



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRESCOTT CITY OF MUN WTR UTYPrincipal Office: 800 BORNER STREET NORTH
PRESCOTT, WI 54021For the Year Ended: DECEMBER 31, 2000**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

PRESCOTT CITY OF MUN WTR UTY , 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) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRESCOTT CITY OF MUN WTR UTY

Utility Address: 800 BORNER STREET NORTH
PRESCOTT, WI 54021

When was utility organized? 1/14/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM OMDAHL

Title: BUSINESS MANAGER

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: BRIAN CLEMENT

Title: PRESIDENT

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 11/9/2000

Period covered by most recent audit: 01/01/1999 TO 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: JEFF KITTELSON

Title: UTILITY MANAGER

Office Address:
800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR GARY BENEDICT, COUNCIL PRESIDENT
- MR BRIAN CLEMENT, COUNCIL MEMBER
- MR RANDY HENDRICKSON, COUNCIL MEMBER
- MR JEFF KITTELSON, PUBLIC WORKS DIRECTOR
- MR WILLIAM OMDAHL, UTILITY MANAGER
- MR BILL PRYOR, COUNCIL MEMBER
- MR LEO SIMONES, COUNCIL MEMBER
- MR JIM VICK, COUNCIL MEMBER
- MS SHEILA WOJTOWICZ, MAYOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	353,880	316,433	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	133,558	121,570	2
Depreciation Expense (403)	65,357	53,709	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	58,677	47,682	5
Total Operating Expenses	257,592	222,961	
Net Operating Income	96,288	93,472	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	96,288	93,472	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,717	20,606	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	42,717	20,606	
Total Income	139,005	114,078	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	139,005	114,078	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	75,544	62,898	14
Amortization of Debt Discount and Expense (428)	3,210	3,210	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	10,801	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	78,754	76,909	
Net Income	60,251	37,169	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	503,682	423,908	20
Balance Transferred from Income (433)	60,251	37,169	21
Miscellaneous Credits to Surplus (434)	67,239	42,605	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	631,172	503,682	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST & DIVIDEND INCOME	42,717	5
Total (Acct. 419):	42,717	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
EQUIV. FORGIVEN	52,753	9
PRIOR PERIOD BILLING ERRORS	14,486	10
Total (Acct. 434):	67,239	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	353,880	0	0	0	353,880	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	353,880	0	0	0	353,880	

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	72,356		72,356	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	72,356	0	72,356	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,652,960	3,284,269	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	644,147	585,037	2
Net Utility Plant	3,008,813	2,699,232	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	207,723	162,667	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,289	62,832	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,401	1,008	14
Materials and Supplies (150)	6,599	6,316	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	275,012	232,823	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	57,739	60,949	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	57,739	60,949	
Total Assets and Other Debits	3,341,564	2,993,004	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	342,638	164,489	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	631,172	503,682	23
Total Proprietary Capital	973,810	668,171	
LONG-TERM DEBT			
Bonds (221)	1,590,000	1,645,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,590,000	1,645,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	547	971	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,227	6,301	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	6,774	7,272	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	770,980	672,561	41
Total Liabilities and Other Credits	3,341,564	2,993,004	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,652,960	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,652,960	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	644,147	0	0	0	10
Total Accumulated Provision	644,147	0	0	0	
Net Utility Plant	3,008,813	0	0	0	

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)	(c)	(d)	(e)	Total (f)	
Balance first of year	585,037				585,037	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,357				65,357	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,553				2,553	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	67,910	0	0	0	67,910	13
Debits during year						14
Book cost of plant retired	8,800				8,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,800	0	0	0	8,800	19
Balance End of Year	644,147	0	0	0	644,147	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,599	6,316
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,599	6,316

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT DISCOUNT	3,210	428	57,739	1
Total			57,739	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	164,489	1
Changes during year (explain):		
PLANT CONTRIBUTED BY CITY	178,149	2
Balance end of year	<u>342,638</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 WATER BONDS	03/15/1999	12/15/2018	4.60%	1,590,000	1
Total Bonds (Account 221):				1,590,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,924	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,924</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,507	7
PSC Remainder Assessment	417	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,924</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 REVENUE BONDS	6,301	75,544	75,618	6,227	1
Subtotal	6,301	75,544	75,618	6,227	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,301	75,544	75,618	6,227	

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	672,561	0	0	0	0	672,561	1
Add credits during year:							
For Services	31,863					31,863	2
For Mains	54,306					54,306	3
Other (specify):							
HYDRANTS	12,250					12,250	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	770,980	0	0	0	0	770,980	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,289	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	49,289	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TRANSFER FROM TAXROLL	7,751	12
DUE FROM COUNTY	3,650	13
Total (Acct. 145):	11,401	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,466,924	0	0	0	3,466,924	1
Materials and Supplies	6,457	0	0	0	6,457	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	614,592	0	0	0	614,592	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	721,770	0	0	0	721,770	6
Other (specify):					0	7
Average Net Rate Base	2,137,019	0	0	0	2,137,019	
Net Operating Income	96,288	0	0	0	96,288	8
Net Operating Income as a percent of Average Net Rate Base	4.51%	N/A	N/A	N/A	4.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	253,563	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	567,427	3
Other (Specify):		4
Total Average Proprietary Capital	820,990	
Net Income		
Net Income	60,251	5
Percent Return on Proprietary Capital	7.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Prescott
Prescott, Wisconsin

We have compiled the accompanying PSC Report of the Prescott Municipal Water Utility, an enterprise fund of the City of Prescott, as of December 31, 2000 and 1999 in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted auditing principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 15, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. William Omdahl, Business Manager
City of Prescott Municipal Water Utility
800 Borner Street North
Prescott, WI 54021-2012

2000 Analytical Review DWCCA-4850-ELE

Dear Mr. Omdahl:

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

1. We noted that the Sewer Department's share of taxes on the water meter is not reported on Page W-6. Please furnish an explanation.
2. On page W-8, line 26, please state why the \$102,016 cost of a well house was charged to Account 342, Distribution Reservoirs and Standpipes, rather than to Account 321, Structures and Improvements for Pumping Plant.
3. Please state why feet of mains are not reported as retired on page W-15, column F, corresponding to the \$8,000 retired in Account 343, Transmission and Distribution Mains, on page W-8, line 27, column E.
4. With regard to electricity for pumping operations, please provide the following information:
 - a. Which account is charged with the cost of purchased power, as it is noted that no balance is reported in Account 622, Fuel or Power Purchased for Pumping, on page W-5?
 - b. Why did total kWh used in pumping operations decrease from 275,937 in 1999 to 151,225 in 2000, as reported on page W-10, line 26?
5. We are enclosing our calculation of the Public Fire Protection Service charge. It differs from the amount reported on Page W-4 by \$456. In the future, please follow our method of calculation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Response received 10/15/01 ele:

1. Responded that it was on Line 1, write again, that is total PTE, not sewer's share. Please report sewer's share in 2001.
 2. Jim drafted paragraph instructing them how to report in 2001.
 3. Provided adjustments to mains.
 - 4a. Instructed them to use a/c 622 for fuel for pumping in future.
 - 4b. Ok per Jim
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	348,272	1
Total Sales of Water	348,272	
Other Operating Revenues		
Forfeited Discounts (470)	224	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,384	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,608	
Total Operating Revenues	353,880	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	17,525	8
Pumping Expenses (620-625)	344	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	49,507	11
Customer Accounts Expenses (901-904)	19,257	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	46,925	14
Total Operation and Maintenance Expenses	133,558	
Other Operating Expenses		
Depreciation Expense (403)	65,357	15
Amortization Expense (404-407)		16
Taxes (408)	58,677	17
Total Other Operating Expenses	124,034	
Total Operating Expenses	257,592	
NET OPERATING INCOME	96,288	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,347	110,988	176,785	4
Commercial	114	16,235	26,909	5
Industrial	13	7,016	10,731	6
Total Metered Sales to General Customers (461)	1,474	134,239	214,425	
Private Fire Protection Service (462)	1		1,368	7
Public Fire Protection Service (463)	1		121,605	8
Other Sales to Public Authorities (464)	18	7,137	10,874	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,494	141,376	348,272	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	121,605	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	121,605	
Forfeited Discounts (470):		
Customer late payment charges	224	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	224	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,102	10
Other (specify): SEASONAL WATER HOOKUPS	282	11
Total Other Water Revenues (474)	5,384	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,584	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	106	3
Maintenance of Water Source Plant (605)	10,835	4
Total Source of Supply Expenses	17,525	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	344	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	344	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	280	14
Operation Supplies and Expenses (641)	25,151	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	4,419	17
Maintenance of Services (652)	8,882	18
Maintenance of Meters (653)	10,699	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	76	21
Total Transmission and Distribution Expenses	49,507	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	890	22
Accounting and Collecting Labor (902)	18,367	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,257	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,113	27
Office Supplies and Expenses (921)	1,074	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)		30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	20,506	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	232	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	46,925	
 Total Operation and Maintenance Expenses	 133,558	

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		52,753	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		52,753	
Social Security		5,507	3
PSC Remainder Assessment		417	4
Other (specify): NONE			5
Total tax expense		<u>58,677</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264646				3
County tax rate	mills		7.324296				4
Local tax rate	mills		9.134141				5
School tax rate	mills		11.012053				6
Voc. school tax rate	mills		2.316702				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.051838				10
Less: state credit	mills		1.670549				11
Net tax rate	mills		28.381289				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.134141				14
Combined School Tax Rate	mills		13.328755				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.462896				17
Total Tax Rate	mills		30.051838				18
Ratio of Local and School Tax to Total	dec.		0.747472				19
Total tax net of state credit	mills		28.381289				20
Net Local and School Tax Rate	mills		21.214208				21
Utility Plant, Jan. 1	\$	3,284,268	3,284,268				22
Materials & Supplies	\$	6,315	6,315				23
Subtotal	\$	3,290,583	3,290,583				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,290,583	3,290,583				26
Assessment Ratio	dec.		0.755700				27
Assessed Value	\$	2,486,694	2,486,694				28
Net Local & School Rate	mills		21.214208				29
Tax Equiv. Computed for Current Year	\$	52,753	52,753				30
Tax Equivalent per 1994 PSC Report	\$	39,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	52,753					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,020		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	210,928		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,948	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	48,767		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,638		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,050		20
Total Pumping Plant	122,455	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,800		23
Total Water Treatment Plant	6,800	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,550		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			5,020 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			210,928 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	215,948
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			48,767 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			55,638 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,050 20
Total Pumping Plant	0	0	122,455
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,800 23
Total Water Treatment Plant	0	0	6,800
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,550 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,325,240	102,016	26
Transmission and Distribution Mains (343)	1,131,639	199,461	27
Fire Mains (344)	0		28
Services (345)	212,677	29,589	29
Meters (346)	126,269	2,861	30
Hydrants (348)	94,140	39,194	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,895,515	373,121	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	5,480		37
Stores Equipment (393)	34,691	7,750	38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	40,171	7,750	
Total utility plant in service directly assignable	3,280,889	380,871	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,280,889	380,871	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,427,256 26
Transmission and Distribution Mains (343)	8,000		1,323,100 27
Fire Mains (344)			0 28
Services (345)			242,266 29
Meters (346)	800		128,330 30
Hydrants (348)			133,334 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,800	0	3,259,836
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,480 37
Stores Equipment (393)			42,441 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	47,921
Total utility plant in service directly assignable	8,800	0	3,652,960
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,800	0	3,652,960

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,791	11,791	1
February			11,648	11,648	2
March			14,949	14,949	3
April			14,835	14,835	4
May			15,975	15,975	5
June			14,641	14,641	6
July			15,114	15,114	7
August			15,828	15,828	8
September			16,467	16,467	9
October			15,179	15,179	10
November			11,940	11,940	11
December			11,461	11,461	12
Total for year	0	0	169,828	169,828	
Less: Measured or estimated water used in main flushing and water treatment during year				40	13
Less: Other utility use				42	14
Other utility use explanation:					15
Water sold to Washington County for road project. Water sod on St. Croix Street.					
Water pumped into distribution system				169,746	16
Less: Water sold				141,376	17
Losses and unaccounted for				28,370	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,212	21
Date of maximum: 3/29/2000					22
Cause of maximum:					23
Water main lead at Pine and College Streets.					
Minimum gallons pumped by all methods in any one day during reporting year				89	24
Date of minimum: 12/15/2000					25
Total KWH used for pumping for the year				151,225	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
192 FLORA STREET	#2	420	8	100	Yes	1
840 HILTON	#3	286	8	100	Yes	2
1004 DEXTER	#4	288	8	100	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2 PUMPING EQUIPMENT	#3 PUMPING EQUIPMENT	PUMPING EQUIPMENT	1
Location	WELL # 2	WELL # 3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE NW	HYDRAMATIC	5
Year Installed	1959	1971	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	PEERLESS	9 10
Year Installed	1959	1971	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	L #3 STANDBY EQUIPMENT			14
Location	WELL # 3			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	WAUKESHA			18
Year Installed	1971			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	WAUKESHA			22 23
Year Installed	1971			24
Type	NATURAL GAS			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1976	1998		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	214	214		6
Total capacity in gallons	250,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	0			252	252	1
M	D	2.000	831	0	0	195	1,026	2
P	D	2.000	0			1,000	1,000	3
M	D	4.000	14,118	0	0	(5,168)	8,950	4
A	D	6.000	0			400	400	5
M	D	6.000	52,296	1,165	0	9,854	63,315	6
M	D	8.000	20,019	4,987	0	6,173	31,179	7
M	D	10.000	2,535	0	0	65	2,600	8
M	D	12.000	5,042	2,200	0	(1,542)	5,700	9
M	D	14.000	590	0	0	(40)	550	10
Total Within Municipality			95,431	8,352	0	11,189	114,972	
Total Utility			95,431	8,352	0	11,189	114,972	

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	863	0	0	(108)	755		1
M	1.000	163	22	0	(4)	181		2
M	1.500	17	0	0	6	23		3
M	2.000	7	0	0	6	13		4
M	3.000	1	0	0	(1)	0		5
M	4.000	3	0	0	5	8		6
Total Utility		1,054	22	0	(96)	980	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,349	33	20	(32)	1,330	102	1
0.750	1	0	0	2	3	0	2
1.000	22	2	0	(2)	22	2	3
1.250	3	0	0	1	4	1	4
1.500	6	1	0	(1)	6	1	5
2.000	13	0	0	0	13	0	6
3.000	1	0	0	0	1	0	7
4.000	3	0	0	(1)	2	0	8
Total:	1,398	36	20	(33)	1,381	106	

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	1,234	71	6	7	0	12	1,330	1
0.750	3	0	0	0	0	0	3	2
1.000	1	17	1	1	0	2	22	3
1.250	0	4	0	0	0	0	4	4
1.500	0	6	0	0	0	0	6	5
2.000	0	10	2	1	0	0	13	6
3.000	0	0	0	1	0	0	1	7
4.000	0	0	1	1	0	0	2	8
Total:	1,238	108	10	11	0	14	1,381	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	147	19		22	188	2
Total Fire Hydrants	147	19	0	22	188	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	188
Number of distribution system valves end of year:	257
Number of distribution valves operated during year:	257

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

All variances are because during compilation of the current year report we noted errors in the expense classifications in the prior year report. In total, the water operation and maintenance expenses increased 10% from 1999 to 2000.

Water Utility Plant in Service (Page W-08)

Distribution reservoirs and standpipes additions is greater than \$50,000 because a new well house was completed in 2000.

Water Mains (Page W-15)

All adjustments are due to a physical inventory being conducted in 2000.

All additions were contractor financed.

Per utility review response 10/15/01, lines 5 and 6 were adjusted. Apparently during construction 450 feet of main was retired, but further adjustments were necessary as it was recognized main previously recognized as M was actually A. ele

Water Services (Page W-16)

All adjustments are due to a physical inventory being conducted in 2000.

All additions were contractor financed.

Meters (Page W-17)

All adjustments are due to a physical inventory being conducted in 2000.

Hydrants and Distribution System Valves (Page W-18)

Adjustments are due to a physical inventory being conducted in 2000.
