



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DENMARK MUNICIPAL WATER UTILITY

Principal Office: 118 EAST MAIN STREET
P.O. BOX 310
DENMARK, WI 54208

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I HELEN MLEZIVA of
(Person responsible for accounts)

Denmark Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/01/2001
(Date)

CLERK/TREASURER
(Title)

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
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
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	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DENMARK MUNICIPAL WATER UTILITY

Utility Address: 118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

When was utility organized? 4/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HELEN MLEZIVA

Title: CLERK/TREASURER

Office Address:

118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

Telephone: (920) 863 - 6400

Fax Number: (920) 863 - 5169

E-mail Address:

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

Name: MR MICHAEL KONECNY CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES, S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: konecnym@schenckcpa.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR MICHAEL KONECNY CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES, S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: konecnym@schenckcpa.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: 01/01/2000-12/31/2000

Names and titles of utility management including manager or superintendent:

Name: BENJAMIN CORNELIUS

Title: SUPERINTENDENT

Office Address:

118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

Telephone: (920) 863 - 6400

Fax Number: (920) 863 - 5169

E-mail Address:

Name: DAVID LARSON

Title: VILLAGE PRESIDENT

Office Address:

118 EAST MAIN STREET

DENMARK, WI 54208

Telephone: (920) 863 - 6400

Fax Number: (920) 863 - 5169

E-mail Address:

Name: HELEN MLEZIVA

Title: CLERK/TREASURER

Office Address:

118 EAST MAIN STREET

P.O. BOX 310

DENMARK, WI 54208

Telephone: (920) 863 - 6400

Fax Number: (920) 863 - 5169

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MRS HELEN MLEZIVA, CLERK

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,

IDENTIFICATION AND OWNERSHIP

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	203,099	199,801	1
Operating Expenses:			
Operation and Maintenance Expense (401)	132,452	117,894	2
Depreciation Expense (403)	42,540	40,691	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,319	26,295	5
Total Operating Expenses	210,311	184,880	
Net Operating Income	(7,212)	14,921	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(7,212)	14,921	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,587	8,927	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,587	8,927	
Total Income	2,375	23,848	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,375	23,848	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	27,142	28,046	13
Amortization of Debt Discount and Expense (428)	949	949	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	28,091	28,995	
Net Income	(25,716)	(5,147)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	302,810	314,792	19
Balance Transferred from Income (433)	(25,716)	(5,147)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	1,964	6,835	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	275,130	302,810	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	9,587	4
Total (Acct. 419):	9,587	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	1,964	10
Total (Acct. 436)--Debit:	1,964	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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):					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	203,099	0	0	0	203,099	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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	203,099	0	0	0	203,099	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,371,780	2,322,726	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	439,948	397,852	2
Net Utility Plant	1,931,832	1,924,874	
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)	165,949	176,210	6
Special Funds (125)	0	0	7
Total Other Property and Investments	165,949	176,210	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,008	2,240	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	57,428	54,811	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,850	6,370	14
Materials and Supplies (150)	5,616	7,229	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	73,902	70,650	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,188	16,137	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,188	16,137	
Total Assets and Other Debits	2,186,871	2,187,871	

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)	774,792	730,744	21
Appropriated Earned Surplus (215)	164,903	162,939	22
Unappropriated Earned Surplus (216)	275,130	302,810	23
Total Proprietary Capital	1,214,825	1,196,493	
LONG-TERM DEBT			
Bonds (221)	505,000	525,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	505,000	525,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,120	8,287	28
Payables to Municipality (233)	2,203	8,650	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,929	26,990	31
Interest Accrued (237)	11,072	11,479	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	53,324	55,406	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	413,722	410,972	38
Total Liabilities and Other Credits	2,186,871	2,187,871	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,351,545	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	20,235				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,371,780	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	439,948	0	0	0	9
Total Accumulated Provision	439,948	0	0	0	
Net Utility Plant	1,931,832	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	397,852				397,852	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,540				42,540	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,727				1,727	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	44,267	0	0	0	44,267	13
Debits during year						14
Book cost of plant retired	2,171				2,171	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,171	0	0	0	2,171	19
Balance End of Year	439,948	0	0	0	439,948	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,616	7,229
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>5,616</u>	<u>7,229</u>

**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 ISSUANCE EXPENSE	949	0	15,188	1
Total			15,188	
Unamortized premium on debt (251)				
NONE	0	0	0	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	730,744	1
Changes during year (explain):		
FIXED ASSETS CONTRIBUTED BY TIF DISTRICT	44,048	2
Balance end of year	<u><u>774,792</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	08/01/1997	08/01/2016	5.23%	505,000	1
Total Bonds (Account 221):				505,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,990	1
Accruals:		
Charged water department expense	35,319	2
Charged electric department expense		3
Charged sewer department expense	470	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>35,789</u>	
Taxes paid during year:		
County, state and local taxes	26,990	6
Social Security taxes	3,612	7
PSC Remainder Assessment	248	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,850</u>	
Balance end of year	<u><u>31,929</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	11,479	27,142	27,549	11,072	1
Subtotal	11,479	27,142	27,549	11,072	
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	11,479	27,142	27,549	11,072	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	410,972	0	0	0	0	410,972	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CONNECTION FEES CHARGED TO CUSTOMERS	2,750					2,750	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	413,722	0	0	0	0	413,722	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BOND REDEMPTION FUND	15,880	2
BOND RESERVE FUND	149,023	3
WATER SYSTEM REVENUE BONDS	1,046	4
Total (Acct. 124):	165,949	
Special Funds (125):		
NONE		5
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	57,428	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	57,428	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	6,850	14
Total (Acct. 145):	6,850	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
DUE TO OTHER FUNDS	2,203 18
Total (Acct. 233):	2,203
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	2,327,018	0	0	0	2,327,018	1	
Materials and Supplies	6,422	0	0	0	6,422	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	418,900	0	0	0	418,900	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	412,347	0	0	0	412,347	6	
Other (specify):						0	7
Average Net Rate Base	1,502,193	0	0	0	1,502,193		
Net Operating Income	(7,212)	0	0	0	(7,212)	8	
Net Operating Income as a percent of Average Net Rate Base	-0.48%	N/A	N/A	N/A	-0.48%		

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	752,768	1
Appropriated Earned Surplus	163,921	2
Unappropriated Earned Surplus	288,970	3
Other (Specify):		4
Total Average Proprietary Capital	1,205,659	
Net Income		
Net Income	(25,716)	5
Percent Return on Proprietary Capital	-2.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2001

Ms. Helen Mleziva, Clerk-Treasurer
Denmark Municipal Water Utility
118 East Main Street
P.O. Box 310
Denmark, WI 54208-0310

2000 Analytical Review DWCCA-1600-PJL

Dear Ms. Mleziva:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	200,810	1
Total Sales of Water	200,810	
Other Operating Revenues		
Forfeited Discounts (470)	532	2
Other Water Revenues (474)	1,757	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,289	
Total Operating Revenues	203,099	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	90,880	5
General Operating Expenses (680-690)	41,572	6
Total Operation and Maintenance Expenses	132,452	
Other Operating Expenses		
Depreciation Expense (403)	42,540	7
Amortization Expense (404)		8
Taxes (408)	35,319	9
Total Other Operating Expenses	77,859	
Total Operating Expenses	210,311	
NET OPERATING INCOME	(7,212)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	200	674	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	200	674	
Metered Sales to General Customers (461)				
Residential	610	32,587	93,500	4
Commercial	86	12,162	29,567	5
Industrial	7	9,423	16,144	6
Total Metered Sales to General Customers (461)	703	54,172	139,211	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		55,210	8
Other Sales to Public Authorities (464)	7	2,667	5,715	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	713	57,039	200,810	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,210	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,210	
Forfeited Discounts (470):		
Customer late payment charges	532	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	532	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,575	7
Other (specify):		
DIVIDEND FROM CO-OP	40	8
REIMBURSEMENT FOR DAMAGES	142	9
Total Other Water Revenues (474)	1,757	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	34,379	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	17,208	3
Chemicals (630)	3,952	4
Supplies and Expenses (640)	5,541	5
Repairs of Water Plant (650)	28,727	6
Transportation Expenses (660)	1,073	7
Total Plant Operation and Maintenance Expenses	90,880	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,777	8
Office Supplies and Expenses (681)	3,019	9
Outside Services Employed (682)	5,342	10
Insurance Expense (684)	3,806	11
Employees Pensions and Benefits (686)	9,466	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,162	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	41,572	
 Total Operation and Maintenance Expenses	132,452	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,929	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		470	2
Net property tax equivalent		31,459	
Social Security		3,612	3
PSC Remainder Assessment		248	4
Other (specify): NONE			5
Total tax expense		<u>35,319</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200278				3
County tax rate	mills		4.770331				4
Local tax rate	mills		5.620803				5
School tax rate	mills		8.093993				6
Voc. school tax rate	mills		1.198822				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.884227				10
Less: state credit	mills		1.416321				11
Net tax rate	mills		18.467906				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.620803				14
Combined School Tax Rate	mills		9.292815				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.913618				17
Total Tax Rate	mills		19.884227				18
Ratio of Local and School Tax to Total	dec.		0.750023				19
Total tax net of state credit	mills		18.467906				20
Net Local and School Tax Rate	mills		13.851345				21
Utility Plant, Jan. 1	\$	2,302,492	2,302,492				22
Materials & Supplies	\$	5,616	5,616				23
Subtotal	\$	2,308,108	2,308,108				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,308,108	2,308,108				26
Assessment Ratio	dec.		0.998700				27
Assessed Value	\$	2,305,107	2,305,107				28
Net Local & School Rate	mills		13.851345				29
Tax Equiv. Computed for Current Year	\$	31,929	31,929				30
Tax Equivalent per 1994 PSC Report	\$	19,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,929					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	14,764		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,882		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	61,646	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,024		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	155,795		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	235,819	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	353		21
Structures and Improvements (331)	17,490		22
Water Treatment Equipment (332)	88,504		23
Total Water Treatment Plant	106,347	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			14,764 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,882 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	61,646
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			80,024 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			155,795 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	235,819
WATER TREATMENT PLANT			
Land and Land Rights (330)			353 21
Structures and Improvements (331)			17,490 22
Water Treatment Equipment (332)			88,504 23
Total Water Treatment Plant	0	0	106,347
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	475,731		26
Transmission and Distribution Mains (343)	991,850	36,191	27
Fire Mains (344)	341		28
Services (345)	191,924	4,182	29
Meters (346)	68,001	1,566	30
Hydrants (348)	82,543	4,575	31
Other Transmission and Distribution Plant (349)	954		32
Total Transmission and Distribution Plant	1,811,344	46,514	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	565		36
Transportation Equipment (373)	16,741		37
Other General Equipment (379)	70,029	4,711	38
Other Tangible Property (390)	0		39
Total General Plant	87,335	4,711	
Total utility plant in service directly assignable	2,302,491	51,225	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,302,491	51,225	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			475,731 26
Transmission and Distribution Mains (343)	771		1,027,270 27
Fire Mains (344)			341 28
Services (345)	1,200		194,906 29
Meters (346)	200		69,367 30
Hydrants (348)			87,118 31
Other Transmission and Distribution Plant (349)			954 32
Total Transmission and Distribution Plant	2,171	0	1,855,687
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			565 36
Transportation Equipment (373)			16,741 37
Other General Equipment (379)			74,740 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	92,046
Total utility plant in service directly assignable	2,171	0	2,351,545
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,171	0	2,351,545

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,199	6,199	1
February			5,838	5,838	2
March			6,163	6,163	3
April			6,270	6,270	4
May			6,835	6,835	5
June			6,711	6,711	6
July			6,866	6,866	7
August			7,151	7,151	8
September			7,030	7,030	9
October			7,421	7,421	10
November			6,981	6,981	11
December			7,890	7,890	12
Total for year	0	0	81,355	81,355	
Less: Measured or estimated water used in main flushing and water treatment during year				198	13
Less: Other utility use				403	14
Other utility use explanation:					15
Hydrant Flush, Sewer Relining, etc.					
Water pumped into distribution system				80,754	16
Less: Water sold				57,039	17
Losses and unaccounted for				23,715	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
In 2000 the Village experience a drastic increase of main breaks compared to prior years					
Maximum gallons pumped by all methods in any one day during reporting year				381	21
Date of maximum: 9/4/2000					22
Cause of maximum:					23
Hydrant Flush					
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 9/3/2000					25
Total KWH used for pumping for the year				131,570	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL - GRAND AVENUE	#2	452	10	120,096	Yes	1
DEEP WELL - JORGENSON STREE	#3	210	12	154,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#2 HIGH	#3	1
Location	DENMARK	DENMARK	DENMARK	2
Purpose	P	B	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	5
Year Installed	1962	1962	1972	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	500	500	600	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	GE	9 10
Year Installed	1962	1962	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL #1	WELL #2	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		R	3
Year constructed	1998		1978	4
Primary material (earthen, steel, concrete, other)	STEEL		CONCRETE	5
Elevation difference in feet (See Headnote 3.)	500		110	6
Total capacity in gallons	200,000		100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	0.0000	49.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	257	0	257	0	0	1
M	D	1.750	254	0	0	0	254	2
M	D	2.000	332	0	0	0	332	3
M	D	4.000	298	0	0	0	298	4
P	D	4.000	140	0	0	0	140	5
M	D	6.000	19,143	0	0	0	19,143	6
P	D	6.000	1,218	13	0	0	1,231	7
M	D	8.000	8,127	0	0	0	8,127	8
P	D	8.000	6,517	463	0	0	6,980	9
M	D	10.000	2,591	0	0	0	2,591	10
P	D	10.000	17,327	979	0	0	18,306	11
M	D	12.000	504	0	0	0	504	12
Total Within Municipality			56,708	1,455	257	0	57,906	
Total Utility			56,708	1,455	257	0	57,906	

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	518	1	6	0	513		1
M	1.000	147	6	0	0	153		2
M	1.500	15	5	0	0	20		3
M	2.000	10	1	0	0	11		4
M	3.000	2	0	0	0	2		5
M	4.000	4	0	0	0	4		6
M	6.000	2	0	0	0	2		7
Total Utility		698	13	6	0	705	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	350	0	0	37	387	18	1
0.750	369	12	4	0	377	31	2
1.000	28	1	0	(1)	28	0	3
1.500	18	0	0	3	21	18	4
2.000	9	0	0	2	11	4	5
3.000	3	0	0	0	3	2	6
4.000	2	0	0	2	4	3	7
Total:	779	13	4	43	831	76	

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	305	22	0	3	1	56	387	1
0.750	340	16	0	1	0	20	377	2
1.000	0	20	3	2	1	2	28	3
1.500	0	15	2	1	2	1	21	4
2.000	0	7	0	3	0	1	11	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	1	2	0	1	4	7
Total:	645	81	6	13	5	81	831	

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	102	5			107	2
Total Fire Hydrants	102	5	0	0	107	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	106
Number of distribution system valves end of year:	238
Number of distribution valves operated during year:	93

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 (Repairs of Water Plant) increased in 2000 from 1999 due to the fact that in 1999 there were only a couple of water main breaks and in 2000 there were more.

Account 680 (Administrative and General Salaries) increased because at the end of 1999 a full-time administrator was hired and was there for the full year of 2000 and a portion of that salary was allocated to water operations.

Water Utility Plant in Service (Page W-08)

The additions to Transmission & Distribution Mains, Services and Hydrants were contributed from the TIF district.

Water Mains (Page W-15)

The additions to the mains were financed by the TIF district.

Water Services (Page W-16)

The additions to the services were financed by the TIF district.

Meters (Page W-17)

In 1999 meters were reported in the incorrect columns for customers.

Additions to the meters were financed directly by the water utility.
