



3014 (02-05-09)

ANNUAL REPORT

OF

Name: PRESCOTT CITY OF MUN WTR UTYPrincipal Office: 800 BORNER STREET NORTH
PRESCOTT, WI 54021-2012For 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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRESCOTT CITY OF MUN WTR UTY

Utility Address: 800 BORNER STREET NORTH
PRESCOTT, WI 54021-2012

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: ELIZABETH FRUEH

Title: CITY ADMINISTRATOR

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

Email Address: efrueh@prescottcity.org

Utility employee in charge of correspondence concerning this report:

Name: VANESSA NORBY

Title: TREASURER

Office Address:

800 BORNER ST
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

Email Address: vnorby@prescottcity.org

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

Name: CLAIRE EATON

Title:

Office Address:

800 BORNER ST
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

Email Address:

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

YES

Date of most recent audit report: 3/3/2010

Period covered by most recent audit: 1/1/2009-12/31/2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JERRY KILLIAN

Title: UTILITY MANAGER

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

Email Address: jkillian@prescottcity.org

Name of utility commission/committee: PUBLIC WORKS COMMISSION

Names of members of utility commission/committee:

MR CURTIS EATON, COUNCIL MEMBER

MR MARISSA HOLST, COUNCIL MEMBER

MR MICHAEL HUNTER, MAYOR

MR JERRY KILLIAN, PUBLIC WORKS DIRECTOR

MR EDDY WUORENMA, COUNCIL MEMBER

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? NO

Date of Ordinance:

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

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

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)	487,782	470,877	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	208,011	199,776	2
Depreciation Expense (403)	74,956	71,888	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	90,419	78,612	5
Total Operating Expenses	373,386	350,276	
Net Operating Income	114,396	120,601	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	114,396	120,601	
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)	4,477	15,660	10
Miscellaneous Nonoperating Income (421)	166,581	897	11
Total Other Income	171,058	16,557	
Total Income	285,454	137,158	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,485)	(18,485)	12
Other Income Deductions (426)	24,370	24,408	13
Total Miscellaneous Income Deductions	5,885	5,923	
Income Before Interest Charges	279,569	131,235	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,635	43,543	14
Amortization of Debt Discount and Expense (428)	1,347	35,269	15
Amortization of Premium on Debt--Cr. (429)	354	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	38,628	78,812	
Net Income	240,941	52,423	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,310,482	2,205,392	20
Balance Transferred from Income (433)	240,941	52,423	21
Miscellaneous Credits to Surplus (434)	62,021	52,667	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)	2,613,444	2,310,482	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	487,782	0	487,782	1
Total (Acct. 400):	487,782	0	487,782	
Operation and Maintenance Expense (401-402):				
Derived	208,011	0	208,011	2
Total (Acct. 401-402):	208,011	0	208,011	
Depreciation Expense (403):				
Derived	74,956	0	74,956	3
Total (Acct. 403):	74,956	0	74,956	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	90,419	0	90,419	5
Total (Acct. 408):	90,419	0	90,419	
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:	114,396	0	114,396	
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):				
NONE	4,477		4,477	11
Total (Acct. 419):	4,477	0	4,477	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		166,425	166,425	12
WATER LATERAL SPECIAL ASSESSMENT	156		156	13
Total (Acct. 421):	156	166,425	166,581	
TOTAL OTHER INCOME:	4,633	166,425	171,058	

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 Income from Nonutility Operations, Account 417.

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	(18,485)	0	(18,485)	14
NONE			0	15
Total (Acct. 425):	(18,485)	0	(18,485)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	24,197	24,197	16
DEBT SERVICE FEES	173		173	17
Total (Acct. 426):	173	24,197	24,370	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,312)	24,197	5,885	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	37,635	0	37,635	18
Total (Acct. 427):	37,635	0	37,635	
Amortization of Debt Discount and Expense (428):				
NONE	1,347		1,347	19
Total (Acct. 428):	1,347	0	1,347	
Amortization of Premium on Debt--Cr. (429):				
NONE	354		354	20
Total (Acct. 429):	354	0	354	
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:	38,628	0	38,628	
NET INCOME:	98,713	142,228	240,941	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,241,067	1,069,415	2,310,482	24
Total (Acct. 216):	1,241,067	1,069,415	2,310,482	
Balance Transferred from Income (433):				
Derived	98,713	142,228	240,941	25
Total (Acct. 433):	98,713	142,228	240,941	
Miscellaneous Credits to Surplus (434):				
PROPERTY TAX FORGIVEN	62,021		62,021	* 26
Total (Acct. 434):	62,021	0	62,021	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
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):	1,401,801	1,211,643	2,613,444	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.
75% of Property tax is forgiven.**

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):						
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	487,782	0	0	0	487,782	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 -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	487,782	0	0	0	487,782	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	0	0	0	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	0	0	0	

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	1.5	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)	4,836,652	4,637,235	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,449,363	1,349,072	2
Net Utility Plant	3,387,289	3,288,163	
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)	2,647	3,218	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	10,155	18,852	9
Total Other Property and Investments	12,802	22,070	
CURRENT AND ACCRUED ASSETS			
Cash (131)	546,704	428,398	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	123,198	134,473	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	12,949	12,928	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	682,851	575,799	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,126	13,473	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	12,126	13,473	
Total Assets and Other Debits	4,095,068	3,899,505	

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)	381,384	381,384	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,613,444	2,310,482	35
Total Proprietary Capital	2,994,828	2,691,866	
LONG-TERM DEBT			
Bonds (221)	820,000	895,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	820,000	895,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	3,042	6,294	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,655	12,602	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	5,697	18,896	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	3,188	3,542	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	260,035	279,777	49
Total Deferred Credits	263,223	283,319	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)	11,320	10,424	52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	11,320	10,424	
Total Liabilities and Other Credits	4,095,068	3,899,505	

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	4,637,235	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)	3,195,743	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,640,909	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
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	4,836,652	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)	923,468	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	525,895	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,449,363	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,387,289	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)	847,374				847,374	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,956				74,956	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,408				5,408	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	80,364	0	0	0	80,364	16
Debits during year						17
Book cost of plant retired	4,270				4,270	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,270	0	0	0	4,270	25
Balance end of year (111.1)	923,468	0	0	0	923,468	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)	501,698				501,698	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	24,197				24,197	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	24,197	0	0	0	24,197	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)	525,895	0	0	0	525,895	26
Footnotes						27

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
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		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)	12,949	12,928	2
Sewer utility (154)		0	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	12,949	12,928	

**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	1,347	428	12,126	1
Total			12,126	
Unamortized premium on debt (251)				
UNAMORTIZED PREMIUM	354	429	3,188	2
Total			3,188	

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	381,384	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>381,384</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)	
2008 GO REFUNDING OF 1999 REVENUE BONDS	07/29/2008	12/01/2018	3.86%	820,000	1
Total Bonds (Account 221):				820,000	

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)	
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	0	1
Accruals:		
Charged water department expense	90,318	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	90,318	
Taxes paid during year:		
County, state and local taxes	82,695	6
Social Security taxes	7,623	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	90,318	
Balance end of year	0	

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)					
2008 GO REFUNDING 1999 REVENUE BOND	12,602	37,635	47,582	2,655	1
Subtotal	12,602	37,635	47,582	2,655	
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	12,602	37,635	47,582	2,655	

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 ASSESSMENTS	2,647	2
Total (Acct. 124):	2,647	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REDEMPTION ACCOUNT	10,155	5
Total (Acct. 128):	10,155	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,198	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	123,198	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
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	258,785	23
DEFERRED REVENUE	1,250	24
NONE		25
Total (Acct. 253):	260,035	

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)	3,095,804	0	0	0	3,095,804	1
Materials and Supplies	12,938	0	0	0	12,938	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	885,421	0	0	0	885,421	4
Customer Advances for Construction					0	5
Regulatory Liability	268,027	0	0	0	268,027	6
NONE					0	7
Average Net Rate Base	1,955,294	0	0	0	1,955,294	
Net Operating Income	114,396	0	0	0	114,396	8
Net Operating Income as a percent of						
Average Net Rate Base	5.85%	N/A	N/A	N/A	5.85%	

**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	277,270	0	0	0	277,270	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,485	0	0	0	18,485	3
Other (specify):						
NONE					0	4
Balance End of Year	258,785	0	0	0	258,785	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

We extended water service to North portion of Canton St.

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)	419,434	416,231	1
Total Sales of Water	419,434	416,231	
Other Operating Revenues			
Forfeited Discounts (470)	6,121	7,320	2
Rents from Water Property (472)	52,474	38,076	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,753	9,250	5
Total Other Operating Revenues	68,348	54,646	
Total Operating Revenues	487,782	470,877	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	28,454	39,174	6
Pumping Expenses (620-625)	34,966	35,533	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	60,541	32,130	9
Customer Accounts Expenses (901-906)	25,100	25,572	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	58,950	67,367	12
Total Operation and Maintenance Expenses	208,011	199,776	
Other Operating Expenses			
Depreciation Expense (403)	74,956	71,888	13
Amortization Expense (404-407)		0	14
Taxes (408)	90,419	78,612	15
Total Other Operating Expenses	165,375	150,500	
Total Operating Expenses	373,386	350,276	
NET OPERATING INCOME	114,396	120,601	

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)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,695	91,248	208,339	5
Commercial (461.2)	112	16,961	32,656	6
Industrial (461.3)	15	9,566	10,936	7
Public Authority (461.4)	30	10,167	14,372	8
Total Metered Sales to General Customers (461)	1,852	127,942	266,303	
Private Fire Protection Service (462)	2		2,566	9
Public Fire Protection Service (463)	1,575		148,914	10
Other Water Sales (465)	14	1,089	1,651	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	3,443	129,031	419,434	

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)	1
NONE				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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)	148,914	3
NONE		4
Total Public Fire Protection Service (463)	148,914	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,121	6
Other (specify):		
Total Forfeited Discounts (470)	6,121	
Rents from Water Property (472):		
WATER TOWER RENTAL FOR ANTENNAS	52,474	7
Total Rents from Water Property (472)	52,474	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SALE OF SPRINKLER METERS	3,240	9
HOOK UP FEES	2,418	10
Return on net investment in meters charged to sewer department	4,095	11
Other (specify):		
Total Other Water Revenues (474)	9,753	

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)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	26,503	33,263	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	1,951	5,911	4
Total Source of Supply Expenses	28,454	39,174	
PUMPING EXPENSES			
Operation Labor (620)	339	941	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	34,627	34,592	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	34,966	35,533	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	321	19,624	* 14
Operation Supplies and Expenses (641)	10,623	5,048	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	15,610	5,282	* 17
Maintenance of Services (652)	7,777	0	* 18
Maintenance of Meters (653)	22,230	581	* 19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)	3,980	1,595	21
Total Transmission and Distribution Expenses	60,541	32,130	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,176	3,357	22
Accounting and Collecting Labor (902)	21,924	20,220	23
Supplies and Expenses (903)		1,991	24
Uncollectible Accounts (904)		4	25

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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	25,100	25,572	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,184	20,889	28
Office Supplies and Expenses (921)	2,869	4,470	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,318	4,200	31
Property Insurance (924)	839	5,057	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	28,740	27,248	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		5,503	* 36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	58,950	67,367	
Total Operation and Maintenance Expenses	208,011	199,776	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Maintenance of Mains: Increase due to correcting the actual amounts that should be going to 651.

Maintenance of Meters: Increase due to correcting the actual amounts that should be going to 653.

Operation Labor 640: Decrease due to correcting the actual amounts that should be going to 651.

Misc. General Expenses 930: Decrease due to correcting the actual amounts that should be going to 930.

Operation Supplies & Exp 641: Increase due to correcting the actual amounts that should be going to 641.

Maintenance of Services 652: Increase due to correcting the actual amounts that should be going to 652.

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		82,694	70,222	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,603	1,280	2
Net property tax equivalent		81,091	68,942	
Social Security		7,623	8,270	3
PSC Remainder Assessment		503	440	4
Other (specify): FORGIVEN SEWER METER TAX	75%	1,202	960	5
Total tax expense		90,419	78,612	

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			Pierce				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.184061				2
County tax rate	mills		5.138380				3
Local tax rate	mills		7.894224				4
School tax rate	mills		11.083994				5
Voc. school tax rate	mills		1.802986				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.103645				9
Less: state credit	mills		1.876306				10
Net tax rate	mills		24.227339				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.894224				12
Combined School Tax Rate	mills		12.886980				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.781204				15
Total Tax Rate	mills		26.103645				16
Ratio of Local and School Tax to Total	dec.		0.796104				17
Total tax net of state credit	mills		24.227339				18
Net Local and School Tax Rate	mills		19.287470				19
Utility Plant, Jan. 1	\$	4,637,235	4,637,235				20
Materials & Supplies	\$	12,928	12,928				21
Subtotal	\$	4,650,163	4,650,163				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	4,650,163	4,650,163				24
Assessment Ratio	dec.		0.922000				25
Assessed Value	\$	4,287,450	4,287,450				26
Net Local & School Rate	mills		19.287470				27
Tax Equiv. Computed for Current Year	\$	82,694	82,694				28
Tax Equivalent per 1994 PSC Report	\$	39,723					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	82,694					31
Footnotes							32

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)	5,020				5,020	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)	291,818				291,818	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	296,838	0	0	0	296,838	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	304,646				304,646	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	135,638				135,638	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	18,050				18,050	16
Total Pumping Plant	458,334	0	0	0	458,334	
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)	26,800				26,800	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	26,800	0	0	0	26,800	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	5,550				5,550	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	628,713				628,713	24
Transmission and Distribution Mains (343)	1,099,201	120,412			1,219,613	25
Services (345)	57,800	18,855			76,655	26
Meters (346)	167,635	29,501	4,270		192,866	27
Hydrants (348)	57,116	22,210			79,326	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	2,016,015	190,978	4,270	0	2,202,723	
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)	5,480				5,480	34
Stores Equipment (393)	44,398	13,170			57,568	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)	148,000				148,000	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	197,878	13,170	0	0	211,048	
Total utility plant in service directly assignable	2,995,865	204,148	4,270	0	3,195,743	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,995,865	204,148	4,270	0	3,195,743	

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)	954,440	4,184			958,624	25
Services (345)	454,000	764			454,764	26
Meters (346)	0				0	27
Hydrants (348)	227,521				227,521	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	1,635,961	4,948	0	0	1,640,909	
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	1,635,961	4,948	0	0	1,640,909	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,635,961	4,948	0	0	1,640,909	

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			11,427	11,427	1
February			9,696	9,696	2
March			10,722	10,722	3
April			11,101	11,101	4
May			17,070	17,070	5
June			16,272	16,272	6
July			20,506	20,506	7
August			16,060	16,060	8
September			16,955	16,955	9
October			11,212	11,212	10
November			10,514	10,514	11
December			10,789	10,789	12
Total annual pumpage	0	0	162,324	162,324	

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):	162,324	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	162,324	3
Less: Gallons (000's) sold:	129,031	4
Gallons (000's) entering distribution system but not sold:	33,293	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,100	7
Gallons (000's) used for fire protection:	700	8
Gallons (000's) used to prevent freezing of distribution system:	155	9
Gallons (000's) used for other system uses:	1,000	10
Subtotal Estimated Usage:	3,955	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:	20,000	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:	9,338	17
Subtotal of Estimated Losses:	29,338	18
Percentage of water entering distribution system sold:	79%	19
Percentage of unaccounted for water:	6%	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.)	981	22
Date of maximum: 07/20/2009		23
Cause of maximum: Dry summer lawn watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	273	25
Date of minimum: 02/19/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	341,258	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:	0	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?		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)	
1004 DEXTER	#4	288	8	211,304	Yes	1
192 FLORA STREET	#2	420	8	167,140	Yes	2
840 HILTON	#3	286	8	273,255	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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3 STANDBY EQUIPMENT			15
Location	WELL # 3			16
Purpose	S			17
Destination	D			18
Pump Manufacturer	WAUKESHA			19
Year Installed	1971			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,000			22
Pump Motor or Standby Engine Mfr	WAUKESHA			23 24
Year Installed	1971			25
Type	NATURAL GAS			26
Horsepower	150			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	# 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.)	150	150		6
Total capacity in gallons (actual)	250,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000			12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.500	400				400	1
M	D	2.000	26				26	2
P	D	2.000	1,880				1,880	3
M	D	4.000	6,790				6,790	4
A	D	6.000	130				130	5
M	D	6.000	65,024	65			65,089	* 6
M	D	8.000	47,300	90			47,390	* 7
M	D	10.000	2,600				2,600	8
M	D	12.000	6,093	1,661			7,754	* 9
M	D	14.000	550				550	10
Total Within Municipality			130,793	1,816	0	0	132,609	
Total Utility			130,793	1,816	0	0	132,609	

WATER MAINS

Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1661' of 12" new main added to Canton St.

30' of 8" new main added to Canton St.

60' of 8" new main added to Kasson St.

57' of 6" new main for moving hydrant added to Canton St.

8' of 6" new main for moving hydrant added to Kasson St.

Financing was paid for City of Prescott Tax Incremental District 3 which financed it through a GO Bond.

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	754				754	3	1
M	1.000	374	4			378	75 *	2
M	1.500	28				28	2	3
M	2.000	14				14		4
M	3.000	1				1		5
M	4.000	10				10		6
M	6.000	6				6		7
M	8.000	3	1			4		8
Total Utility		1,190	5	0	0	1,195	80	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

addition of 4 1" and 1 8" Service was financed by contributions from Tax Incremental District #3 in the Canton street project.

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	1,560	67	42	216	1,801	9	1
0.750	3				3	0	2
1.000	22	2	2	8	30	5	3
1.250	5				5	0	4
1.500	7	1	1	5	12	2	5
2.000	13	2	2	4	17	7	6
3.000	2				2	2	7
4.000	1			1	2	0	8
Total:	1,613	72	47	234	1,872	25	

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	1,687	73	8	14	0	19	1,801	1
0.750	1	1	1	0	0	0	3	2
1.000	4	20	3	3	0	0	30	3
1.250	0	5	0	0	0	0	5	4
1.500	2	7	1	2	0	0	12	5
2.000	0	6	1	9	0	1	17	6
3.000	1	0	0	1	0	0	2	7
4.000	0	0	1	1	0	0	2	8
Total:	1,695	112	15	30	0	20	1,872	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments are due to reconciling meter records to actual meter accounts in billing system.
PSC Pg. W-21 was previously not reconciling with pg. W-2.

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

Our program is to replace meters on a 20 year cycle. If there is a request for calibration we do comply.

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

the 3" Residential meter is for a condo building that is considered residential.

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	226	4			230	2
Total Fire Hydrants	226	4	0	0	230	
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:	220
Number of distribution system valves end of year:	336
Number of distribution valves operated during year:	310