



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRINCETON MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: 438 WEST MAIN STREET
P.O. BOX 53
PRINCETON, WI 54968

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.

SIGNATURE PAGE

I LOIS JANKOWSKI of
(Person responsible for accounts)

PRINCETON MUNICIPAL WATER AND ELECTRIC UTILITIES, 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) 03/28/2001
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRINCETON MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: 438 WEST MAIN STREET

P.O. BOX 53

PRINCETON, WI 54968

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LOIS JANKOWSKI

Title: TREASURER

Office Address:

438 WEST MAIN STREET

PRINCETON, WI 54968

Telephone: (920) 295 - 6612

Fax Number:

E-mail Address:

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

Name: PETER M NAGEL

Title: MANAGER

Office Address: HUBERTY & ASSOCIATES,S.C., CPA'S

125 EAST JACKSON STREET

P.O. BOX 272

RIPON, WI 54971

Telephone: (920) 748 - 7741

Fax Number: (920) 748 - 7742

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

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: PETER M NAGEL

Title: MANAGER

Office Address: HUBERTY & ASSOCIATES, S.C., CPA'S
125 EAST JACKSON STREET
P.O. BOX 272
RIPON, WI 54971

Telephone: (920) 748 - 7741 EXT

Fax Number: (920) 748 - 7742

E-mail Address:

Date of most recent audit report: 3/22/2000

Period covered by most recent audit: 1999 (2000 IN PROCESS)

Names and titles of utility management including manager or superintendent:

Name: JOHN ANDERSON

Title: SUPERVISOR

Office Address:
438 WEST MAIN STREET
PRINCETON, WI 54968

Telephone: (920) 295 - 6612

Fax Number: () -

E-mail Address:

Name of utility commission/committee: UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR JIM DUFEK
- MR AL HESSLINK
- MR CHARLIE WIELGOSH

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:

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)	866,499	914,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	627,775	641,657	2
Depreciation Expense (403)	82,737	80,637	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,174	50,220	5
Total Operating Expenses	762,686	772,514	
Net Operating Income	103,813	141,591	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	103,813	141,591	
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)	9,622	14,668	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,622	14,668	
Total Income	113,435	156,259	
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	113,435	156,259	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	27,871	32,665	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,910	3,471	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	30,781	36,136	
Net Income	82,654	120,123	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,146,839	1,026,716	20
Balance Transferred from Income (433)	82,654	120,123	21
Miscellaneous Credits to Surplus (434)	0	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)	1,229,493	1,146,839	

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):		
WATER	7,051	5
ELECTRIC	2,571	6
Total (Acct. 419):	9,622	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	169,178	697,321	0	0	866,499	1
Less: interdepartmental sales	0	8,198	0	0	8,198	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	169,178	689,123	0	0	858,301	

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	21,542		21,542	1
Electric operating expenses	24,353		24,353	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	1,837		1,837	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			0	19
Total Payroll	47,732	0	47,732	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,506,214	2,445,740	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	914,622	857,537	2
Net Utility Plant	1,591,592	1,588,203	
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)	158,097	143,856	8
Temporary Cash Investments (132)	190,396	179,938	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	99,273	78,877	11
Other Accounts Receivable (143)	4,918	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,618	27,861	14
Materials and Supplies (150)	58,910	72,662	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	35,828	40,234	17
Total Current and Accrued Assets	571,040	543,428	
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	2,162,632	2,131,631	

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)	36,032	36,032	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,229,493	1,146,839	23
Total Proprietary Capital	1,265,525	1,182,871	
LONG-TERM DEBT			
Bonds (221)	567,100	572,500	24
Advances from Municipality (223)	54,951	67,084	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	622,051	639,584	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	47,558	44,303	28
Payables to Municipality (233)	0	15,423	29
Customer Deposits (235)	6,373	5,010	30
Taxes Accrued (236)	21,355	43,557	31
Interest Accrued (237)	7,776	10,415	32
Other Current and Accrued Liabilities (238)	6,056	4,530	33
Total Current and Accrued Liabilities	89,118	123,238	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	185,938	185,938	41
Total Liabilities and Other Credits	2,162,632	2,131,631	

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)	1,306,631	0	0	1,199,583	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	1,306,631	0	0	1,199,583	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	193,232	0	0	721,390	10
Total Accumulated Provision	193,232	0	0	721,390	
Net Utility Plant	1,113,399	0	0	478,193	

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	173,860	683,677			857,537	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,668	53,069			82,737	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,177				1,177	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,845	53,069	0	0	83,914	13
Debits during year						14
Book cost of plant retired	11,473	15,355			26,828	15
Cost of removal	0	0			0	16
Other debits (specify):						17
ROUNDING		1			1	18
Total debits	11,473	15,356	0	0	26,829	19
Balance End of Year	193,232	721,390	0	0	914,622	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	1
Other (specify):	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			48,993		48,993	61,956	2
Total Electric Utility					48,993	61,956	

Account	Total End of Year	Amount Prior Year	
Electric utility total	48,993	61,956	1
Water utility	9,917	10,706	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	58,910	72,662	

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	36,032	1
Changes during year (explain):		2
Balance end of year	<u><u>36,032</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)	
WATER & ELECTRIC-MTG REV. BONDS	11/30/1994	11/30/2034	5.00%	567,100	1
Total Bonds (Account 221):				567,100	

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)					
UTILITY BUILDING	11/02/1994	03/15/2004	5.00%	54,951	1
Total for Account 223				54,951	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,557	1
Accruals:		
Charged water department expense	25,073	2
Charged electric department expense	23,891	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	48,964	
Taxes paid during year:		
County, state and local taxes	71,166	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	71,166	
Balance end of year	21,355	

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)					
W & E System Mgt. Rev. Bonds	7,741	27,871	30,057	5,555	1
Subtotal	7,741	27,871	30,057	5,555	
Advances from Municipality (223)					
Utilities Building	2,674	2,910	3,363	2,221	2
Subtotal	2,674	2,910	3,363	2,221	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,415	30,781	33,420	7,776	

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	177,055	0	8,883	0	0	185,938	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	177,055	0	8,883	0	0	185,938	
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	11,103	5
Electric	88,170	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	99,273	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
POLE RENT	4,918	11
Total (Acct. 143):	4,918	
Receivables from Municipality (145):		
SEWER CONSTRUCTION	17,004	12
METER ALLOCATION TO SEWER	6,614	13
Total (Acct. 145):	23,618	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

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	1,292,762	1,183,215	0	0	2,475,977	1	
Materials and Supplies	10,311	55,474	0	0	65,785	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	183,546	702,533	0	0	886,079	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	177,055	8,883	0	0	185,938	6	
Other (specify):						0	7
Average Net Rate Base	942,472	527,273	0	0	1,469,745		
Net Operating Income	50,134	53,679	0	0	103,813	8	
Net Operating Income as a percent of Average Net Rate Base	5.32%	10.18%	N/A	N/A	7.06%		

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	36,032	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,188,166	3
Other (Specify):		4
Total Average Proprietary Capital	1,224,198	
Net Income		
Net Income	82,654	5
Percent Return on Proprietary Capital	6.75%	

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

Signature Page (Page ii)

ACCOUNTANT'S COMPILATION REPORT

CITY OF PRINCETON
438 WEST MAIN STREET
PRINCETON, WI 54968

WE HAVE COMPILED THE ANNUAL PSC REPORT OF THE CITY OF PRINCETON FOR THE YEAR ENDED DECEMBER 31, 2000.

OUR COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY WISCONSIN PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE RESPONSIBILITY OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS ABOVE, AND ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF WISCONSIN PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

HUBERTY & ASSOCIATES, S.C.
CERTIFIED PUBLIC ACCOUNTANTS

RIPON, WI
MARCH 26, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Ms. Lois Jankowski, Treasurer
Princeton Municipal Water & Electric Utility
438 West Main Street
Princeton, WI 54968-9150

2000 Analytical Review DWCCA-4880-PJL

Dear Ms. Jankowski:

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. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 921, Office Supplies and Expenses when compared to the previous year and follow this procedure in the future.
2. During our review, we noted that the Total KWH used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 109. However, \$8,198 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per KWH, 109 appears low. Please indicate if it should be 109,000, or otherwise correct this number.
3. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by \$5,000 and 25% when compared to the previous year and follow this procedure in the future.

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) 267-9198. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\4880.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	165,353	1
Total Sales of Water	165,353	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	1,853	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,972	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,825	
Total Operating Revenues	169,178	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	987	8
Pumping Expenses (620-625)	19,685	9
Water Treatment Expenses (630-635)	445	10
Transmission and Distribution Expenses (640-655)	8,606	11
Customer Accounts Expenses (901-904)	5,838	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,958	14
Total Operation and Maintenance Expenses	63,519	
Other Operating Expenses		
Depreciation Expense (403)	29,668	15
Amortization Expense (404-407)		16
Taxes (408)	25,857	17
Total Other Operating Expenses	55,525	
Total Operating Expenses	119,044	
NET OPERATING INCOME	50,134	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	583	28,927	67,502	4
Commercial	97	11,078	20,682	5
Industrial	1	1,156	3,724	6
Total Metered Sales to General Customers (461)	681	41,161	91,908	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,992	8
Other Sales to Public Authorities (464)	1	1,036	4,453	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	683	42,197	165,353	

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

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)	68,992	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)	68,992	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
TAPPING FEES	1,165	7
MATERIALS	688	8
Total Miscellaneous Service Revenues (471)	1,853	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,510	11
Other (specify):		
REFUNDS	222	12
MISCELLANEOUS	240	13
Total Other Water Revenues (474)	1,972	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	987	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	987	
 PUMPING EXPENSES		
Operation Labor (620)	10,493	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	8,198	7
Operation Supplies and Expenses (623)	994	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	19,685	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	445	13
Total Water Treatment Expenses	445	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	3,660	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	1,115	17
Maintenance of Services (652)	1,600	18
Maintenance of Meters (653)	1,313	19
Maintenance of Hydrants (654)	918	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	8,606	

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)	1,035	22
Accounting and Collecting Labor (902)	718	23
Supplies and Expenses (903)	4,085	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,838	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,295	27
Office Supplies and Expenses (921)	3,144	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,382	30
Property Insurance (924)	3,284	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	5,265	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	872	35
Transportation Expenses (933)	716	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	27,958	
Total Operation and Maintenance Expenses	63,519	

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		25,073	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		861	2
Net property tax equivalent		24,212	
Social Security		1,387	3
PSC Remainder Assessment		258	4
Other (specify): NONE			5
Total tax expense		<u>25,857</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206211				3
County tax rate	mills		6.892703				4
Local tax rate	mills		9.273973				5
School tax rate	mills		10.172134				6
Voc. school tax rate	mills		1.594183				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.139204				10
Less: state credit	mills		1.335279				11
Net tax rate	mills		26.803925				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.273973				14
Combined School Tax Rate	mills		11.766317				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.040290				17
Total Tax Rate	mills		28.139204				18
Ratio of Local and School Tax to Total	dec.		0.747722				19
Total tax net of state credit	mills		26.803925				20
Net Local and School Tax Rate	mills		20.041873				21
Utility Plant, Jan. 1	\$	1,278,893	1,278,893				22
Materials & Supplies	\$	10,706	10,706				23
Subtotal	\$	1,289,599	1,289,599				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,289,599	1,289,599				26
Assessment Ratio	dec.		0.970109				27
Assessed Value	\$	1,251,052	1,251,052				28
Net Local & School Rate	mills		20.041873				29
Tax Equiv. Computed for Current Year	\$	25,073	25,073				30
Tax Equivalent per 1994 PSC Report	\$	9,770					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,073					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)	0		4
Structures and Improvements (311)	478		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	9,350		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,415		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	26,243	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,512	2,285	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,507	25,597	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	931		20
Total Pumping Plant	83,950	27,882	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,450		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)			0 4
Structures and Improvements (311)			478 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			9,350 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			16,415 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	26,243
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			25,797 13
Boiler Plant Equipment (322)	0		0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	8,313		76,791 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			931 20
Total Pumping Plant	8,313	0	103,519
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,450 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)	270,152		26
Transmission and Distribution Mains (343)	554,950		27
Fire Mains (344)	0		28
Services (345)	65,206		29
Meters (346)	66,190	2,639	30
Hydrants (348)	70,956	8,690	31
Other Transmission and Distribution Plant (349)	2,543		32
Total Transmission and Distribution Plant	1,034,447	11,329	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	52,857		34
Office Furniture and Equipment (391)	1,504		35
Computer Equipment (391.1)	5,149		36
Transportation Equipment (392)	8,159		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,262		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	60,724		41
Communication Equipment (397)	1,598		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	134,253	0	
Total utility plant in service directly assignable	1,278,893	39,211	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,278,893	39,211	

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)			270,152 26
Transmission and Distribution Mains (343)			554,950 27
Fire Mains (344)			0 28
Services (345)			65,206 29
Meters (346)	553		68,276 30
Hydrants (348)	2,607		77,039 31
Other Transmission and Distribution Plant (349)			2,543 32
Total Transmission and Distribution Plant	3,160	0	1,042,616
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			52,857 34
Office Furniture and Equipment (391)			1,504 35
Computer Equipment (391.1)			5,149 36
Transportation Equipment (392)			8,159 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,262 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			60,724 41
Communication Equipment (397)			1,598 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	134,253
Total utility plant in service directly assignable	11,473	0	1,306,631
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,473	0	1,306,631

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,275	3,275	1
February			3,386	3,386	2
March			3,187	3,187	3
April			3,223	3,223	4
May			3,469	3,469	5
June			4,155	4,155	6
July			4,194	4,194	7
August			4,556	4,556	8
September			4,100	4,100	9
October			3,478	3,478	10
November			3,428	3,428	11
December			3,616	3,616	12
Total for year	0	0	44,067	44,067	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				44,067	16
Less: Water sold				42,197	17
Losses and unaccounted for				1,870	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				313	21
Date of maximum: 8/29/2000					22
Cause of maximum:					23
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				90	24
Date of minimum: 10/8/2000					25
Total KWH used for pumping for the year				109,000	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)	
DEEP WELL 438 WEST MAIN STRE	1	412	10	576,000	Yes	1
DEEP WELL 2 438 WEST MAIN ST	2	450	16	849,000	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	BOOSTER PUMP	NO 1 STANDBY BOOSTER	NO 2 STANDBY	1
Location	438 WEST MAIN	438 W MAIN	438 WEST MAIN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRENE DEMING	LAYNE CHRISTENSEN	LAYNE	5
Year Installed	1982	2000	1984	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	500	500	8
Pump Motor or Standby Engine Mfr	AC	FORD	CONTINENTAL	9
Year Installed	1982	2000	1960	10
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	11
Horsepower	30	126	42	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1	WELL 2		14
Location	438 W MAIN	438 W MAIN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1934	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	450	590		21
Pump Motor or Standby Engine Mfr	GE	NEUMAN		22
Year Installed	1934	1984		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	10	50		25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PHOENIX	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1995	1935	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	180	5	6
Total capacity in gallons	200,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	2.000	270	0	0	0	270	1
M	D	6.000	29,591	0	0	0	29,591	2
P	D	6.000	1,520	0	0	0	1,520	3
P	S	6.000	22	0	0	0	22	4
M	D	8.000	6,075	0	0	0	6,075	5
M	S	8.000	405	0	0	0	405	6
P	D	8.000	4,105	0	0	0	4,105	7
M	D	10.000	1,240	0	0	0	1,240	8
M	S	12.000	189	0	0	0	189	9
P	D	12.000	2,770	0	0	0	2,770	10
Total Within Municipality			46,187	0	0	0	46,187	
Total Utility			46,187	0	0	0	46,187	

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	0.750	560	0	0	0	560		1
L	0.750	28	0	0	0	28		2
M	1.000	18	0	0	0	18		3
M	1.500	5	0	0	0	5		4
M	2.000	12	0	0	0	12		5
M	4.000	2	0	0	0	2		6
Total Utility		625	0	0	0	625	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	862	24	7	0	879	4	1
0.750	4	0	0	0	4	0	2
1.000	8	3	1	0	10	0	3
1.500	2	1	0	0	3	0	4
2.000	10	1	0	0	11	0	5
3.000	2	0	0	0	2	0	6
4.000	2	0	0	0	2	0	7
Total:	890	29	8	0	911	4	

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	769	85	1	3	1	20	879	1
0.750	1	2	0	0	0	1	4	2
1.000	0	8	0	0	0	2	10	3
1.500	0	3	0	0	0	0	3	4
2.000	2	6	0	1	0	2	11	5
3.000	1	1	0	0	0	0	2	6
4.000	0	0	1	1	0	0	2	7
Total:	773	105	2	5	1	25	911	

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	81	3	3		81	2
Total Fire Hydrants	81	3	3	0	81	
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:	81
Number of distribution system valves end of year:	137
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

NONE

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	680,914	1
Total Sales of Electricity	680,914	
Other Operating Revenues		
Forfeited Discounts (450)	0	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,918	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	11,489	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	16,407	
Total Operating Revenues	697,321	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	481,128	9
Transmission Expenses (550-553)	1,173	10
Distribution Expenses (560-576)	17,861	11
Customer Accounts Expenses (901-904)	8,291	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	55,803	14
Total Operation and Maintenance Expenses	564,256	
Other Expenses		
Depreciation Expense (403)	53,069	15
Amortization Expense (404-407)		16
Taxes (408)	26,317	17
Total Other Expenses	79,386	
Total Operating Expenses	643,642	
NET OPERATING INCOME	53,679	

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	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	0	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	4,918	5
Total Rent from Electric Property (454)	4,918	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISC	11,489	7
Total Other Electric Revenues (456)	11,489	
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)	481,128	15
Other Expenses (546)		16
Total Other Power Supply Expenses	481,128	
Total Power Production Expenses	481,128	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	1,173	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	1,173	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	6,713	21
Line and Station Supplies and Expenses (562)	9,422	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	1,726	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	17,861	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,763	33
Accounting and Collecting Labor (902)	1,436	34
Supplies and Expenses (903)	3,092	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	8,291	
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)	12,441	38
Office Supplies and Expenses (921)	4,412	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	11,313	41
Property Insurance (924)	7,055	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	9,930	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	224	46
Transportation Expenses (933)	10,428	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	55,803	
Total Operation and Maintenance Expenses	564,256	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,891	1
Social Security		1,387	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,039	4
Other (specify): NONE			5
Total tax expense		26,317	

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			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206211				3
County tax rate	mills		6.892703				4
Local tax rate	mills		9.273973				5
School tax rate	mills		10.172134				6
Voc. school tax rate	mills		1.594183				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.139204				10
Less: state credit	mills		1.335279				11
Net tax rate	mills		26.803925				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.273973				14
Combined School Tax Rate	mills		11.766317				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.040290				17
Total Tax Rate	mills		28.139204				18
Ratio of Local and School Tax to Total	dec.		0.747722				19
Total tax net of state credit	mills		26.803925				20
Net Local and School Tax Rate	mills		20.041873				21
Utility Plant, Jan. 1	\$	1,166,847	1,166,847				22
Materials & Supplies	\$	61,956	61,956				23
Subtotal	\$	1,228,803	1,228,803				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,228,803	1,228,803				26
Assessment Ratio	dec.		0.970109				27
Assessed Value	\$	1,192,073	1,192,073				28
Net Local & School Rate	mills		20.041873				29
Tax Equiv. Computed for Current Year	\$	23,891	23,891				30
Tax Equivalent per 1994 PSC Report	\$	21,558					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	23,891					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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	27,256		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	223,367	29,886	38
Overhead Conductors and Devices (365)	347,405	4,958	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	24,507	5,694	41
Line Transformers (368)	140,884	3,508	42
Services (369)	63,586	1,115	43
Meters (370)	43,131	510	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	46,278	2,420	47
Total Distribution Plant	916,414	48,091	
GENERAL PLANT			
Land and Land Rights (389)	146		48
Structures and Improvements (390)	111,887		49
Office Furniture and Equipment (391)	13,798		50
Computer Equipment (391.1)	5,797		51
Transportation Equipment (392)	81,341		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	18,366		54
Laboratory Equipment (395)	380		55
Power Operated Equipment (396)	16,266		56
Communication Equipment (397)	2,452		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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			27,256 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,966		244,287 38
Overhead Conductors and Devices (365)	5,326		347,037 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			30,201 41
Line Transformers (368)	650		143,742 42
Services (369)			64,701 43
Meters (370)			43,641 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	413		48,285 47
Total Distribution Plant	15,355	0	949,150
GENERAL PLANT			
Land and Land Rights (389)			146 48
Structures and Improvements (390)			111,887 49
Office Furniture and Equipment (391)			13,798 50
Computer Equipment (391.1)			5,797 51
Transportation Equipment (392)			81,341 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,366 54
Laboratory Equipment (395)			380 55
Power Operated Equipment (396)			16,266 56
Communication Equipment (397)			2,452 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)	0	58
Other Tangible Property (399)	0	59
Total General Plant	250,433	0
Total utility plant in service directly assignable	1,166,847	48,091
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	1,166,847	48,091

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)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	250,433
Total utility plant in service directly assignable	15,355	0	1,199,583
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	15,355	0	1,199,583

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		9.90	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			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	8
Total	0 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	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	2,172	Tuesday	12/21/1999	18:00	1,157	1
February	02	2,097	Monday	01/24/2000	10:00	1,075	2
March	03	1,937	Monday	02/21/2000	10:00	1,066	3
April	04	1,860	Monday	04/17/2000	11:00	938	4
May	05	2,030	Monday	05/08/2000	15:00	934	5
June	06	2,094	Friday	06/09/2000	17:00	1,061	6
July	07	2,490	Thursday	07/13/2000	14:00	1,097	7
August	08	2,528	Tuesday	08/15/2000	14:00	1,202	8
September	09	2,796	Thursday	08/31/2000	14:00	1,106	9
October	10	1,851	Monday	10/09/2000	09:00	950	10
November	11	2,019	Monday	11/13/2000	18:00	1,039	11
December	12	2,358	Thursday	12/14/2000	18:00	1,246	12
Total		26,232				12,871	

System Name city of Princeton Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power and Light Company/Allian

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	12,871	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	12,871	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	12,575	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	12,575	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	296	27
Total Energy Losses	296	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.2997%	29
Total Disposition of Energy	12,871	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	697	5,515	1
Total Sales for Residential Sales		697	5,515	
Commercial & Industrial				
DEMAND	CP-1	14	12	2
INDUSTRIAL	CP-1	14	4,091	3
COMMERCIAL	GS-1	149	2,834	4
Total Sales for Commercial & Industrial		177	6,937	
Public Street & Highway Lighting				
STREET LIGHTS	GS-1	3	123	5
Total Sales for Public Street & Highway Lighting		3	123	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		877	12,575	

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)	
		314,828	2,003	316,831	1
0	0	314,828	2,003	316,831	
		64,197		64,197	2
		113,095	2,546	115,641	3
		163,445	730	164,175	4
0	0	340,737	3,276	344,013	
		19,950	120	20,070	5
0	0	19,950	120	20,070	
				0	6
0	0	0	0	0	
0	0	675,515	5,399	680,914	

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	WP&L				1
Point of Delivery	Princeton Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	12000				4
Point of Metering	primary fuses				5
Total of 12 Monthly Maximum Demands -- kW	26,232				6
Average load factor	67.2190%				7
Total Cost of Purchased Power	481,052				8
Average cost per kWh	0.0374				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	589	567			12
February	529	546			13
March	510	556			14
April	474	464			15
May	475	459			16
June	501	560			17
July	530	567			18
August	602	601			19
September	554	553			20
October	483	468			21
November	499	540			22
December	611	634			23
Total kWh (000)	6,357	6,515			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	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				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	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		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			(f)
			(d)	(e)		
Name of Substation	River Road					1
Voltage--High Side	34,500					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	2					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	2,796					7
Dt and Hr of Such Maximum Demand	08/31/2000					8
	14:00					9
Kwh Output	12,871					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	869	214	8,844	1
Acquired during year	0	2	275	2
Total	869	216	9,119	3
Retired during year	0	1	25	4
Sales, transfers or adjustments increase (decrease)	0			5
Number end of year	869	215	9,094	6
Number end of year accounted for as follows:				7
In customers' use	835	166	7,936	8
In utility's use	16			9
Inactive transformers on system	██████████			10
Locked meters on customers' premises		██████████	██████████	11
In stock	18	49	1,158	12
Total end of year	869	215	9,094	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				
Sodium Vapor	150	85	62	1
Sodium Vapor	250	36	66	2
Sodium Vapor	400	19	28	3
Total		140	156	
Ornamental				
NONE		0		4
Total		0	0	5
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE