



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BOWLER WATER AND SEWER UTILITYPrincipal Office: P.O. BOX 68
BOWLER, WI 54416For 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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOWLER WATER AND SEWER UTILITY

Utility Address: P.O. BOX 68
BOWLER, WI 54416

When was utility organized? 1/1/1970

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANICE ECKER

Title: TREASURER

Office Address:

P.O. BOX 68
BOWLER, WI 54416

Telephone: (715) 793 - 4910

Fax Number:

E-mail Address:

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

Name: KAREN K KERBER

Title: SHAREHOLDER

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: EARL NELSON

Title: CHAIRMAN

Office Address:

114 W. MAIN STREET
BOWLER, WI 54416

Telephone: (715) 793 - 4495

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: KAREN K KERBER

Title: SHAREHOLDER

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 3/5/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: DENNIS TRINKO

Title: SUPERINTENDENT

Office Address:
P.O. BOX 68
BOWLER, WI 54416

Telephone: (715) 793 - 4910

Fax Number:

E-mail Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

- MARK KROPF
- EARL NELSON
- JOHN RICKERT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 7/7/1990

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	31,842	31,406	1
Operating Expenses:			
Operation and Maintenance Expense (401)	22,213	18,459	2
Depreciation Expense (403)	10,023	9,975	3
Amortization Expense (404)	0	0	4
Taxes (408)	601	621	5
Total Operating Expenses	32,837	29,055	
Net Operating Income	(995)	2,351	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(995)	2,351	
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)	1,785	3,230	9
Miscellaneous Nonoperating Income (421)	(4,898)	(159)	10
Total Other Income	(3,113)	3,071	
Total Income	(4,108)	5,422	
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	(4,108)	5,422	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,408	1,540	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	1,408	1,540	
Net Income	(5,516)	3,882	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	78,851	74,969	19
Balance Transferred from Income (433)	(5,516)	3,882	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	73,335	78,851	

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 EARNED ON CASH AND INVESTMENTS	1,785	4
Total (Acct. 419):	1,785	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER LOSS	(4,898)	5
Total (Acct. 421):	(4,898)	
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		10
Total (Acct. 436)--Debit:	0	
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	31,842	0	0	0	31,842	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	31,842	0	0	0	31,842	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	552,684	540,499	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	217,895	208,594	2
Net Utility Plant	334,789	331,905	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	910,506	906,098	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	271,858	254,371	4
Net Nonutility Property	638,648	651,727	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	31,269	28,301	7
Total Other Property and Investments	669,917	680,028	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	29,335	30,412	8
Temporary Cash Investments (132)	49,917	48,883	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,573	5,007	11
Other Accounts Receivable (143)	13,550	13,069	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,260	1,120	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	144	138	17
Total Current and Accrued Assets	99,779	98,629	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,112	6,167	20
Total Deferred Debits	4,112	6,167	
Total Assets and Other Debits	1,108,597	1,116,729	

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)	17,703	9,903	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	73,335	78,851	23
Total Proprietary Capital	91,038	88,754	
LONG-TERM DEBT			
Bonds (221)	54,528	59,872	24
Advances from Municipality (223)	50,445	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	104,973	59,872	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,253	1,442	28
Payables to Municipality (233)	28,672	86,978	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	227	249	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	33,152	88,669	
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)	879,434	879,434	38
Total Liabilities and Other Credits	1,108,597	1,116,729	

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)	512,166	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)	40,518				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	552,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	217,895	0	0	0	9
Total Accumulated Provision	217,895	0	0	0	
Net Utility Plant	334,789	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	208,594				208,594	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,023				10,023	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	131				131	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,154	0	0	0	10,154	13
Debits during year						14
Book cost of plant retired	853				853	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	853	0	0	0	853	19
Balance End of Year	217,895	0	0	0	217,895	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	906,098	4,908	500	910,506	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	906,098	4,908	500	910,506	
Less accum. prov. depr. & amort. (122)	254,371	17,987	500	271,858	3
Net Nonutility Property	651,727	(13,079)	0	638,648	

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	1,260	1,120
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,260	1,120

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	9,903	1
Changes during year (explain):		
SERVICES PAID FOR BY THE VILLAGE OF BOWLER	7,800	2
Balance end of year	<u><u>17,703</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)	
SERIES 1991 SEWER BONDS	10/30/1991	05/01/2011	2.50%	54,528	1
Total Bonds (Account 221):				54,528	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FROM MUNICIPALITY	01/01/2002	12/31/2002	0.00%	50,445	1
Total for Account 223				50,445	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	601	2
Charged electric department expense		3
Charged sewer department expense	1,203	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,804	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,774	7
PSC Remainder Assessment	30	8
Other (explain):		
NONE		9
Total payments and other debits	1,804	
Balance end of year	0	

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)					
SERIES 1991 SEWER BONDS	249	1,408	1,430	227	1
Subtotal	249	1,408	1,430	227	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	249	1,408	1,430	227	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	259,569	0	0	619,865	0	879,434	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	259,569	0	0	619,865	0	879,434	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	165,000					165,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT FUND	31,269	3
Total (Acct. 125):	31,269	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,573	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,573	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,550	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	13,550	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
AMORTIZATION OF WELL REPAIRS & CLEANING:PSC APPROVED 2/16/01	4,112	15
Total (Acct. 183):	4,112	

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/>		
Payables to Municipality (233):		
FOR OPERATING COSTS PAID	28,672	16
Total (Acct. 233):	28,672	
<hr/>		
Other Deferred Credits (253):		
NONE		17
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	510,159	0	0	0	510,159	1
Materials and Supplies	1,190	0	0	0	1,190	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	213,244	0	0	0	213,244	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	259,569	0	0	0	259,569	6
Other (specify):					0	7
Average Net Rate Base	38,536	0	0	0	38,536	
Net Operating Income	(995)	0	0	0	(995)	8
Net Operating Income as a percent of Average Net Rate Base	-2.58%	N/A	N/A	N/A	-2.58%	

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	13,803	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	76,093	3
Other (Specify):		4
Total Average Proprietary Capital	89,896	
Net Income		
Net Income	(5,516)	5
Percent Return on Proprietary Capital	-6.14%	

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.

Application of Bowler Water and Sewer Utility for authority to construct water system improvements.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

Funds which are owed to the Village - no interest is charged.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Bowler Water and Sewer Utility
Bowler, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Bowler Water and Sewer Utility as of December 31, 2002, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report March 5, 2003.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
March 31, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

8/18/03 response:
Elaine,

I am responding to the Bowler Water and Sewer Utility 2002 Analytical Review Questions. The following is in response to those questions:

- 1) The explanation on page F-22 should have been for the advance on page F-14. The amount on page F-13 are actual bonds that are the Utility's obligation.
- 2) Only \$3,900 was reported for services additions on Page W-8, because the total services paid were \$7,800 with half for water and the other half for sewer which was capitalized in the sewer utility plant.
- 3) We have noted this change for next year.
- 4) The information requested for the source of water supply is as follows:

Location: The well is located on the northwest side of the Village in the Town of Almon on Bartleme Street. Well No. 1 is not located within the Village limits.

PWS ID # - 45904518
Depth in Feet: 46 feet
Well Diameter: 16" Inner Casing
20" Outer Casing

Yield: Currently the well is pumping 75 - 125 gallons per minute and when constructed pumped 200 gallons per minute.

Call or email if you have any questions. Thank you.

Jennifer L. Schenk, CPA
Kerber, Rose & Associates, S.C.
115 E. Fifth Street
Shawano, WI 54166
Phone: (715) 526-9400
Fax: (715) 524-2599
Email: jschenk@kerberrose.com

July 2, 2003

Ms. Janice Ecker, Treasurer
Bowler Water and Sewer Utility
P.O. Box 68
Bowler, WI 54416-0068

Re: 2002 Analytical Review DWCCA-670-ELE

Dear Ms. Ecker:

FINANCIAL SECTION FOOTNOTES

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Bonds are reported on Page F-13 described as funds which are owed to the village. Bonds which are obligations of the village are more appropriately reported in Account 223, Advances from Municipality. Please confirm that this amount will be reclassified.
2. On Page F-12, Capital Paid in by Municipality, a footnote indicates the village paid for the services additions. However, \$7,800 is reported in Account 200, but only \$3,900 is reported for services additions on Page W-8, Utility Plant in Service. Please furnish an explanation.
3. The amount reported for Utility Plant January 1 on Page W-7 does not include construction work in progress reported on Page F-6 of the prior year report. This is moot because the property tax equivalent is forgiven. However, in the future please use the plant amount reported on the Net Utility Plant schedule of the prior year for utility plant January 1 on the property tax equivalent schedule.
4. We noted that Page W-11, Sources of Water Supply - Ground Water, has not been completed. Since you are reporting wells and pumping equipment on your plant schedule, Page W-8, you should be completing this schedule regarding Well 1. Please provide this information to the Commission and update your copy of the report.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Bowler.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	31,595	1
Total Sales of Water	31,595	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	247	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	247	
Total Operating Revenues	31,842	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	12,932	5
General Operating Expenses (680-690)	9,281	6
Total Operation and Maintenance Expenses	22,213	
Other Operating Expenses		
Depreciation Expense (403)	10,023	7
Amortization Expense (404)		8
Taxes (408)	601	9
Total Other Operating Expenses	10,624	
Total Operating Expenses	32,837	
NET OPERATING INCOME	(995)	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	122	5,283	13,458	4
Commercial	20	1,688	4,423	5
Industrial				6
Total Metered Sales to General Customers (461)	142	6,971	17,881	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,319	8
Other Sales to Public Authorities (464)	2	1,774	3,395	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	145	8,745	31,595	

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)	10,319	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)	10,319	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	247	7
Other (specify): NONE		8
Total Other Water Revenues (474)	247	
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)	6,837	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,518	3
Chemicals (630)	194	4
Supplies and Expenses (640)	26	5
Repairs of Water Plant (650)	4,357	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	12,932	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,248	8
Office Supplies and Expenses (681)	338	9
Outside Services Employed (682)	3,911	10
Insurance Expense (684)	428	11
Employees Pensions and Benefits (686)	654	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,702	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,281	
Total Operation and Maintenance Expenses	22,213	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		571	3
PSC Remainder Assessment		30	4
Other (specify): NONE			5
Total tax expense		601	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210222				3
County tax rate	mills		5.776794				4
Local tax rate	mills		0.915726				5
School tax rate	mills		8.860856				6
Voc. school tax rate	mills		2.034528				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.798126				10
Less: state credit	mills		1.071462				11
Net tax rate	mills		16.726664				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.915726				14
Combined School Tax Rate	mills		10.895384				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.811110				17
Total Tax Rate	mills		17.798126				18
Ratio of Local and School Tax to Total	dec.		0.663615				19
Total tax net of state credit	mills		16.726664				20
Net Local and School Tax Rate	mills		11.100071				21
Utility Plant, Jan. 1	\$	508,151	508,151				22
Materials & Supplies	\$	1,120	1,120				23
Subtotal	\$	509,271	509,271				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	509,271	509,271				26
Assessment Ratio	dec.		1.002300				27
Assessed Value	\$	510,442	510,442				28
Net Local & School Rate	mills		11.100071				29
Tax Equiv. Computed for Current Year	\$	5,666	5,666				30
Tax Equivalent per 1994 PSC Report	\$	7,804					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	110		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	9,586		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,390		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	16,086	0	
PUMPING PLANT			
Land and Land Rights (320)	110		12
Structures and Improvements (321)	24,385		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,284		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,648		20
Total Pumping Plant	66,427	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,473		23
Total Water Treatment Plant	2,473	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,741		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)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			110	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			9,586	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,390	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	16,086	
PUMPING PLANT				
Land and Land Rights (320)			110	12
Structures and Improvements (321)			24,385	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,284	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,648	20
Total Pumping Plant	0	0	66,427	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,473	23
Total Water Treatment Plant	0	0	2,473	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,741	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)	135,122		26
Transmission and Distribution Mains (343)	217,029		27
Fire Mains (344)	0		28
Services (345)	23,135	3,900	29
Meters (346)	12,629	967	30
Hydrants (348)	16,545		31
Other Transmission and Distribution Plant (349)	1,350		32
Total Transmission and Distribution Plant	407,551	4,867	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,177		34
Office Furniture and Equipment (372)	160		35
Computer Equipment (372.1)	1,118		36
Transportation Equipment (373)	7,680		37
Other General Equipment (379)	3,635		38
Other Tangible Property (390)	345		39
Total General Plant	15,115	0	
Total utility plant in service directly assignable	508,152	4,867	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	508,152	4,867	

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)			135,122 26
Transmission and Distribution Mains (343)			217,029 27
Fire Mains (344)			0 28
Services (345)	853		26,182 29
Meters (346)			13,596 30
Hydrants (348)			16,545 31
Other Transmission and Distribution Plant (349)			1,350 32
Total Transmission and Distribution Plant	853	0	411,565
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,177 34
Office Furniture and Equipment (372)			160 35
Computer Equipment (372.1)			1,118 36
Transportation Equipment (373)			7,680 37
Other General Equipment (379)			3,635 38
Other Tangible Property (390)			345 39
Total General Plant	0	0	15,115
Total utility plant in service directly assignable	853	0	512,166
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	853	0	512,166

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			801	801	1
February			818	818	2
March			728	728	3
April			781	781	4
May			796	796	5
June			826	826	6
July			903	903	7
August			838	838	8
September			814	814	9
October			942	942	10
November			1,808	1,808	11
December			763	763	12
Total annual pumpage	0	0	10,818	10,818	
Less: Water sold				8,745	13
Volume pumped but not sold				2,073	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				35	16
Volume related to equipment/system malfunction				1,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,035	19
Volume pumped but unaccounted for				1,038	20
Percent of water lost				10%	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.)				113	23
Date of maximum: 11/21/2002					24
Cause of maximum:					25
Service Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				11	26
Date of minimum: 12/27/2002					27
Total KWH used for pumping for the year				9,813	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)	
TN OF ALMON, BARTLEME STREE	PWS ID# 4590451	46	16	288,000	Yes	1

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	1		1
Location	WELL 1		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	PEERLESS		5
Year Installed	1972		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	150		8
Pump Motor or Standby Engine Mfr	MARATHON		10
Year Installed	1972		11
Type	ELECTRIC		12
Horsepower	30		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			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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1972	1972	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	128	6
Total capacity in gallons (actual)	100,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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)	
A	D	6.000	10,549	0	0	0	10,549	1
M	D	6.000	1,114	0	0	0	1,114	2
P	D	6.000	810	0	0	0	810	3
A	D	8.000	6,298	0	0	0	6,298	4
A	S	8.000	2,990	0	0	0	2,990	5
P	D	8.000	805	0	0	0	805	6
Total Within Municipality			22,566	0	0	0	22,566	
Total Utility			22,566	0	0	0	22,566	

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	106	0	2	0	104	1	1
M	1.000	26	1	0	0	27		2
M	1.500	4	0	0	0	4		3
M	2.000	4	0	0	0	4		4
Total Utility		140	1	2	0	139	1	

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	125	0	0	0	125	0	1
0.750	19	0	0	0	19	0	2
1.000	5	1	0	0	6	0	3
1.500	1	0	0	0	1	0	4
2.000	3	0	0	0	3	0	5
3.000	0	1			1		6
Total:	153	2	0	0	155	0	

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	120	4	0	0	0	1	125	1
0.750	0	17	0	0	0	2	19	2
1.000	0	6	0	0	0	0	6	3
1.500	0	1	0	0	0	0	1	4
2.000	0	0	0	3	0	0	3	5
3.000		1					1	6
Total:	120	29	0	3	0	3	155	

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	24				24	2
Total Fire Hydrants	24	0	0	0	24	
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:	18
Number of distribution system valves end of year:	77
Number of distribution valves operated during year:	79

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The amount for Fuel or Power purchased for pumping includes money paid for fuel and electricity.

Taxes (Acct. 408 - Water) (Page W-06)

A resolution was passed to reduce the property tax equivalent to zero or 8/9/1999.

Property Tax Equivalent (Water) (Page W-07)

A resolution was passed to reduce the property tax equivalent to zero or 8/9/1999.

Water Utility Plant in Service (Page W-08)

Service of \$853 was added in 2001 but was refunded. The new hook up was for a home in Karcz development and was paid by developer, state & Village (1/3 each) at the initial setup stage of development.

Water Services (Page W-16)

New service was paid for by the Village of Bowler.

Meters (Page W-17)

There were no meters tested during the year due to limited staff.
