



3015 (02-05-09)

ANNUAL REPORT

OF

Name: PHILLIPS MUNICIPAL WATER WORKS

Principal Office: 174 SOUTH EYDER AVENUE
P.O. BOX 21
PHILLIPS, WI 54555

For the Year Ended: DECEMBER 31, 2009

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PHILLIPS MUNICIPAL WATER WORKS

Utility Address: 174 SOUTH EYDER AVENUE
P.O. BOX 21
PHILLIPS, WI 54555

When was utility organized? 1/1/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRONSON THALAKER

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 21
PHILLIPS, WI 54555

Telephone: (715) 339 - 4186

Fax Number: (715) 339 - 3265

Email Address: cityofphillips@pctcnet.net

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

Name: ROBERT BILLER

Title: MEMBER

Office Address: EAGLE AUDIT & ACCOUNTING, LLC

P.O. BOX 525
PARK FALLS, WI 54552

Telephone: (715) 762 - 4909

Fax Number: (715) 762 - 3359

Email Address: ROBBILLER@PCTCNET.NET

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

Name: JEFF FAHL

Title: MAYOR

Office Address:

P.O. BOX 21
PHILLIPS, WI 54555

Telephone: (715) 339 - 4186

Fax Number: (715) 339 - 3265

Email Address: CITYOFPHILLIPS@PCTCNET.NET

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

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

Name: ROBERT BILLER

Title: MEMBER

Office Address: EAGLE AUDIT & ACCOUNTING, LLC

P.O. BOX 525
PARK FALLS , WI 54552

Telephone: (715) 762 - 4909

Fax Number: (715) 762 - 3359

Email Address: ROBBILLER@PCTCNET.NET

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/12/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: BRONSON THALAKER

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 21
PHILLIPS, WI 54555

Telephone: (715) 339 - 4186

Fax Number: (715) 339 - 3265

Email Address: cityofphillips@pctcnet.net

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR JEFFREY FAHL, MAYOR
MS LINDA JOHNSON, CHAIRMAN

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email 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)	315,697	324,735	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	208,139	209,188	2
Depreciation Expense (403)	53,216	50,470	3
Amortization Expense (404-407)	19,427	0	4
Taxes (408)	72,769	71,585	5
Total Operating Expenses	353,551	331,243	
Net Operating Income	(37,854)	(6,508)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(37,854)	(6,508)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,883	10,062	10
Miscellaneous Nonoperating Income (421)	(80,739)	(52,102)	11
Total Other Income	(76,856)	(42,040)	
Total Income	(114,710)	(48,548)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,692)	(17,692)	12
Other Income Deductions (426)	19,427	19,426	13
Total Miscellaneous Income Deductions	1,735	1,734	
Income Before Interest Charges	(116,445)	(50,282)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	70,696	75,573	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	70,696	75,573	
Net Income	(187,141)	(125,855)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,208,488	2,334,343	20
Balance Transferred from Income (433)	(187,141)	(125,855)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	(17,892)	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)	2,039,239	2,208,488	

DETAILS OF INCOME STATEMENT ACCOUNTS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	315,697	0	315,697	1
Total (Acct. 400):	315,697	0	315,697	
Operation and Maintenance Expense (401-402):				
Derived	208,139	0	208,139	2
Total (Acct. 401-402):	208,139	0	208,139	
Depreciation Expense (403):				
Derived	53,216	0	53,216	3
Total (Acct. 403):	53,216	0	53,216	
Amortization Expense (404-407):				
Derived	19,427	0	19,427	4
Total (Acct. 404-407):	19,427	0	19,427	
Taxes (408):				
Derived	72,769	0	72,769	5
Total (Acct. 408):	72,769	0	72,769	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(37,854)	0	(37,854)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
BANK INTEREST & INTEREST ON TIF ADVANCES	3,883		3,883	11
Total (Acct. 419):	3,883	0	3,883	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
SEWER PLANT INCOME	(80,739)		(80,739)	13
Total (Acct. 421):	(80,739)	0	(80,739)	
TOTAL OTHER INCOME:	(76,856)	0	(76,856)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(17,692)	0	(17,692)	14
NONE			0	15
Total (Acct. 425):	(17,692)	0	(17,692)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,427	19,427	16
NONE			0	17
Total (Acct. 426):	0	19,427	19,427	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,692)	19,427	1,735	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	70,696	0	70,696	18
Total (Acct. 427):	70,696	0	70,696	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	70,696	0	70,696	
NET INCOME:	(167,714)	(19,427)	(187,141)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(415,476)	2,623,964	2,208,488	24
Total (Acct. 216):	(415,476)	2,623,964	2,208,488	
Balance Transferred from Income (433):				
Derived	(167,714)	(19,427)	(187,141)	25
Total (Acct. 433):	(167,714)	(19,427)	(187,141)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
PRIOR YEAR ADJUSTMENT	(17,892)		(17,892)	27
Total (Acct. 435)--Debit:	(17,892)	0	(17,892)	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(565,298)	2,604,537	2,039,239	

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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	315,697	0	0	0	315,697	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	315,697	0	0	0	315,697	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,693,617	3,669,144	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,186,583	1,112,140	2
Net Utility Plant	2,507,034	2,557,004	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,314,607	6,306,339	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,337,444	2,141,846	4
Net Nonutility Property	3,977,163	4,164,493	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,559	3,118	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	3,978,722	4,167,611	
CURRENT AND ACCRUED ASSETS			
Cash (131)	275,143	64,514	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	128,762	351,935	13
Notes Receivable (141)	25,889	25,889	14
Customer Accounts Receivable (142)	91,318	97,732	15
Other Accounts Receivable (143)	134,282	142,933	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,596	60,081	18
Plant Materials and Operating Supplies (154)	5,318	7,320	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	4,995	23
Interest and Dividends Receivable (171)		0	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	668,308	755,399	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	7,154,064	7,480,014	

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)	2,692,624	2,692,624	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,039,239	2,208,488	35
Total Proprietary Capital	4,731,863	4,901,112	
LONG-TERM DEBT			
Bonds (221)	2,085,757	2,239,616	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,085,757	2,239,616	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,096	14,765	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	1,507	1,202	43
Interest Accrued (237)	20,505	23,638	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	58,642	34,295	46
Total Current and Accrued Liabilities	88,750	73,900	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	247,694	265,386	49
Total Deferred Credits	247,694	265,386	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,154,064	7,480,014	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,669,144	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,320,832	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,372,785	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	3,693,617	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	749,577	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	437,006	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,186,583	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,507,034	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	694,561				694,561	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,216				53,216	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,998				1,998	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	55,214	0	0	0	55,214	16
Debits during year						17
Book cost of plant retired	198				198	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	198	0	0	0	198	25
Balance end of year (111.1)	749,577	0	0	0	749,577	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	417,579				417,579	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,427				19,427	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,427	0	0	0	19,427	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	437,006	0	0	0	437,006	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	6,306,339	8,268		6,314,607	1
NONE	0			0	2
Total Nonutility Property (121)	6,306,339	8,268	0	6,314,607	
Less accum. prov. depr. & amort. (122)	2,141,846	195,598		2,337,444	3
Net Nonutility Property	4,164,493	(187,330)	0	3,977,163	

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

Particulars (a)	Amount (b)	
Balance first of year		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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	1,955	3,957	2
Sewer utility (154)	3,363	3,363	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	5,318	7,320	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
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	2,692,624	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,692,624</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FIRST WISCONSIN TRUST REVENUE	07/15/1998	07/15/2018	4.76%	590,000	1
CLEAN WATER FUND REVENUE BOND	05/01/2001	05/01/2021	2.74%	1,495,757	2
Total Bonds (Account 221):				<u>2,085,757</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,202	1
Accruals:		
Charged water department expense	80,444	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	80,444	
Taxes paid during year:		
County, state and local taxes	65,698	6
Social Security taxes	14,174	7
PSC Remainder Assessment	267	8
Other (explain):		
NONE		9
Total payments and other debits	80,139	
Balance end of year	1,507	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

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)					
CLEAN WATER FUND BOND ISSUE	14,824	35,060	42,964	6,920	1
FIRST WISCONSIN TRUST BOND	8,814	35,636	30,865	13,585	2
Subtotal	23,638	70,696	73,829	20,505	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	23,638	70,696	73,829	20,505	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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):		
SPECIAL ASSESSMENT RECEIVABLE	1,559	2
Total (Acct. 124):	1,559	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
ADVANCE TO TIF DISTRICTS FOR CONSTRUCTION	25,889	7
Total (Acct. 141):	25,889	
Customer Accounts Receivable (142):		
Water	91,318	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	91,318	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	114,379	12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST RECEIVABLE TIF DISTRICT ADVANCES	19,903	* 14
Total (Acct. 143):	134,282	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	7,596	* 15
Total (Acct. 145):	7,596	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	247,694	23
NONE		24
Total (Acct. 253):	247,694	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

SPECIAL ASSESSMENTS & DELINQUENT UTILITIES NOT PAID

ACCT (143) - DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,308,595	0	0	0	2,308,595	1
Materials and Supplies	2,956	0	0	0	2,956	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	722,069	0	0	0	722,069	4
Customer Advances for Construction					0	5
Regulatory Liability	256,540	0	0	0	256,540	6
NONE					0	7
Average Net Rate Base	1,332,942	0	0	0	1,332,942	
Net Operating Income	(37,854)	0	0	0	(37,854)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.84%	N/A	N/A	N/A	-2.84%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	265,386	0	0	0	265,386	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,692	0	0	0	17,692	3
Other (specify):						
NONE					0	4
Balance End of Year	247,694	0	0	0	247,694	

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.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	312,031	322,759	1
Total Sales of Water	312,031	322,759	
Other Operating Revenues			
Forfeited Discounts (470)	1,705	1,732	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,961	244	5
Total Other Operating Revenues	3,666	1,976	
Total Operating Revenues	315,697	324,735	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	127,717	136,454	6
General Operating Expenses (680-691)	80,422	72,734	7
Total Operation and Maintenance Expenses	208,139	209,188	
Other Operating Expenses			
Depreciation Expense (403)	53,216	50,470	8
Amortization Expense (404-407)	19,427	0	* 9
Taxes (408)	72,769	71,585	10
Total Other Operating Expenses	145,412	122,055	
Total Operating Expenses	353,551	331,243	
NET OPERATING INCOME	(37,854)	(6,508)	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

N/A

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 (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)	2	97	387	4
Total Unmetered Sales to General Customers (460)	2	97	387	
Metered Sales to General Customers (461)				
Residential (461.1)	579	19,562	73,503	* 5
Commercial (461.2)	174	15,343	45,170	6
Industrial (461.3)	22	29,593	43,492	7
Public Authority (461.4)	19	4,496	14,204	8
Total Metered Sales to General Customers (461)	794	68,994	176,369	
Private Fire Protection Service (462)	11		9,588	9
Public Fire Protection Service (463)	1		125,687	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	808	69,091	312,031	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

Avg No. of Customers is based on number of meters, and not total number of customer names.

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				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	125,687	3
NONE		4
Total Public Fire Protection Service (463)	125,687	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,705	6
Other (specify):		
Total Forfeited Discounts (470)	1,705	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC REVENUES	1,714	9
Return on net investment in meters charged to sewer department	247	10
Other (specify):		
Total Other Water Revenues (474)	1,961	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	69,450	74,284	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,725	23,505	* 3
Chemicals (630)	30,267	22,490	* 4
Supplies and Expenses (640)	10,351	13,458	5
Repairs of Water Plant (650)	4,924	2,717	* 6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	127,717	136,454	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	21,149	20,752	8
Office Supplies and Expenses (681)	1,889	1,133	9
Outside Services Employed (682)	12,135	13,715	10
Insurance Expense (684)	6,233	6,966	11
Employees Pensions and Benefits (686)	38,728	29,857	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	288	311	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	80,422	72,734	
Total Operation and Maintenance Expenses	208,139	209,188	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

TAKEN OFF DATA FROM ELECTRIC BILLS

CHEMICALS PURCHASE AT YEAR END

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

INCREASE IN WATER LINE BREAKS

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		65,968	65,050	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		637	799	2
Net property tax equivalent		65,331	64,251	
Social Security		7,171	7,083	3
PSC Remainder Assessment		267	251	4
Other (specify): NONE			0	5
Total tax expense		72,769	71,585	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Price				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164357				3
County tax rate	mills		4.799528				4
Local tax rate	mills		8.919081				5
School tax rate	mills		7.503164				6
Voc. school tax rate	mills		1.852246				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.238376				10
Less: state credit	mills		1.072024				11
Net tax rate	mills		22.166352				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.919081				14
Combined School Tax Rate	mills		9.355410				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.274491				17
Total Tax Rate	mills		23.238376				18
Ratio of Local and School Tax to Total	dec.		0.786393				19
Total tax net of state credit	mills		22.166352				20
Net Local and School Tax Rate	mills		17.431459				21
Utility Plant, Jan. 1	\$	3,669,144	3,669,144				22
Materials & Supplies	\$	3,957	3,957				23
Subtotal	\$	3,673,101	3,673,101				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,673,101	3,673,101				26
Assessment Ratio	dec.		1.030300				27
Assessed Value	\$	3,784,396	3,784,396				28
Net Local & School Rate	mills		17.431459				29
Tax Equiv. Computed for Current Year	\$	65,968	65,968				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	65,968					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	13,538				13,538	4
Structures and Improvements (311)	711				711	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	115,025	21,008			136,033	8 *
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	129,274	21,008	0	0	150,282	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	121,335				121,335	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	21,640				21,640	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,151				9,151	16
Total Pumping Plant	152,126	0	0	0	152,126	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	326,330				326,330	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	326,330	0	0	0	326,330	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	7,076				7,076	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	150,100				150,100	24
Transmission and Distribution Mains (343)	1,163,347				1,163,347	25
Services (345)	79,117				79,117	26
Meters (346)	70,934	3,663	198		74,399	27
Hydrants (348)	191,491				191,491	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,662,065	3,663	198	0	1,665,530	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	23,514				23,514	31
Office Furniture and Equipment (391)	1,674				1,674	32
Computer Equipment (391.1)	1,376				1,376	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	26,564	0	0	0	26,564	
Total utility plant in service directly assignable	2,296,359	24,671	198	0	2,320,832	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,296,359	24,671	198	0	2,320,832	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

REHAB OF WELL

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,274,003				1,274,003	25
Services (345)	98,782				98,782	26
Meters (346)	0				0	27
Hydrants (348)	0				0	28

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,372,785	0	0	0	1,372,785	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,372,785	0	0	0	1,372,785	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,372,785	0	0	0	1,372,785	

SOURCES OF WATER SUPPLY - 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.

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			7,493	7,493	1
February			7,116	7,116	2
March			7,898	7,898	3
April			5,762	5,762	4
May			6,709	6,709	5
June			6,160	6,160	6
July			6,658	6,658	7
August			6,385	6,385	8
September			7,396	7,396	9
October			6,180	6,180	10
November			5,473	5,473	11
December			4,866	4,866	12
Total annual pumpage	0	0	78,096	78,096	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	78,096	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	78,096	3
Less: Gallons (000's) sold:	69,091	4
Gallons (000's) entering distribution system but not sold:	9,005	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,468	7
Gallons (000's) used for fire protection:	125	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	175	10
Subtotal Estimated Usage:	1,768	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	7,237	17
Subtotal of Estimated Losses:	7,237	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	9%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	777	22
Date of maximum: 05/04/2009		23
Cause of maximum: HYDRANT FLUSHING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	69	25
Date of minimum: 11/21/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	188,413	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	840	35
Outside municipality?		36

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)	
ACTIVE	4	45	10	250,000	Yes	1
ACTIVE	5	46	10	250,000	Yes	2
ACTIVE	6	70	8	342,320	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)	1
Identification	4	5	6	1
Location	CITY	CITY	CITY	2
Purpose	S	S	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1964	1971	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	230	410	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	GE	US ELECTRIC	9 10
Year Installed	1964	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	4 5
Year constructed	1924	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	118	144	9 10
Total capacity in gallons (actual)	100,000	250,000	11 12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	26 27
Footnotes			28

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	460				460	1
M	D	4.000	166				166	2
M	S	4.000	23				23	3
M	D	6.000	35,054				35,054	4
M	S	6.000	41,455				41,455	5
M	T	6.000	60				60	6
M	D	8.000	8,991				8,991	7
M	S	8.000	4,658				4,658	8
M	T	8.000	42				42	9
M	D	10.000	6,084				6,084	10
M	S	10.000	808				808	11
M	D	12.000	13,995				13,995	12
M	S	12.000	5,519				5,519	13
M	D	14.000	8,943				8,943	14
Total Within Municipality			126,258	0	0	0	126,258	
Total Utility			126,258	0	0	0	126,258	

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)	
A	0.625	682				682		*
A	0.750	1				1		2
A	1.000	1,222				1,222		3
A	1.500	190				190		4
A	2.000	132				132		5
A	3.000	5				5		6
A	6.000	1				1		7
Total Utility		2,233	0	0	0	2,233	0	

WATER SERVICES

Water Services (Page W-20)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL UTILITY OWNED SERVICES ARE VERIFIED AS IN USE

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	773				773	22	*	1
0.750	1				1	0		2
1.000	32		1		31	0		3
1.500	15				15	1		4
2.000	24	3			27	4	*	5
3.000	6				6	0		6
Total:	851	3	1	0	853	27		

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	588	135	13	5	0	32	773	*	1
0.750	0	1	0	0	0	0	1		2
1.000	1	17	1	4	0	8	31		3
1.500	1	9	1	2	0	2	15		4
2.000	2	11	6	7	0	1	27	*	5
3.000	0	1	1	3	0	1	6		6
Total:	592	174	22	21	0	44	853		

METERS

Meters (Page W-21)

Explain program for replacing or testing meters 1" or smaller.

TESTING IS DONE ON SOME METERS EVERY YEAR, AND METERS ARE REPLACED WITHIN 20 YEARS

If 2-inch or greater meters are reported as residential, please explain.

A 2 INCH METER IS USED FOR RESIDENTIAL PURPOSES AT AN APARTMENT BUILDING

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

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	158				158	2
Total Fire Hydrants	158	0	0	0	158	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	158
Number of distribution system valves end of year:	150
Number of distribution valves operated during year:	150