENEFITS
INCREASE CAUSED BY INCREASE IN HEALTH INSURANCE RATES.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

THERE ARE NO CUSTOMERS OUTSIDE THE MUNICIPAL BOUNDARY.

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

If Adjustments for any account are nonzero, please explain.

PAGES E06-E08, COLUMN F: ALL ITEMS CONSIST OF TRANSFERS TO SUBACCOUNTS IN COMPLIANCE WITH THE ORDER FROM THE PSC OF WI MODIFYING THE USOA EFFECTIVE 1/1/2003.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

ALL ITEMS CONSIST OF THE TRANSFER TO SUBACCOUNTS TO COMPLY WITH THE ORDER FROM THE PUBLIC SERVICE COMMISSION MODIFYING THE USOA EFFECTIVE 1/1/2003.
