



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, 2002

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)      03/31/2003  
(Date)

TREASURER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**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:**

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

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**Name:** LOIS JANKOWSKI

**Title:** TREASURER

**Office Address:**

438 WEST MAIN STREET

PRINCETON, WI 54968

**Telephone:** (920) 295 - 6612

**Fax Number:**

**E-mail Address:**

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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**Name:** CHARLIE WIELGOSH

**Title:** CHAIRMAN

**Office Address:**

438 WEST MAIN STREET

PRINCETON, WI 54968

**Telephone:** (920) 295 - 6612

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**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:**

**Date of most recent audit report:** 1/30/2003

**Period covered by most recent audit:** 2002

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

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**Name:** JOHN ANDERSON

**Title:** SUPERVISOR

**Office Address:**

438 WEST MAIN STREET

PRINCETON, WI 54968

**Telephone:** (920) 295 - 6612

**Fax Number:** ( ) -

**E-mail Address:**

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

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

MR MIKE GOETZ

MR KEVIN NAPARALA

MR CHARLIE WIELGOSH

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**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

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

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## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	967,184	952,470	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	710,685	677,807	2
Depreciation Expense (403)	92,727	87,576	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,202	49,708	5
<b>Total Operating Expenses</b>	<b>855,614</b>	<b>815,091</b>	
<b>Net Operating Income</b>	<b>111,570</b>	<b>137,379</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>111,570</b>	<b>137,379</b>	
<b>OTHER INCOME</b>			
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)	6,907	13,311	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>6,907</b>	<b>13,311</b>	
<b>Total Income</b>	<b>118,477</b>	<b>150,690</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>118,477</b>	<b>150,690</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	33,933	31,365	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,553	2,232	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>35,486</b>	<b>33,597</b>	
<b>Net Income</b>	<b>82,991</b>	<b>117,093</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,346,586	1,229,493	20
Balance Transferred from Income (433)	82,991	117,093	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,429,577</b>	<b>1,346,586</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
TEMPORARY SAVINGS	6,907	5
<b>Total (Acct. 419):</b>	<b>6,907</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	175,121	792,063	0	0	<b>967,184</b>	<b>1</b>
Less: interdepartmental sales	0	7,944	0	0	<b>7,944</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>175,121</b>	<b>784,119</b>	<b>0</b>	<b>0</b>	<b>959,240</b>	

### 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	21,191		21,191	1
Electric operating expenses	25,743		25,743	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	810		810	8
Electric utility plant accounts	17,316		17,316	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
<b>Total Payroll</b>	<b>65,060</b>	<b>0</b>	<b>65,060</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,618,954	2,557,436	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,014,351	941,627	<b>2</b>
<b>Net Utility Plant</b>	<b>1,604,603</b>	<b>1,615,809</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	386,358	322,257	<b>8</b>
Temporary Cash Investments (132)	239,460	222,889	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	106,522	101,563	<b>11</b>
Other Accounts Receivable (143)	1,269	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	27,768	<b>14</b>
Materials and Supplies (150)	75,682	59,101	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		6,182	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>809,291</b>	<b>739,760</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	23,508	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>23,508</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,437,402</b>	<b>2,355,569</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	36,032	36,032	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,429,577	1,346,586	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,465,609</b>	<b>1,382,618</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	595,000	561,400	<b>24</b>
Advances from Municipality (223)	28,814	42,201	<b>25</b>
Other Long-Term Debt (224)	0	71,791	<b>26</b>
<b>Total Long-Term Debt</b>	<b>623,814</b>	<b>675,392</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	45,293	41,597	<b>28</b>
Payables to Municipality (233)	43,821	0	<b>29</b>
Customer Deposits (235)	7,954	5,437	<b>30</b>
Taxes Accrued (236)	48,590	42,367	<b>31</b>
Interest Accrued (237)	2,943	6,975	<b>32</b>
Other Current and Accrued Liabilities (238)	13,440	15,245	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>162,041</b>	<b>111,621</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	185,938	185,938	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,437,402</b>	<b>2,355,569</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,358,982	0	0	1,259,972	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
<b>Total Utility Plant</b>	1,358,982	0	0	1,259,972	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	238,496	0	0	775,855	10
<b>Total Accumulated Provision</b>	238,496	0	0	775,855	
<b>Net Utility Plant</b>	1,120,486	0	0	484,117	

## 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)	
<b>Balance first of year</b>	215,525	726,102			<b>941,627</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	31,719	61,008			<b>92,727</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,281				<b>1,281</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>33,000</b>	<b>61,008</b>	<b>0</b>	<b>0</b>	<b>94,008</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,029	11,255			<b>21,284</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>10,029</b>	<b>11,255</b>	<b>0</b>	<b>0</b>	<b>21,284</b>	<b>19</b>
<b>Balance End of Year</b>	<b>238,496</b>	<b>775,855</b>	<b>0</b>	<b>0</b>	<b>1,014,351</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			63,167		63,167	48,548	2
<b>Total Electric Utility</b>					<b>63,167</b>	<b>48,548</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	63,167	48,548	1
Water utility	12,515	10,553	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>75,682</b>	<b>59,101</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 W&E SYSTEM REFUDNING BONDS	0	428	23,508	1
<b>Total</b>			<u><u>23,508</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>36,032</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 WATER & ELECTRIC- REV. REFUNDING I	12/01/2002	12/01/2017	3.91%	595,000	1
<b>Total Bonds (Account 221):</b>				<b>595,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
UTILITY BUILDING	11/02/1994	03/15/2004	5.00%	28,814	1
<b>Total for Account 223</b>				<b>28,814</b>	
<b>Other Long-Term Debt (224)</b>					
BUCKET TRUCK	06/15/2001	12/04/2002	5.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	42,367	1
<b>Accruals:</b>		
Charged water department expense	25,406	2
Charged electric department expense	26,796	3
Charged sewer department expense	876	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>53,078</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	42,367	6
Social Security taxes	3,489	7
PSC Remainder Assessment	999	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>46,855</b>	
<b>Balance end of year</b>	<b>48,590</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
W & E SYSTEM MGT REV BONDS	4,993	28,281	33,274	0	1
2002 W&E SYSTEM REFUNDING BONDS		1,794		1,794	2
<b>Subtotal</b>	<b>4,993</b>	<b>30,075</b>	<b>33,274</b>	<b>1,794</b>	
<b>Advances from Municipality (223)</b>					
UTILITIES BUILDING	1,706	1,553	2,110	1,149	3
<b>Subtotal</b>	<b>1,706</b>	<b>1,553</b>	<b>2,110</b>	<b>1,149</b>	
<b>Other Long-Term Debt (224)</b>					
BUCKET TRUCK	276	3,858	4,134	0	4
<b>Subtotal</b>	<b>276</b>	<b>3,858</b>	<b>4,134</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,975</b>	<b>35,486</b>	<b>39,518</b>	<b>2,943</b>	

**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	<b>185,938</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>177,055</b>	<b>0</b>	<b>8,883</b>	<b>0</b>	<b>0</b>	<b>185,938</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	94,534	5
Electric	11,988	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>106,522</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
WATER SPECIAL ASSESSMENT	1,269	11
<b>Total (Acct. 143):</b>	<b>1,269</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	43,821	16
<b>Total (Acct. 233):</b>	<b>43,821</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>
<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)	
<b>Add Average:</b>						
Utility Plant in Service	1,343,769	1,244,426	0	0	2,588,195	1
Materials and Supplies	11,534	55,857	0	0	67,391	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	227,010	750,978	0	0	977,988	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	177,055	8,883	0	0	185,938	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>951,238</b>	<b>540,422</b>	<b>0</b>	<b>0</b>	<b>1,491,660</b>	
Net Operating Income	50,977	60,593	0	0	111,570	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.36%</b>	<b>11.21%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.48%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	36,032	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,388,081	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,424,113</b>	
<b>Net Income</b>		
Net Income	82,991	5
<b>Percent Return on Proprietary Capital</b>	<b>5.83%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

THE BUCKET TRUCK LOAN WAS PAID OFF BY THE CITY AS PART OF A DEBT REFINANCING PACKAGE. THE BALANCE THE UTILITY OWES TO THE CITY FOR THIS REFINANCING IS INCLUDED IN ACCOUNT 233 PAYABLE TO MUNICIPALITY AND IS EXPECTED TO BE PAID IN 2003.

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### 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, 2002.

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 DEFER 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

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**FINANCIAL SECTION FOOTNOTES**

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

no response; re-review 2003.

August 21, 2003

Ms. Lois Jankowski, Treasurer  
Princeton Municipal Water and Electric Utilities  
P.O. Box 53  
Princeton, WI 54968-0053

Re: 2002 Analytical Review DWCCA-4880-ELE

Dear Ms. Jankowski:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, an amount is reported in Account 233 described as "due to general fund." Please provide more detail, such as a short list.
2. On Page W-5, Pumping Expenses increased more than \$5,000 and 25 percent. Please furnish a brief explanation.
3. On Page W-17, a 2-inch residential meter is reported. A warning to this schedule requests an explanation, but none was provided. Please explain why a 2-inch meter is classified as residential.
4. On Page E-3, Distribution Expenses increased over \$5,000 and 25 percent. Please furnish a brief explanation.
5. Please describe the 30 four-inch services reported as additions in the schedule on page W-16, row 6, column D. If this is incorrect, submit corrections for page W-16.
6. Commission staff is concerned about depreciation reserve deficiencies which have been created by not using original installed cost when determining retirement prices. Please provide the source of the following retirement prices used in recent years for your utility.
  - a. In 1999, the retirement of 2,500 feet of 8" mains was recorded at a total cost of \$95,922 or approximately \$38 per foot.
  - b. In 2002, the retirement of three hydrants was recorded at a total cost of \$8,790 or \$2,930 per hydrant.
7. The \$810 repair of mains capitalized to account 343, Transmission and Distribution Mains, in 2002, should have been charged to expense as a maintenance project. Please confirm that the \$810 will be reclassified to Account 650, Repairs of Water Plant, during 2003.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office

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## FINANCIAL SECTION FOOTNOTES

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regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. 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 elaine.engelke@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

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Princeton.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	171,851	1
<b>Total Sales of Water</b>	<b>171,851</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	412	2
Miscellaneous Service Revenues (471)	1,246	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,612	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,270</b>	
<b>Total Operating Revenues</b>	<b>175,121</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	20,950	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	12,232	11
Customer Accounts Expenses (901-904)	3,928	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	29,727	14
<b>Total Operation and Maintenance Expenses</b>	<b>66,837</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	31,719	15
Amortization Expense (404-407)		16
Taxes (408)	25,588	17
<b>Total Other Operating Expenses</b>	<b>57,307</b>	
<b>Total Operating Expenses</b>	<b>124,144</b>	
<b>NET OPERATING INCOME</b>	<b>50,977</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	652	26,807	73,311	4
Commercial	110	9,692	22,587	5
Industrial	4	1,281	3,103	6
<b>Total Metered Sales to General Customers (461)</b>	<b>766</b>	<b>37,780</b>	<b>99,001</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,672	8
Other Sales to Public Authorities (464)	1	752	4,178	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>768</b>	<b>38,532</b>	<b>171,851</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	68,672	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>68,672</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	412	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>412</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	1,246	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,246</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,612	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1,612</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,916	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,944	7
Operation Supplies and Expenses (623)	2,090	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>20,950</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,564	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,538	16
Maintenance of Mains (651)	3,389	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	109	19
Maintenance of Hydrants (654)	1,632	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>12,232</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,077	<b>22</b>
Accounting and Collecting Labor (902)	1,645	<b>23</b>
Supplies and Expenses (903)	1,206	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>3,928</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	6,130	<b>27</b>
Office Supplies and Expenses (921)	3,903	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,557	<b>30</b>
Property Insurance (924)	1,240	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	8,324	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,835	<b>35</b>
Transportation Expenses (933)	1,738	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>29,727</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>66,837</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		24,868	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		876	2
<b>Net property tax equivalent</b>		<b>23,992</b>	
Social Security		1,414	3
PSC Remainder Assessment		182	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>25,588</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, 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
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214392				3
County tax rate	mills		7.339390				4
Local tax rate	mills		9.261702				5
School tax rate	mills		9.990114				6
Voc. school tax rate	mills		1.673125				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.478723</b>				10
Less: state credit	mills		1.376030				11
<b>Net tax rate</b>	mills		<b>27.102693</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.261702</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.663239</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.924941</b>				17
<b>Total Tax Rate</b>	mills		<b>28.478723</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.734757</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.102693</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.913893</b>				21
Utility Plant, Jan. 1	\$	<b>1,328,556</b>	1,328,556				22
Materials & Supplies	\$	<b>10,553</b>	10,553				23
<b>Subtotal</b>	\$	<b>1,339,109</b>	<b>1,339,109</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,339,109</b>	<b>1,339,109</b>				26
Assessment Ratio	dec.		0.932525				27
<b>Assessed Value</b>	\$	<b>1,248,753</b>	<b>1,248,753</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.913893</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>24,868</b>	<b>24,868</b>				30
Tax Equivalent per 1994 PSC Report	\$	9,770					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>24,868</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	478	7,164	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
<b>Total Source of Supply Plant</b>	<b>26,243</b>	<b>7,164</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,797		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,791		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,741		20
<b>Total Pumping Plant</b>	<b>122,329</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			7,642 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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>33,407</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			25,797 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			76,791 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			19,741 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>122,329</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	270,152		26
Transmission and Distribution Mains (343)	554,950	810	27
Fire Mains (344)	0		28
Services (345)	65,206	4,325	29
Meters (346)	69,356	9,003	30
Hydrants (348)	78,709	13,523	31
Other Transmission and Distribution Plant (349)	2,543		32
<b>Total Transmission and Distribution Plant</b>	<b>1,045,366</b>	<b>27,661</b>	
<b>GENERAL PLANT</b>			
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)	5,514		36
Transportation Equipment (392)	8,159	5,630	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
<b>Total General Plant</b>	<b>134,618</b>	<b>5,630</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,328,556</b>	<b>40,455</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,328,556</b>	<b>40,455</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			270,152 26
Transmission and Distribution Mains (343)			555,760 27
Fire Mains (344)			0 28
Services (345)			69,531 29
Meters (346)	1,239		77,120 30
Hydrants (348)	8,790		83,442 31
Other Transmission and Distribution Plant (349)			2,543 32
<b>Total Transmission and Distribution Plant</b>	<b>10,029</b>	<b>0</b>	<b>1,062,998</b>
<b>GENERAL PLANT</b>			
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)			5,514 36
Transportation Equipment (392)			13,789 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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>140,248</b>
<b>Total utility plant in service directly assignable</b>	<b>10,029</b>	<b>0</b>	<b>1,358,982</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,029</b>	<b>0</b>	<b>1,358,982</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,805	<b>3,805</b>	1
February			3,031	<b>3,031</b>	2
March			2,847	<b>2,847</b>	3
April			4,018	<b>4,018</b>	4
May			3,174	<b>3,174</b>	5
June			3,788	<b>3,788</b>	6
July			4,326	<b>4,326</b>	7
August			4,096	<b>4,096</b>	8
September			4,136	<b>4,136</b>	9
October			3,210	<b>3,210</b>	10
November			3,064	<b>3,064</b>	11
December			3,026	<b>3,026</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>42,521</b>	<b>42,521</b>	
Less: Water sold				38,532	13
Volume pumped but not sold				<b>3,989</b>	14
Volume sold as a percent of volume pumped				<b>91%</b>	15
Volume used for water production, water quality and system maintenance				1,754	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,754</b>	19
Volume pumped but unaccounted for				<b>2,235</b>	20
Percent of water lost				<b>5%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				672	23
Date of maximum: 4/11/2002					24
Cause of maximum: drain tower for maintenance					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	26
Date of minimum: 2/8/2002					27
Total KWH used for pumping for the year				113,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEP WELL 438 WEST MAIN STRE	1	412	10	576,000	Yes	<b>1</b>
DEEP WELL 2 438 WEST MAIN ST	2	450	16	849,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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	FORD	5
Year Installed	1982	2000	2001	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	500	800	8
Pump Motor or Standby Engine Mfr	AC	FORD	FORD	10
Year Installed	1982	2000	2001	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	30	126	126	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		23
Year Installed	1934	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	50		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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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 (actual)	200,000	100,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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
<b>Total Within Municipality</b>			<b>46,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,187</b>	
<b>Total Utility</b>			<b>46,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,187</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
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
P	4.000		30			30		6
M	4.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>625</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>655</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	896	78	21	0	<b>953</b>	92	<b>1</b>
0.750	4	4	0	0	<b>8</b>	0	<b>2</b>
1.000	10	0	2	0	<b>8</b>	0	<b>3</b>
1.500	3	1	1	0	<b>3</b>	0	<b>4</b>
2.000	11	0	1	0	<b>10</b>	0	<b>5</b>
3.000	2	0	0	0	<b>2</b>	0	<b>6</b>
4.000	2	0	0	0	<b>2</b>	0	<b>7</b>
<b>Total:</b>	<b>928</b>	<b>83</b>	<b>25</b>	<b>0</b>	<b>986</b>	<b>92</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	842	87	1	6	0	17	<b>953</b>	<b>1</b>
0.750	1	4	1	0	0	2	<b>8</b>	<b>2</b>
1.000	0	7	1	0	0	0	<b>8</b>	<b>3</b>
1.500	0	3	0	0	0	0	<b>3</b>	<b>4</b>
2.000	1	8	0	1	0	0	<b>10</b>	<b>5</b>
3.000	0	1	0	1	0	0	<b>2</b>	<b>6</b>
4.000	0	0	1	1	0	0	<b>2</b>	<b>7</b>
<b>Total:</b>	<b>844</b>	<b>110</b>	<b>4</b>	<b>9</b>	<b>0</b>	<b>19</b>	<b>986</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	81	3	3		81	2
<b>Total Fire Hydrants</b>	<b>81</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>81</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 81  
 Number of distribution system valves end of year: 137  
 Number of distribution valves operated during year: 69

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

ADDITION TO ACCOUNT 343 MAINS IS FOR REPLACEMENT OF A BROKEN MAIN. NC  
CHANGE IN MAIN FOOTAGE.

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### Water Services (Page W-16)

ADDITION TO CUSTOMER SERVICE WAS NOT COMPLETE AT YEAR END. CUSTOMER WILL BE  
CHARGED IN 2003 WHEN SERVICE IS IN USE.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	782,895	1
<b>Total Sales of Electricity</b>	<b>782,895</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	2,436	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,669	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,063	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>9,168</b>	
<b>Total Operating Revenues</b>	<b>792,063</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	554,849	9
Transmission Expenses (550-553)	3,409	10
Distribution Expenses (560-576)	32,900	11
Customer Accounts Expenses (901-904)	9,808	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,882	14
<b>Total Operation and Maintenance Expenses</b>	<b>643,848</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	61,008	15
Amortization Expense (404-407)		16
Taxes (408)	26,614	17
<b>Total Other Expenses</b>	<b>87,622</b>	
<b>Total Operating Expenses</b>	<b>731,470</b>	
<b>NET OPERATING INCOME</b>	<b>60,593</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	2,436	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>2,436</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	4,669	5
<b>Total Rent from Electric Property (454)</b>	<b>4,669</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	2,063	7
<b>Total Other Electric Revenues (456)</b>	<b>2,063</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	554,849	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>554,849</b>	
<b>Total Power Production Expenses</b>	<b>554,849</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	3,409	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)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>3,409</b>	
 <b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	4,756	21
Line and Station Supplies and Expenses (562)	9,081	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	236	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	40	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	14,378	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)	2,497	30
Maintenance of Meters (575)	1,912	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>32,900</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,955	33
Accounting and Collecting Labor (902)	4,936	34
Supplies and Expenses (903)	917	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<b>9,808</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

## 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,195	<b>38</b>
Office Supplies and Expenses (921)	5,501	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	8,858	<b>41</b>
Property Insurance (924)	2,571	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	8,324	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	2,929	<b>46</b>
Transportation Expenses (933)	5,504	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>42,882</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>643,848</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,722	1
Social Security		2,075	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		817	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>26,614</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.214392				3
County tax rate	mills		7.339390				4
Local tax rate	mills		9.261702				5
School tax rate	mills		9.990114				6
Voc. school tax rate	mills		1.673125				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.478723</b>				<b>10</b>
Less: state credit	mills		1.376030				11
<b>Net tax rate</b>	mills		<b>27.102693</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.261702</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.663239</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.924941</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.478723</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.734757</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.102693</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.913893</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,228,880</b>	1,228,880				22
Materials & Supplies	\$	<b>48,548</b>	48,548				23
<b>Subtotal</b>	\$	<b>1,277,428</b>	<b>1,277,428</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,277,428</b>	<b>1,277,428</b>				<b>26</b>
Assessment Ratio	dec.		0.932525				27
<b>Assessed Value</b>	\$	<b>1,191,234</b>	<b>1,191,234</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.913893</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>23,722</b>	<b>23,722</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	21,558					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>23,722</b>					<b>34</b>

### 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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	27,256		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	244,287		38
Overhead Conductors and Devices (365)	347,037	17,316	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	30,201		41
Line Transformers (368)	143,742	1,300	42
Services (369)	66,506		43
Meters (370)	43,861		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	48,285		47
<b>Total Distribution Plant</b>	<b>951,175</b>	<b>18,616</b>	
<b>GENERAL PLANT</b>			
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)	6,162		51
Transportation Equipment (392)	108,248	23,731	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)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			27,256 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			244,287 38
Overhead Conductors and Devices (365)	11,255		353,098 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			30,201 41
Line Transformers (368)			145,042 42
Services (369)			66,506 43
Meters (370)			43,861 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			48,285 47
<b>Total Distribution Plant</b>	<b>11,255</b>	<b>0</b>	<b>958,536</b>
<b>GENERAL PLANT</b>			
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)			6,162 51
Transportation Equipment (392)			131,979 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)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>277,705</b>	<b>23,731</b>
<b>Total utility plant in service directly assignable</b>	<b>1,228,880</b>	<b>42,347</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>1,228,880</b>	<b>42,347</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>301,436</b>
<b>Total utility plant in service directly assignable</b>	<b>11,255</b>	<b>0</b>	<b>1,259,972</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>11,255</b>	<b>0</b>	<b>1,259,972</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		9.90	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	2,000	Sunday	12/30/2001	18:00	1,159	1
February	02	1,945	Wednesday	02/06/2002	08:00	1,066	2
March	03	1,927	Tuesday	03/05/2002	08:00	1,048	3
April	04	1,888	Tuesday	03/26/2002	08:00	1,063	4
May	05	1,670	Monday	05/20/2002	08:00	922	5
June	06	1,814	Saturday	06/01/2002	17:00	1,001	6
July	07	2,399	Sunday	06/30/2002	18:00	1,327	7
August	08	2,677	Sunday	07/21/2002	17:00	1,282	8
September	09	2,170	Sunday	09/08/2002	17:00	1,123	9
October	10	1,724	Wednesday	10/16/2002	08:00	950	10
November	11	1,798	Wednesday	10/23/2002	08:00	1,094	11
December	12	1,961	Wednesday	12/04/2002	08:00	1,085	12
<b>Total</b>	<b>23,973</b>					<b>13,120</b>	

**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	ALLIANT

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	13,121	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>13,121</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	12,513	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>0</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>12,513</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	608	25
<b>Total Energy Losses</b>	<b>608</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.6338%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>13,121</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
CUSTOMER CHARGE	RG-1	813	5,351	1
<b>Total Sales for Residential Sales</b>		<b>813</b>	<b>5,351</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	14	1,931	2
LARGE POWER	CP-2	3	2,254	3
GENERAL SERVICE	GS-1	147	2,818	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>164</b>	<b>7,003</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING 150HPS	MS-1	88	63	5
STREET LIGHTING 250HPS	MS-1	38	54	6
STREET LIGHTING 400HPS	MS-1	19	42	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>145</b>	<b>159</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,122</b>	<b>12,513</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		311,894	22,826	<b>334,720</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>311,894</b>	<b>22,826</b>	<b>334,720</b>	
6,945	8,741	103,881	8,173	<b>112,054</b>	<b>2</b>
8,257	10,154	114,445	9,537	<b>123,982</b>	<b>3</b>
		178,221	11,826	<b>190,047</b>	<b>4</b>
<b>15,202</b>	<b>18,895</b>	<b>396,547</b>	<b>29,536</b>	<b>426,083</b>	
		11,219	266	<b>11,485</b>	<b>5</b>
		6,343	225	<b>6,568</b>	<b>6</b>
		3,865	174	<b>4,039</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>21,427</b>	<b>665</b>	<b>22,092</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>15,202</b>	<b>18,895</b>	<b>729,868</b>	<b>53,027</b>	<b>782,895</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	ALLIANT				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	22,173				6
Average load factor	<b>81.0624%</b>				7
Total Cost of Purchased Power	554,849				8
Average cost per kWh	<b>0.0423</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	539	620			12
February	538	528			13
March	522	528			14
April	508	555			15
May	459	462			16
June	496	505			17
July	618	709			18
August	621	660			19
September	550	573			20
October	484	466			21
November	528	568			22
December	518	566			23
<b>Total kWh (000)</b>	<b>6,381</b>	<b>6,740</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated 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	2,677					7
Dt and Hr of Such Maximum Demand	07/21/2002					8
	17:00					9
Kwh Output	13,120,830					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		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	869	215	9,094	1
Acquired during year	0	1	25	2
<b>Total</b>	<b>869</b>	<b>216</b>	<b>9,119</b>	<b>3</b>
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>863</b>	<b>216</b>	<b>9,119</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	811	158	6,801	8
In utility's use	16			9
Inactive transformers on system	██████████			10
Locked meters on customers' premises		██████████	██████████	11
In stock	36	58	2,318	12
<b>Total end of year</b>	<b>863</b>	<b>216</b>	<b>9,119</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	88	63,360	1
Sodium Vapor	250	38	53,580	2
Sodium Vapor	400	19	41,540	3
<b>Total</b>		<b>145</b>	<b>158,480</b>	
<b>Ornamental</b>				
				4
NONE				5
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

THERE ARE NO CUSTOMERS OUTSIDE THE MUNICIPALITY.

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