



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, 2000

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: villageofhazelgreen@yousq.net

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

Date of most recent audit report:

Period covered by most recent audit:

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:

- MR ROBERT CHAMPION
- MR ALFRED HEIM
- MR TERRY STASKAL
- 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: [REDACTED]

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

IDENTIFICATION AND OWNERSHIP

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

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)	594,938	577,802	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	479,632	452,487	2
Depreciation Expense (403)	53,775	52,847	3
Amortization Expense (404-407)	4,164	4,164	4
Taxes (408)	40,586	39,847	5
Total Operating Expenses	578,157	549,345	
Net Operating Income	16,781	28,457	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	16,781	28,457	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,264	7,656	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,264	7,656	
Total Income	20,045	36,113	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,045	36,113	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)		0	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	5,057	6,117	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	5,057	6,117	
Net Income	14,988	29,996	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	396,687	366,691	20
Balance Transferred from Income (433)	14,988	29,996	21
Miscellaneous Credits to Surplus (434)	724	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)	412,399	396,687	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM BANK DEPOSITS	3,264	5
Total (Acct. 419):	3,264	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TO RECORD COST OF WATER SERVICES CHARGED TO EXPENST - 1999	724	9
Total (Acct. 434):	724	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0			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):						
NONE					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	166,729	428,209	0	0	594,938	1
Less: interdepartmental sales	0	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	166,729	428,209	0	0	594,938	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses		34,593	34,593	1
Electric operating expenses		35,710	35,710	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			0	8
Electric utility plant accounts		3,906	3,906	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	313,152	(313,152)	0	18
All other accounts		238,943	238,943	19
Total Payroll	313,152	0	313,152	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,980,289	1,952,910	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	607,277	561,516	2
Net Utility Plant	1,373,012	1,391,394	
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)	150,228	93,971	8
Temporary Cash Investments (132)		50,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,646	43,437	11
Other Accounts Receivable (143)	5,761	2,885	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	393	393	14
Materials and Supplies (150)	69,012	60,036	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	273,040	250,722	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,245	10,409	20
Total Deferred Debits	6,245	10,409	
Total Assets and Other Debits	1,652,297	1,652,525	

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)	412,399	396,687	23
Total Proprietary Capital	1,098,165	1,082,453	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	96,250	113,750	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	96,250	113,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		2,350	28
Payables to Municipality (233)	3,105	3,881	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	896	1,200	32
Other Current and Accrued Liabilities (238)	3,258	3,532	33
Total Current and Accrued Liabilities	7,259	10,963	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	16,469	11,905	36
Total Deferred Credits	16,469	11,905	
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)	434,154	433,454	41
Total Liabilities and Other Credits	1,652,297	1,652,525	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,383,861	0	0	596,428	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,383,861	0	0	596,428	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	248,122	0	0	359,155	10
Total Accumulated Provision	248,122	0	0	359,155	
Net Utility Plant	1,135,739	0	0	237,273	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	223,268	338,248			561,516	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,339	27,436			53,775	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,035				1,035	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	27,374	27,436	0	0	54,810	13
Debits during year						14
Book cost of plant retired	2,520	6,529			9,049	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,520	6,529	0	0	9,049	19
Balance End of Year	248,122	359,155	0	0	607,277	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			59,428		59,428	51,284	2
Total Electric Utility					59,428	51,284	

Account	Total End of Year	Amount Prior Year	
Electric utility total	59,428	51,284	1
Water utility	9,584	8,752	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	69,012	60,036	

**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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	685,766	1
Changes during year (explain):		
NONE	0	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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION 5%	06/15/1996	04/15/2006	5.00%	96,250	1
Total for Account 223				96,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,692	2
Charged electric department expense	14,894	3
Charged sewer department expense	647	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>41,233</u>	
Taxes paid during year:		
County, state and local taxes	33,984	6
Social Security taxes	6,530	7
PSC Remainder Assessment	719	8
Other (explain):		
NONE		9
Total payments and other debits	<u>41,233</u>	
Balance end of year	<u><u>0</u></u>	

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%	1,200	5,057	5,361	896	3
Subtotal	1,200	5,057	5,361	896	
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	1,200	5,057	5,361	896	

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	369,778	63,676	0	0	0	433,454	1
Add credits during year:							
For Services	700					700	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	370,478	63,676	0	0	0	434,154	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,509	5
Electric	38,137	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	47,646	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	5,761	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	5,761	
Receivables from Municipality (145):		
EXCESS PROPERTY TAX EQUIVALENT - 1997	393	12
Total (Acct. 145):	393	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTING - AUTHORIZATION DATE 1993	6,245	15
Total (Acct. 183):	6,245	

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)	
Payables to Municipality (233):		
OVERPAID PUBLIC FIRE PROTECTION	3,105	16
Total (Acct. 233):	3,105	
Other Deferred Credits (253):		
PUBLIC BENEFITS LOW INCOME & ENERGY CONSERVATION	3,075	17
EMPLOYEE COMPENSATED ABSENCES	13,394	18
Total (Acct. 253):	16,469	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,378,784	587,815	0	0	1,966,599	1
Materials and Supplies	9,168	55,356	0	0	64,524	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	235,695	348,701	0	0	584,396	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	370,128	63,676	0	0	433,804	6
Other (specify):					0	7
Average Net Rate Base	782,129	230,794	0	0	1,012,923	
Net Operating Income	25,325	(8,544)	0	0	16,781	8
Net Operating Income as a percent of Average Net Rate Base	3.24%	-3.70%	N/A	N/A	1.66%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	685,766	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	404,543	3
Other (Specify):		4
Total Average Proprietary Capital	1,090,309	
Net Income		
Net Income	14,988	5
Percent Return on Proprietary Capital	1.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 5, 2001

Ms. Carol Stagman, Clerk Treasurer
Hazel Green Municipal Utility
1610 Fairplay
Hazel Green, WI 53811-0367

2000 Analytical Review DWCCA-2510-ELE

Dear Ms. Stagman:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$724 debited to Account 345, Services, Water Utility Plant in Service schedule, page W-8, and credited to Account 434, Miscellaneous Credits to Surplus, Income Statement Account Details schedule, page F-2. The schedule note indicates this is to adjust a service expensed in 1999 rather than booked to Account 345.

In looking over the response to the 1999 review, we noted that customers either pay the developer directly or pay the utility "materials and labor." Four services were added in 1999, so it would appear that materials and labor for the four services was \$724. However, if the utility installs the service rather than a developer, the utility must charge customers pursuant to the Cz-1, Water Lateral Installation Charge. Your Cz-1 is \$700 for ¾ - 1 inch laterals and actual cost for greater than 1 inch. If developers contribute the services, you should be booking the amount they report to you to Account 271, Contributions in Aid of Construction, and to Account 345, Services. If the utility installs the service and charges the customer, you must charge the Cz-1 tariff amount. You would then report a \$700 contribution for ¾ - 1 inch services, or actual cost for larger services, in Account 271. The actual cost for installation regardless of size would be booked to Account 345, Services.

If any customers were undercharged in the past two years, please bill them accordingly and adjust Account 271 and Account 345 for these amounts. Please follow the correct procedure for billing for water laterals in the future.

2. During our review, we noted Property Tax Equivalent is calculated for only Grant County on page W-7. However, our Communities Served database indicates that Hazel Green is located in two counties. Please explain why tax is only calculated for one county.

3. We are enclosing our calculation of the Public Fire Protection Service

FINANCIAL SECTION FOOTNOTES

charge. We have prorated it using 7-1/2 months at your old F-1 tariff rate and 4-1/2 months at your new rate that was effective August 15, 2000. In the future, please follow our method of calculation, or provide an explanation of your calculation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Response received from Wm Leglar, CPA, 6/28/01

1. Reviewed proper procedures with clerk, will follow in future.
 2. will allocate to Lafayette County in future.
 3. Will follow our method of calculation in future.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	165,007	1
Total Sales of Water	165,007	
Other Operating Revenues		
Forfeited Discounts (470)	382	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,340	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,722	
Total Operating Revenues	166,729	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	239	8
Pumping Expenses (620-625)	7,134	9
Water Treatment Expenses (630-635)	6,965	10
Transmission and Distribution Expenses (640-655)	13,697	11
Customer Accounts Expenses (901-904)	6,489	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	50,685	14
Total Operation and Maintenance Expenses	85,209	
Other Operating Expenses		
Depreciation Expense (403)	26,339	15
Amortization Expense (404-407)	4,164	16
Taxes (408)	25,692	17
Total Other Operating Expenses	56,195	
Total Operating Expenses	141,404	
NET OPERATING INCOME	25,325	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	112	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	112	
Metered Sales to General Customers (461)				
Residential	427	22,763	78,145	4
Commercial	65	6,539	20,857	5
Industrial				6
Total Metered Sales to General Customers (461)	492	29,302	99,002	
Private Fire Protection Service (462)	1		740	7
Public Fire Protection Service (463)	1		65,153	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	495	29,303	165,007	

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	0	0 1
Total		0	0

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)	65,153	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	65,153	
Forfeited Discounts (470):		
Customer late payment charges	382	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	382	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,194	10
Other (specify):		
COPIES	146	11
Total Other Water Revenues (474)	1,340	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	204	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	35	4
Total Source of Supply Expenses	239	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,475	7
Operation Supplies and Expenses (623)	133	8
Maintenance of Pumping Plant (625)	526	9
Total Pumping Expenses	7,134	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,098	10
Chemicals (631)	3,009	11
Operation Supplies and Expenses (632)	130	12
Maintenance of Water Treatment Plant (635)	728	13
Total Water Treatment Expenses	6,965	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,993	14
Operation Supplies and Expenses (641)	731	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,364	16
Maintenance of Mains (651)	2,561	17
Maintenance of Services (652)	1,586	18
Maintenance of Meters (653)	1,522	19
Maintenance of Hydrants (654)	1,881	20
Maintenance of Other Plant (655)	59	21
Total Transmission and Distribution Expenses	13,697	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	899	22
Accounting and Collecting Labor (902)	5,590	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,489	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,632	27
Office Supplies and Expenses (921)	4,257	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	900	30
Property Insurance (924)	470	31
Injuries and Damages (925)	4,291	32
Employee Pensions and Benefits (926)	18,016	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,977	35
Transportation Expenses (933)	2,579	36
Maintenance of General Plant (935)	1,563	37
Total Administrative and General Expenses	50,685	
 Total Operation and Maintenance Expenses	85,209	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PROPERTY VALUATION	23,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PROPERTY VALUATION	647	2
Net property tax equivalent		22,483	
Social Security	GROSS PAYROLL	3,009	3
PSC Remainder Assessment	GROSS REVENUES	200	4
Other (specify): NONE			5
Total tax expense		25,692	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.247642				3
County tax rate	mills		5.558909				4
Local tax rate	mills		6.090299				5
School tax rate	mills		12.928187				6
Voc. school tax rate	mills		2.225296				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.050333				10
Less: state credit	mills		1.901619				11
Net tax rate	mills		25.148714				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.090299				14
Combined School Tax Rate	mills		15.153483				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.243782				17
Total Tax Rate	mills		27.050333				18
Ratio of Local and School Tax to Total	dec.		0.785343				19
Total tax net of state credit	mills		25.148714				20
Net Local and School Tax Rate	mills		19.750359				21
Utility Plant, Jan. 1	\$	1,373,707	1,373,707				22
Materials & Supplies	\$	8,752	8,752				23
Subtotal	\$	1,382,459	1,382,459				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,382,459	1,382,459				26
Assessment Ratio	dec.		0.807617				27
Assessed Value	\$	1,116,497	1,116,497				28
Net Local & School Rate	mills		19.750359				29
Tax Equiv. Computed for Current Year	\$	22,051	22,051				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

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	78,951		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	147,115	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	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	208		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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	0	0	158,387
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)			78,951 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	147,115
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	0	0	4,497
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			208 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	205,910		26
Transmission and Distribution Mains (343)	693,093	3,076	27
Fire Mains (344)	0		28
Services (345)	50,813	700	29
Meters (346)	40,568	2,386	30
Hydrants (348)	50,866	2,008	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,041,458	8,170	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,744		35
Computer Equipment (391.1)	5,879	207	36
Transportation Equipment (392)	8,125		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,477	1,168	39
Laboratory Equipment (395)	2,276	2,050	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,749	355	44
Other Tangible Property (399)	0		45
Total General Plant	22,250	3,780	
Total utility plant in service directly assignable	1,373,707	11,950	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,373,707	11,950	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			205,910 26
Transmission and Distribution Mains (343)			696,169 27
Fire Mains (344)			0 28
Services (345)		724	52,237 29
Meters (346)	1,200		41,754 30
Hydrants (348)	1,320		51,554 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,520	724	1,047,832
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,744 35
Computer Equipment (391.1)			6,086 36
Transportation Equipment (392)			8,125 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,645 39
Laboratory Equipment (395)			4,326 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,104 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	26,030
Total utility plant in service directly assignable	2,520	724	1,383,861
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,520	724	1,383,861

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,520	2,520	1
February			2,312	2,312	2
March			2,483	2,483	3
April			2,567	2,567	4
May			2,823	2,823	5
June			2,956	2,956	6
July			2,948	2,948	7
August			2,770	2,770	8
September			2,525	2,525	9
October			2,727	2,727	10
November			2,625	2,625	11
December			2,788	2,788	12
Total for year	0	0	32,044	32,044	
Less: Measured or estimated water used in main flushing and water treatment during year				304	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				31,740	16
Less: Water sold				29,303	17
Losses and unaccounted for				2,437	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				197	21
Date of maximum: 12/29/2000					22
Cause of maximum:					23
CUSTOMERS WERE RUNNING THEIR WATER AT A DRIP RATE TO PREVENT FREEZING DUE TO THE EXCEPTIONALLY COLD TEMPERATURES.					
Minimum gallons pumped by all methods in any one day during reporting year				7	24
Date of minimum: 8/4/2000					25
Total KWH used for pumping for the year				93,960	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN & 21ST	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	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	12,321	140	0	0	12,461	6
M	D	8.000	415	0	0	0	415	7
P	D	8.000	15,393	0	0	0	15,393	8
Total Within Municipality			41,837	140	0	0	41,977	
Total Utility			41,837	140	0	0	41,977	

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	26	1	0		27		1
M	1.500	4	0	0	0	4		2
M	1.750	408	0	0	0	408		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		456	1	0	0	457	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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	467	18	18	4	471	51	1
1.000	10	0	0	(2)	8	0	2
1.500	3	0	0	0	3	0	3
2.000	8	0	0	0	8	0	4
3.000	2	0	0	0	2	0	5
Total:	490	18	18	2	492	51	

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	424	39	1	7	0	0	471	1
1.000	2	5	0	1	0	0	8	2
1.500		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:	426	50	2	13	0	1	492	

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	77	3	2		78	2
Total Fire Hydrants	77	3	2	0	78	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	78
Number of distribution system valves end of year:	168
Number of distribution valves operated during year:	36

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 926 INCREASE DUE TO INCREASE IN HEALTH INSURANCE RATES - \$5178.

Water Utility Plant in Service (Page W-08)

PAGE W-8, ROW HYDRANTS (345) ADJUSTMENT FOR ADDITIONAL SERVICE INSTALLED IN 1999.

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED WITH WORKING CAPITAL.

Water Services (Page W-16)

ADDITIONS WERE FINANCED BY CUSTOMERS.

Meters (Page W-17)

ADJUSTMENTS RESULTED FROM A PHYSICAL COUNT BY UTILITY PERSONNEL.

Hydrants and Distribution System Valves (Page W-18)

UTILITY PERSONNEL DID NOT HAVE SUFFICIENT TIME TO OPERATE THE REQUIRED NUMBER OF VALVES DURING THE YEAR.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	423,817	1
Total Sales of Electricity	423,817	
Other Operating Revenues		
Forfeited Discounts (450)	1,255	2
Miscellaneous Service Revenues (451)	25	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,112	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,392	
Total Operating Revenues	428,209	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	296,847	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	27,856	11
Customer Accounts Expenses (901-904)	6,599	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	63,121	14
Total Operation and Maintenance Expenses	394,423	
Other Expenses		
Depreciation Expense (403)	27,436	15
Amortization Expense (404-407)		16
Taxes (408)	14,894	17
Total Other Expenses	42,330	
Total Operating Expenses	436,753	
NET OPERATING INCOME	(8,544)	

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	1,255	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,255	
Miscellaneous Service Revenues (451):		
NONE	25	3
Total Miscellaneous Service Revenues (451)	25	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
POLE RENT AND COPIES	3,112	7
Total Other Electric Revenues (456)	3,112	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	296,847	15
Other Expenses (546)		16
Total Other Power Supply Expenses	296,847	
Total Power Production Expenses	296,847	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	207	20
Line and Station Labor (561)	0	21
Line and Station Supplies and Expenses (562)	3,661	22
Street Lighting and Signal System Expenses (565)	344	23
Meter Expenses (566)	790	24
Customer Installations Expenses (567)	1,833	25
Miscellaneous Distribution Expenses (569)	605	26
Maintenance of Structures and Equipment (571)	234	27
Maintenance of Lines (572)	13,180	28
Maintenance of Line Transformers (573)	1,447	29
Maintenance of Street Lighting and Signal Systems (574)	3,759	30
Maintenance of Meters (575)	1,796	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	27,856	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	943	33
Accounting and Collecting Labor (902)	5,656	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	6,599	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,138	38
Office Supplies and Expenses (921)	3,733	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,400	41
Property Insurance (924)	470	42
Injuries and Damages (925)	4,291	43
Employee Pensions and Benefits (926)	16,635	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	6,436	46
Transportation Expenses (933)	7,785	47
Maintenance of General Plant (935)	1,233	48
Total Administrative and General Expenses	63,121	
 Total Operation and Maintenance Expenses	 394,423	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PROPERTY VALUATION	10,854	1
Social Security	GROSS PAYROLL	3,521	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment	GROSS REVENUES	519	4
Other (specify): NONE			5
Total tax expense		14,894	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247642				3
County tax rate	mills		5.558909				4
Local tax rate	mills		6.090299				5
School tax rate	mills		12.928187				6
Voc. school tax rate	mills		2.225296				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.050333				10
Less: state credit	mills		1.901619				11
Net tax rate	mills		25.148714				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.090299				14
Combined School Tax Rate	mills		15.153483				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.243782				17
Total Tax Rate	mills		27.050333				18
Ratio of Local and School Tax to Total	dec.		0.785343				19
Total tax net of state credit	mills		25.148714				20
Net Local and School Tax Rate	mills		19.750359				21
Utility Plant, Jan. 1	\$	579,203	579,203				22
Materials & Supplies	\$	51,284	51,284				23
Subtotal	\$	630,487	630,487				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	630,487	630,487				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		19.750359				29
Tax Equiv. Computed for Current Year	\$	0	0				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

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	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)	9,874	3,130	38
Overhead Conductors and Devices (365)	153,826	236	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	130,921	15,087	41
Line Transformers (368)	131,454	4,014	42
Services (369)	3,847		43
Meters (370)	26,436		44
Installations on Customers' Premises (371)	79		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	26,257	981	47
Total Distribution Plant	498,579	23,448	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	422		49
Office Furniture and Equipment (391)	1,874		50
Computer Equipment (391.1)	5,716	207	51
Transportation Equipment (392)	60,550		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	7,258	99	54
Laboratory Equipment (395)	205		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			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)	1,500		11,504 38
Overhead Conductors and Devices (365)			154,062 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	5,029		140,979 41
Line Transformers (368)			135,468 42
Services (369)			3,847 43
Meters (370)			26,436 44
Installations on Customers' Premises (371)			79 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,238 47
Total Distribution Plant	6,529	0	515,498
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			422 49
Office Furniture and Equipment (391)			1,874 50
Computer Equipment (391.1)			5,923 51
Transportation Equipment (392)			60,550 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			7,357 54
Laboratory Equipment (395)			205 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,024		58
Other Tangible Property (399)	3,575		59
Total General Plant	80,624	306	
Total utility plant in service directly assignable	579,203	23,754	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	579,203	23,754	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,024 58
Other Tangible Property (399)			3,575 59
Total General Plant	0	0	80,930
Total utility plant in service directly assignable	6,529	0	596,428
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	6,529	0	596,428

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)		5.36	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
2.4/4.16 KV 4KV URD	0.11	0.54	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.44	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 customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	7 8
Total	7 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	7 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	1,606	Monday	12/20/1999	19:00	789	1
February	02	1,335	Monday	01/17/2000	18:00	696	2
March	03	1,282	Thursday	02/17/2000	19:00	602	3
April	04	1,106	Monday	03/13/2000	20:00	616	4
May	05	1,092	Monday	05/08/2000	13:00	554	5
June	06	1,327	Friday	06/09/2000	18:00	610	6
July	07	1,546	Thursday	07/13/2000	17:00	622	7
August	08	1,468	Wednesday	08/09/2000	19:00	630	8
September	09	1,716	Thursday	08/31/2000	18:00	757	9
October	10	1,275	Friday	10/06/2000	20:00	549	10
November	11	1,201	Tuesday	11/07/2000	20:00	557	11
December	12	1,589	Monday	12/11/2000	18:00	787	12
Total		16,543				7,769	

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	7,768	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	7,768	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,241	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	7,241	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	527	27
Total Energy Losses	527	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.7842%	29
Total Disposition of Energy	7,768	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-1	481	3,971	1
Total Sales for Residential Sales		481	3,971	
Commercial & Industrial				
INDUSTRIAL	CP-1	8	1,212	2
COMMERCIAL	GS-1	86	1,911	3
Total Sales for Commercial & Industrial		94	3,123	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	1	147	4
Total Sales for Public Street & Highway Lighting		1	147	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		576	7,241	

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)	
		222,862	600	223,462	1
0	0	222,862	600	223,462	
		76,778	200	76,978	2
		111,143	510	111,653	3
0	0	187,921	710	188,631	
		11,714	10	11,724	4
0	0	11,714	10	11,724	
				0	5
0	0	0	0	0	
0	0	422,497	1,320	423,817	

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	16,543				6
Average load factor	64.3321%				7
Total Cost of Purchased Power	296,847				8
Average cost per kWh	0.0382				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	370	419			12
February	330	366			13
March	285	317			14
April	281	335			15
May	272	282			16
June	276	334			17
July	297	325			18
August	315	316			19
September	342	415			20
October	270	279			21
November	273	283			22
December	355	432			23
Total kWh (000)	3,666	4,103			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (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	0				5
Number of Spare Transformers on Hand	0				6
15-Minute Maximum Demand in kW	1,716				7
Dt and Hr of Such Maximum Demand	08/31/2000				8
	18:00				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
					19
Kwh Output					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation (p)	(q)	(r)
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

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	608	157	8,312	1
Acquired during year	4	6	145	2
Total	612	163	8,457	3
Retired during year	2	0		4
Sales, transfers or adjustments increase (decrease)		5		5
Number end of year	610	168	8,457	6
Number end of year accounted for as follows:				7
In customers' use	580	145	7,842	8
In utility's use	5			9
Inactive transformers on system	█			10
Locked meters on customers' premises		█	█	11
In stock	25	23	615	12
Total end of year	610	168	8,457	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	22	10,577	2
Sodium Vapor	150	14	10,096	3
Sodium Vapor	250	92	110,578	4
Sodium Vapor	400	5	9,615	5
Total		133	140,866	
Ornamental				
Sodium Vapor	250	5	6,010	6
Total		5	6,010	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE