



3015 (02-02-05)

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, 2006

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: 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: MILISSA STIPE

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: MICHAEL KONECNY, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: Mike.Konecny@schencksolutions.com

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

Name: BOB GORAL

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: MICHAEL KONECNY, CPA

Title: SHAREHOLDER

Office Address: SCHENCK, SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: Mike.Konecny@schencksolutions.com

Date of most recent audit report: 2/16/2006

Period covered by most recent audit: 1/1/05 - 12/31/05

Names and titles of utility management including manager or superintendent:

Name: BOB GORAL

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: ERIKA SISEL

Title: LEAD OPERATOR

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: GORDON 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 of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR DAN DVORAK, TRUSTEE
MR BOB GORAL, PRESIDENT

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MS MARIAN HALTAUFDERHEIDE, TRUSTEE

MR DAVID KRALL, TRUSTEE

Is sewer service provided by a 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)	295,153	239,841	1
Operating Expenses:			
Operation and Maintenance Expense (401)	170,633	175,415	2
Depreciation Expense (403)	40,606	39,732	3
Amortization Expense (404)	0	0	4
Taxes (408)	45,659	45,271	5
Total Operating Expenses	256,898	260,418	
Net Operating Income	38,255	(20,577)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,255	(20,577)	
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)	11,574	4,980	9
Miscellaneous Nonoperating Income (421)	1,500	0	10
Total Other Income	13,074	4,980	
Total Income	51,329	(15,597)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,915)	(5,915)	11
Other Income Deductions (426)	10,612	10,612	12
Total Miscellaneous Income Deductions	4,697	4,697	
Income Before Interest Charges	46,632	(20,294)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,577	21,851	13
Amortization of Debt Discount and Expense (428)	949	949	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	2,443	3,070	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	23,969	25,870	
Net Income	22,663	(46,164)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,087,706	1,133,870	19
Balance Transferred from Income (433)	22,663	(46,164)	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)	1,110,369	1,087,706	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	295,153		295,153	1
Total (Acct. 400):	295,153	0	295,153	
Operation and Maintenance Expense (401):				
Derived	170,633		170,633	2
Total (Acct. 401):	170,633	0	170,633	
Depreciation Expense (403):				
Derived	40,606		40,606	3
Total (Acct. 403):	40,606	0	40,606	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	45,659		45,659	5
Total (Acct. 408):	45,659	0	45,659	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	38,255	0	38,255	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	11,574	0	11,574	10
Total (Acct. 419):	11,574	0	11,574	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
SALE OF WATER TRUCK	1,500	0	1,500 12
Total (Acct. 421):	1,500	0	1,500
TOTAL OTHER INCOME:	13,074	0	13,074
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,915)	[REDACTED]	(5,915) 13
NONE	0	0	0 14
Total (Acct. 425):	(5,915)	0	(5,915)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,612	10,612 15
NONE	0	0	0 16
Total (Acct. 426):	0	10,612	10,612
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,915)	10,612	4,697
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	20,577	[REDACTED]	20,577 17
Total (Acct. 427):	20,577	0	20,577
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	949	[REDACTED]	949 18
Total (Acct. 428):	949	0	949
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	2,443	[REDACTED]	2,443 20
Total (Acct. 430):	2,443	0	2,443
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	23,969	0	23,969
NET INCOME:	33,275	(10,612)	22,663
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	179,748	907,958	1,087,706 23
Total (Acct. 216):	179,748	907,958	1,087,706
Balance Transferred from Income (433):			
Derived	33,275	(10,612)	22,663 24
Total (Acct. 433):	33,275	(10,612)	22,663
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	213,023	897,346	1,110,369

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	295,153	0	0	0	295,153	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	3,768				3,768	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	291,385	0	0	0	291,385	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,035,298	3,014,808	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	712,137	661,168	2
Net Utility Plant	2,323,161	2,353,640	
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)	261,148	185,982	6
Special Funds (125)	0	0	7
Total Other Property and Investments	261,148	185,982	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	69,626	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,697	51,974	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,249	2,649	14
Materials and Supplies (150)	5,812	5,811	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,579	17
Total Current and Accrued Assets	58,758	133,639	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,492	10,442	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	9,492	10,442	
Total Assets and Other Debits	2,652,559	2,683,703	

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	774,959	21
Appropriated Earned Surplus (215)	29,515	29,515	22
Unappropriated Earned Surplus (216)	1,110,369	1,087,706	23
Total Proprietary Capital	1,914,843	1,892,180	
LONG-TERM DEBT			
Bonds (221)	367,500	395,000	24
Advances from Municipality (223)	86,364	91,298	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	453,864	486,298	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,028	0	28
Payables to Municipality (233)	124,156	148,921	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	38,979	40,027	31
Interest Accrued (237)	8,628	9,810	32
Other Current and Accrued Liabilities (238)	6,509	0	33
Total Current and Accrued Liabilities	183,300	198,758	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	100,552	106,467	36
Total Deferred Credits	100,552	106,467	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,652,559	2,683,703	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,014,808	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,474,522	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	560,776	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,035,298	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	551,392	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	160,745	0	0	0	12
Total Accumulated Provision	712,137	0	0	0	
Net Utility Plant	2,323,161	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	511,035				511,035	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,606				40,606	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,251				2,251	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	42,857	0	0	0	42,857	16
Debits during year						17
Book cost of plant retired	2,500				2,500	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,500	0	0	0	2,500	25
Balance end of year (110.1)	551,392	0	0	0	551,392	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	150,133				150,133	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	10,612				10,612	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,612	0	0	0	10,612	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	160,745	0	0	0	160,745	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	5,812	5,811 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>5,812</u>	<u>5,811</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT ISSUANCE EXPENSE	949	428	9,492	1
Total			9,492	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	774,959	1
Changes during year (explain):		
NONE		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	5.32%	367,500	1
Total Bonds (Account 221):				367,500	

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)					
GENERAL OBLIGATION BONDS	04/01/2003	09/01/2012	2.94%	86,364	1
Total for Account 223				86,364	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,027	1
Accruals:		
Charged water department expense	45,659	2
Charged electric department expense		3
Charged sewer department expense	554	4
Other (explain):		
NONE		5
Total Accruals and other credits	46,213	
Taxes paid during year:		
County, state and local taxes	40,027	6
Social Security taxes	7,050	7
PSC Remainder Assessment	184	8
Other (explain):		
NONE		9
Total payments and other debits	47,261	
Balance end of year	38,979	

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	8,793	20,577	21,149	8,221	1
Subtotal	8,793	20,577	21,149	8,221	
Advances from Municipality (223)					
GENERAL OBLIGATION BONDS	1,017	2,443	3,053	407	2
Subtotal	1,017	2,443	3,053	407	
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	9,810	23,020	24,202	8,628	

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	198,792	2
DEPRECIATION ACCOUNT	62,356	3
Total (Acct. 124):	261,148	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,697	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	51,697	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	1,249	13
Total (Acct. 145):	1,249	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO OTHER FUNDS	124,156	17
Total (Acct. 233):	124,156	
Other Deferred Credits (253):		
Regulatory Liability	100,552	18
NONE		19
Total (Acct. 253):	100,552	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	2,464,277	0	0	0	2,464,277	1
Materials and Supplies	5,811	0	0	0	5,811	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	531,213	0	0	0	531,213	4
Customer Advances for Construction					0	5
Regulatory Liability	103,509	0	0	0	103,509	6
NONE					0	7
Average Net Rate Base	1,835,366	0	0	0	1,835,366	
Net Operating Income	38,255	0	0	0	38,255	8
Net Operating Income as a percent of						
Average Net Rate Base	2.08%	N/A	N/A	N/A	2.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.3	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	106,467	0	0	0	106,467	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,915	0	0	0	5,915	3
Other (specify):						
NONE					0	4
Balance End of Year	100,552	0	0	0	100,552	

FINANCIAL SECTION FOOTNOTES

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

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

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	288,677	233,449	1
Total Sales of Water	288,677	233,449	
Other Operating Revenues			
Forfeited Discounts (470)	895	236	2
Other Water Revenues (474)	5,581	6,156	3
Total Other Operating Revenues	6,476	6,392	
Total Operating Revenues	295,153	239,841	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	95,634	120,019	4
General Operating Expenses (680-690)	74,999	55,396	5
Total Operation and Maintenance Expenses	170,633	175,415	
Other Operating Expenses			
Depreciation Expense (403)	40,606	39,732	6
Amortization Expense (404)		0	7
Taxes (408)	45,659	45,271	8
Total Other Operating Expenses	86,265	85,003	
Total Operating Expenses	256,898	260,418	
NET OPERATING INCOME	38,255	(20,577)	

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	1	9	1,625	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	9	1,625	
Metered Sales to General Customers (461)				
Residential	765	28,849	159,499	4
Commercial	93	16,309	42,058	5
Industrial	8	4,986	10,147	6
Total Metered Sales to General Customers (461)	866	50,144	211,704	
Private Fire Protection Service (462)	1		2,790	7
Public Fire Protection Service (463)	1		65,378	8
Other Sales to Public Authorities (464)	13	1,896	7,180	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	882	52,049	288,677	

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)	65,378	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)	65,378	
Forfeited Discounts (470):		
Customer late payment charges	895	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	895	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,934	7
Other (specify): CONNECTION FEES	2,847	8
OTHER WATER REVENUES	800	9
Total Other Water Revenues (474)	5,581	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	53,549	57,526	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	23,794	15,111	3
Chemicals (630)	4,084	4,927	4
Supplies and Expenses (640)	6,104	6,551	5
Repairs of Water Plant (650)	7,055	35,272	6
Transportation Expenses (660)	1,048	632	7
Total Plant Operation and Maintenance Expenses	95,634	120,019	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	29,272	13,683	8
Office Supplies and Expenses (681)	6,746	4,080	9
Outside Services Employed (682)	9,914	8,066	10
Insurance Expense (684)	13,451	11,005	11
Employees Pensions and Benefits (686)	13,816	12,636	12
Regulatory Commission Expenses (688)		1,470	13
Miscellaneous General Expenses (689)	1,800	688	14
Uncollectible Accounts (690)	0	3,768	15
Total General Operating Expenses	74,999	55,396	
Total Operation and Maintenance Expenses	170,633	175,415	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		38,979	40,027	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		554	562	2
Net property tax equivalent		38,425	39,465	
Social Security		7,050	5,543	3
PSC Remainder Assessment		184	263	4
Other (specify): NONE			0	5
Total tax expense		45,659	45,271	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210694				3
County tax rate	mills		5.587729				4
Local tax rate	mills		4.904359				5
School tax rate	mills		9.770070				6
Voc. school tax rate	mills		1.759771				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.232623				10
Less: state credit	mills		1.288013				11
Net tax rate	mills		20.944610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.904359				14
Combined School Tax Rate	mills		11.529841				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.434200				17
Total Tax Rate	mills		22.232623				18
Ratio of Local and School Tax to Total	dec.		0.739193				19
Total tax net of state credit	mills		20.944610				20
Net Local and School Tax Rate	mills		15.482110				21
Utility Plant, Jan. 1	\$	3,014,808	3,014,808				22
Materials & Supplies	\$	5,811	5,811				23
Subtotal	\$	3,020,619	3,020,619				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,020,619	3,020,619				26
Assessment Ratio	dec.		0.833500				27
Assessed Value	\$	2,517,686	2,517,686				28
Net Local & School Rate	mills		15.482110				29
Tax Equiv. Computed for Current Year	\$	38,979	38,979				30
Tax Equivalent per 1994 PSC Report	\$	19,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,979					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than 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)	3,614		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)	31,004		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	34,618	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)	107,707		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	204,431	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	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

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)			3,614	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)			31,004	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	34,618	
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)			107,707	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	204,431	
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	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than 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			
Land and Land Rights (340)	11,150		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	475,731		26
Transmission and Distribution Mains (343)	1,097,849		27
Fire Mains (344)	341		28
Services (345)	238,472		29
Meters (346)	85,920	8,140	30
Hydrants (348)	103,362		31
Other Transmission and Distribution Plant (349)	954		32
Total Transmission and Distribution Plant	2,013,779	8,140	
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	11,250	37
Other General Equipment (379)	77,551	3,600	38
Other Tangible Property (390)	0		39
Total General Plant	94,857	14,850	
Total utility plant in service directly assignable	2,454,032	22,990	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,454,032	22,990	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			11,150 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			475,731 26
Transmission and Distribution Mains (343)			1,097,849 27
Fire Mains (344)			341 28
Services (345)			238,472 29
Meters (346)	1,000		93,060 30
Hydrants (348)			103,362 31
Other Transmission and Distribution Plant (349)			954 32
Total Transmission and Distribution Plant	1,000	0	2,020,919
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)	1,500		26,491 37
Other General Equipment (379)			81,151 38
Other Tangible Property (390)			0 39
Total General Plant	1,500	0	108,207
Total utility plant in service directly assignable	2,500	0	2,474,522
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,500	0	2,474,522

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than 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)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	15,878		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	15,878	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,763		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	52,763	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

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)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			15,878 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	15,878
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			52,763 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	52,763
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than 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			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	386,418		27
Fire Mains (344)	0		28
Services (345)	68,716		29
Meters (346)	0		30
Hydrants (348)	37,001		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	492,135	0	
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)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	560,776	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	560,776	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			386,418 27
Fire Mains (344)			0 28
Services (345)			68,716 29
Meters (346)			0 30
Hydrants (348)			37,001 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	492,135
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)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	560,776
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	560,776

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,058	5,058	1
February			4,904	4,904	2
March			5,679	5,679	3
April			6,792	6,792	4
May			8,284	8,284	5
June			8,412	8,412	6
July			8,550	8,550	7
August			8,494	8,494	8
September			7,872	7,872	9
October			8,591	8,591	10
November			11,207	11,207	11
December			8,306	8,306	12
Total annual pumpage	0	0	92,149	92,149	
Less: Water sold				52,049	13
Volume pumped but not sold				40,100	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				5,229	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15,229	19
Volume pumped but unaccounted for				24,871	20
Percent of water lost				27%	21
If more than 25%, indicate causes:					22
Main Breaks and other unknown leaks					
If more than 25%, state what action has been taken to reduce water loss:					23
Looking for multiple leaks					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				574	24
Date of maximum: 11/13/2006					25
Cause of maximum:					26
Filled Brown County Water Authority Water Line					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	27
Date of minimum: 3/4/2006					28
Total KWH used for pumping for the year				227,136	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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 STREET	#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)	
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)	
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		2
M	D	2.000	332	0	0	0	332		3
M	D	4.000	298	0	0	0	298		4
P	D	4.000	140	0	0	0	140		5
M	D	6.000	16,753	0	0	0	16,753		6
P	D	6.000	3,638	0	0	0	3,638		7
M	D	8.000	8,127	0	0	0	8,127		8
P	D	8.000	11,163	0	0	0	11,163		9
M	D	10.000	2,591	0	0	0	2,591		10
P	D	10.000	24,315	0	0	0	24,315		11
M	D	12.000	504	0	0	0	504		12
P	D	12.000	332	0	0	0	332		13
Total Within Municipality			68,447	0	0	0	68,447		
Total Utility			68,447	0	0	0	68,447		

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	455	0	0	0	455	4	1
M	1.000	276	0	0	0	276	19	2
M	1.500	30	0	0	0	30	9	3
M	2.000	12	0	0	0	12		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		781	0	0	0	781	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	351	0	33	0	318	33	1
0.750	513	0	13	0	500	13	2
1.000	34	0	0	0	34	0	3
1.500	22	1	0	0	23	1	4
2.000	9	0	0	0	9	0	5
3.000	3	0	0	0	3	0	6
4.000	5	0	0	0	5	0	7
Total:	937	1	46	0	892	47	

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	294	20	0	3	1	0	318	1
0.750	471	28	0	1	0	0	500	2
1.000	0	21	3	2	1	7	34	3
1.500	0	17	2	1	2	1	23	4
2.000	0	6	0	3	0	0	9	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	3	2	0	0	5	7
Total:	765	93	8	13	5	8	892	

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	132			12	144	2
Total Fire Hydrants	132	0	0	12	144	
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:	144
Number of distribution system valves end of year:	327
Number of distribution valves operated during year:	87

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

Estimated water sold to industrial and public authority clients. Based off of total water sold and previous years totals.

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

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

Act 680 - An increase of Administrator & Board wages were allocated to Water utility because of future projects related to the water plant.

Act 681 - Integrated new technology for radio heads.

Act 620 -

Act 650 -

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

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

Purchased Water Truck

Meters (Page W-19)

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

The village implemented radio head meters to most meter heads therefore their were not an replaced in 2006.

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

Meters are being tested as they are repaired or replaced

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjusted hydrants to actual.
