



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, 2002

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

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

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

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 SC

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@schencksolutions.com

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

Name: NANCY MALEWISKI

Title: VILLAGE PRESIDENT

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:

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 SC
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@schencksolution.com

Date of most recent audit report: 2/14/2003

Period covered by most recent audit: 01/01/2002-12/31/2002

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: GORDAN ELLIS

Title: VILLAGE ADMINISTRATOR

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: NANCY MALEWISKI

Title: VILLAGE PRESIDENT

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:

MR MIKE BORKOVEC, TRUSTEE

MR BOB GORAL, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR DAVID KRALL, TRUSTEE

MRS NANCY MALEWISKI, PRESIDENT

MR CARL ROZEK, TRUSTEE

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:

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)	216,910	211,485	1
Operating Expenses:			
Operation and Maintenance Expense (401)	134,047	137,906	2
Depreciation Expense (403)	44,591	43,644	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,806	30,353	5
Total Operating Expenses	217,444	211,903	
Net Operating Income	(534)	(418)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(534)	(418)	
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)	2,522	6,712	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,522	6,712	
Total Income	1,988	6,294	
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	1,988	6,294	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,966	26,165	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	25,915	27,114	
Net Income	(23,927)	(20,820)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	271,115	275,130	19
Balance Transferred from Income (433)	(23,927)	(20,820)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(286)	(16,805)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	247,474	271,115	

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	2,522	4
Total (Acct. 419):	2,522	
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	(286)	10
Total (Acct. 436)--Debit:	(286)	
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	216,910	0	0	0	216,910	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	216,910	0	0	0	216,910	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,536,607	2,508,269	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	527,646	481,931	2
Net Utility Plant	2,008,961	2,026,338	
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)	147,812	150,954	6
Special Funds (125)	0	0	7
Total Other Property and Investments	147,812	150,954	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,708	6,284	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	64,496	61,233	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,325	4,288	14
Materials and Supplies (150)	5,737	5,130	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	84,266	76,935	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,289	14,238	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,289	14,238	
Total Assets and Other Debits	2,254,328	2,268,465	

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)	774,959	774,792	21
Appropriated Earned Surplus (215)	147,812	148,098	22
Unappropriated Earned Surplus (216)	247,474	271,115	23
Total Proprietary Capital	1,170,245	1,194,005	
LONG-TERM DEBT			
Bonds (221)	465,000	485,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	465,000	485,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,351	7,564	28
Payables to Municipality (233)	2,982	4,089	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,718	30,556	31
Interest Accrued (237)	10,256	10,883	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	58,307	53,092	
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)	560,776	536,368	38
Total Liabilities and Other Credits	2,254,328	2,268,465	

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)	2,516,372	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	2,536,607	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	527,646	0	0	0	9
Total Accumulated Provision	527,646	0	0	0	
Net Utility Plant	2,008,961	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	481,931				481,931	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,591				44,591	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,780				1,780	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	46,371	0	0	0	46,371	13
Debits during year						14
Book cost of plant retired	656				656	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	656	0	0	0	656	19
Balance End of Year	527,646	0	0	0	527,646	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,737	5,130
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,737	5,130

**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	13,289	1
Total			<u><u>13,289</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	774,792	1
Changes during year (explain):		
CAPITAL CONTRIBUTIONS FOR MAINS	167	2
Balance end of year	<u><u>774,959</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%	465,000	1
Total Bonds (Account 221):				465,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------	----------------------------	----------------------	-------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,556	1
Accruals:		
Charged water department expense	38,806	2
Charged electric department expense		3
Charged sewer department expense	468	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>39,274</u>	
Taxes paid during year:		
County, state and local taxes	30,556	6
Social Security taxes	4,347	7
PSC Remainder Assessment	209	8
Other (explain):		
NONE		9
Total payments and other debits	<u>35,112</u>	
Balance end of year	<u><u>34,718</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	10,883	24,966	25,593	10,256	1
Subtotal	10,883	24,966	25,593	10,256	
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	10,883	24,966	25,593	10,256	

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	536,368	0	0	0	0	536,368	1
Add credits during year:							
For Services	2,172					2,172	2
For Mains	18,509					18,509	3
Other (specify):							
FOR HYDRANTS	1,606					1,606	4
CONNECTION FEE CHARGES TO CUSTOMERS	2,121					2,121	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	560,776	0	0	0	0	560,776	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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 RESERVE ACCOUNT	147,812	2
Total (Acct. 124):	147,812	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,496	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	64,496	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	4,325	12
Total (Acct. 145):	4,325	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
DUE TO OTHER FUNDS	2,982	16
Total (Acct. 233):	2,982	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

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	2,502,203	0	0	0	2,502,203	1
Materials and Supplies	5,433	0	0	0	5,433	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	504,788	0	0	0	504,788	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	548,572	0	0	0	548,572	6
Other (specify):					0	7
Average Net Rate Base	1,454,276	0	0	0	1,454,276	
Net Operating Income	(534)	0	0	0	(534)	8
Net Operating Income as a percent of Average Net Rate Base	-0.04%	N/A	N/A	N/A	-0.04%	

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	774,875	1
Appropriated Earned Surplus	147,955	2
Unappropriated Earned Surplus	259,294	3
Other (Specify):		4
Total Average Proprietary Capital	1,182,124	
Net Income		
Net Income	(23,927)	5
Percent Return on Proprietary Capital	-2.02%	

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

Balance Sheet End-of-Year Account Balances (Page F-18)

Receivables from Municipality-represents meter allocation expenses to the sewer utility.

Payable to Municipality-represents miscellaneous items or charges that were paid by the utility and need to be charged to the Water Utility.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	214,067	1
Total Sales of Water	214,067	
Other Operating Revenues		
Forfeited Discounts (470)	1,265	2
Other Water Revenues (474)	1,578	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,843	
Total Operating Revenues	216,910	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	92,022	5
General Operating Expenses (680-690)	42,025	6
Total Operation and Maintenance Expenses	134,047	
Other Operating Expenses		
Depreciation Expense (403)	44,591	7
Amortization Expense (404)		8
Taxes (408)	38,806	9
Total Other Operating Expenses	83,397	
Total Operating Expenses	217,444	
NET OPERATING INCOME	(534)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	25	203	521	1
Commercial	5	70	236	2
Industrial				3
Total Unmetered Sales to General Customers (460)	30	273	757	
Metered Sales to General Customers (461)				
Residential	624	32,199	96,289	4
Commercial	93	13,586	33,991	5
Industrial	6	11,346	19,349	6
Total Metered Sales to General Customers (461)	723	57,131	149,629	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		57,868	8
Other Sales to Public Authorities (464)	9	2,609	5,813	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	763	60,013	214,067	

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 or Fd-1)	57,868	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)	57,868	
Forfeited Discounts (470):		
Customer late payment charges	814	5
Other (specify): NONCOMPLIANCE WITH REMOVAL OF LEAD LATERALS	451	6
Total Forfeited Discounts (470)	1,265	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,578	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,578	
Amortization of Construction Grants (475):		
NONE		9
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)	38,989	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,047	3
Chemicals (630)	5,335	4
Supplies and Expenses (640)	8,220	5
Repairs of Water Plant (650)	25,347	6
Transportation Expenses (660)	1,084	7
Total Plant Operation and Maintenance Expenses	92,022	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,833	8
Office Supplies and Expenses (681)	2,728	9
Outside Services Employed (682)	6,498	10
Insurance Expense (684)	2,597	11
Employees Pensions and Benefits (686)	11,281	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,088	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	42,025	
Total Operation and Maintenance Expenses	134,047	

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		34,718	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		468	2
Net property tax equivalent		34,250	
Social Security		4,347	3
PSC Remainder Assessment		209	4
Other (specify): NONE			5
Total tax expense		<u>38,806</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		0.215529				3
County tax rate	mills		5.003880				4
Local tax rate	mills		6.646017				5
School tax rate	mills		7.724304				6
Voc. school tax rate	mills		1.456206				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.045936				10
Less: state credit	mills		1.255796				11
Net tax rate	mills		19.790140				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.646017				14
Combined School Tax Rate	mills		9.180510				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.826527				17
Total Tax Rate	mills		21.045936				18
Ratio of Local and School Tax to Total	dec.		0.751999				19
Total tax net of state credit	mills		19.790140				20
Net Local and School Tax Rate	mills		14.882169				21
Utility Plant, Jan. 1	\$	2,508,269	2,508,269				22
Materials & Supplies	\$	5,737	5,737				23
Subtotal	\$	2,514,006	2,514,006				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,514,006	2,514,006				26
Assessment Ratio	dec.		0.927948				27
Assessed Value	\$	2,332,867	2,332,867				28
Net Local & School Rate	mills		14.882169				29
Tax Equiv. Computed for Current Year	\$	34,718	34,718				30
Tax Equivalent per 1994 PSC Report	\$	19,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	34,718					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)	96,724		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	252,519	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)			96,724 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	252,519
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)	1,122,297	18,676	27
Fire Mains (344)	341		28
Services (345)	200,726	2,172	29
Meters (346)	67,780	6,540	30
Hydrants (348)	107,647	1,606	31
Other Transmission and Distribution Plant (349)	954		32
Total Transmission and Distribution Plant	1,975,476	28,994	
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	92,046	0	
Total utility plant in service directly assignable	2,488,034	28,994	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,488,034	28,994	

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)			1,140,973 27
Fire Mains (344)			341 28
Services (345)			202,898 29
Meters (346)	656		73,664 30
Hydrants (348)			109,253 31
Other Transmission and Distribution Plant (349)			954 32
Total Transmission and Distribution Plant	656	0	2,003,814
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	656	0	2,516,372
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	656	0	2,516,372

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

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			6,361	6,361	1
February			6,179	6,179	2
March			6,600	6,600	3
April			6,346	6,346	4
May			6,644	6,644	5
June			6,854	6,854	6
July			7,491	7,491	7
August			6,823	6,823	8
September			6,363	6,363	9
October			6,239	6,239	10
November			6,816	6,816	11
December			6,463	6,463	12
Total annual pumpage	0	0	79,179	79,179	
Less: Water sold				60,013	13
Volume pumped but not sold				19,166	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				121	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				39	18
Total volume not sold but accounted for				160	19
Volume pumped but unaccounted for				19,006	20
Percent of water lost				24%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				419	23
Date of maximum: 7/7/2002					24
Cause of maximum:					25
6" water main break on Sunset Court					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				134	26
Date of minimum: 12/3/2002					27
Total KWH used for pumping for the year				109,239	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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	90,800	Yes	1
DEEP WELL - JORGENSON STREE	#3	210	12	96,700	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)	1
Identification	#2	#2 HIGH	#3	1
Location	DENMARK	DENMARK	DENMARK	2
Purpose	P	B	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	5
Year Installed	1962	1962	1978	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	560	540	560	8
Pump Motor or Standby Engine Mfr	LAYNE	FAIRBANKS MORSE	GE	9 10
Year Installed	1962	1962	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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 (actual)	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)?	Y	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	0	0	0	0	0	0	1
M	D	1.750	254	0	0	0	254	254	2
M	D	2.000	332	0	0	0	332	332	3
M	D	4.000	298	0	0	0	298	298	4
P	D	4.000	140	0	0	0	140	140	5
M	D	6.000	19,143	0	0	0	19,143	19,143	6
P	D	6.000	1,248	15	0	0	1,263	1,263	7
M	D	8.000	8,127	0	0	0	8,127	8,127	8
P	D	8.000	8,683	0	0	0	8,683	8,683	9
M	D	10.000	2,591	0	0	0	2,591	2,591	10
P	D	10.000	20,085	483	0	0	20,568	20,568	11
M	D	12.000	504	0	0	0	504	504	12
P	D	12.000	332	0	0	0	332	332	13
Total Within Municipality			61,737	498	0	0	62,235		
Total Utility			61,737	498	0	0	62,235		

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	513	0	0	0	513	4	1
M	1.000	162	2	0	0	164	19	2
M	1.500	29	1	0	0	30	9	3
M	2.000	11	0	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		723	3	0	0	726	32	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	358	24	10	0	372	60	1
0.750	383	78	1	0	460	112	2
1.000	27	0	0	0	27	0	3
1.500	21	1	0	0	22	1	4
2.000	10	0	0	0	10	0	5
3.000	3	0	0	0	3	2	6
4.000	4	0	0	0	4	3	7
Total:	806	103	11	0	898	178	

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	299	21	0	3	1	48	372	1
0.750	373	15	0	1	0	71	460	2
1.000	0	20	3	2	1	1	27	3
1.500	0	16	2	1	2	1	22	4
2.000	0	7	0	3	0	0	10	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	1	2	0	1	4	7
Total:	672	80	6	13	5	122	898	

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	116	1			117	2
Total Fire Hydrants	116	1	0	0	117	
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:	114
Number of distribution system valves end of year:	262
Number of distribution valves operated during year:	5

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Transmission and Distribution Mains (343)-Additions were paid by the Village and \$18509 was assessed back to the property owners, \$167 was paid by the Village.

Water Mains (Page W-15)

The additions to mains were paid for by the village and \$18509 was assessed to the property owners and \$167 was paid for by the village.

Water Services (Page W-16)

The addition to the Services were paid by the Village and assessed to the property owners.

Hydrants and Distribution System Valves (Page W-18)

The addition was paid for by the Village and assessed back to the property owners.
