



3015 (02-05-09)

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, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I MILISSA STIPE of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/25/2010
(Date)

CLERK
(Title)

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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: 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

Email Address: denmarkwwtp@hotmail.com

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

Name: MIKE KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number:

Email Address: mike.konecny@schencksc.com

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

Name: STEVE GIESE

Title: TRUSTEE

Office Address:

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

Telephone: (920) 863 - 6400

Fax Number:

Email Address:

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

YES

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

Name: MIKE KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number:

Email Address: mike.konecny@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/3/2009

Period covered by most recent audit: 12/31/08

Names and titles of utility management including manager or superintendent:

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

Email Address: mstipe@charterinternet.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DAN DVORAK, TRUSTEE
- MR STEVE GIESE, TRUSTEE
- MS HELEN MLEZIVA, TRUSTEE
- MR RYAN RADUE, TRUSTEE
- MR BOB SEKORA, PRESIDENT
- MR GERALD STEINBERGER, TRUSTEE
- MR BRANDON WOTACHEK, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	490,282	338,690	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	292,067	234,136	2
Depreciation Expense (403)	48,185	46,078	3
Amortization Expense (404-407)	1,153	1,153	4
Taxes (408)	53,227	49,224	5
Total Operating Expenses	394,632	330,591	
Net Operating Income	95,650	8,099	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	95,650	8,099	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	0	0	
Total Income	95,650	8,099	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,915)	(5,915)	12
Other Income Deductions (426)	8,907	7,510	13
Total Miscellaneous Income Deductions	2,992	1,595	
Income Before Interest Charges	92,658	6,504	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,575	12,391	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,316	3,007	17
Other Interest Expense (431)	6,888	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	37,779	15,398	
Net Income	54,879	(8,894)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	774,152	1,102,064	20
Balance Transferred from Income (433)	54,879	(8,894)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	319,018	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	829,031	774,152	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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	490,282	0	490,282	1
Total (Acct. 400):	490,282	0	490,282	
Operation and Maintenance Expense (401-402):				
Derived	292,067	0	292,067	2
Total (Acct. 401-402):	292,067	0	292,067	
Depreciation Expense (403):				
Derived	48,185	0	48,185	3
Total (Acct. 403):	48,185	0	48,185	
Amortization Expense (404-407):				
Derived	1,153	0	1,153	4
Total (Acct. 404-407):	1,153	0	1,153	
Taxes (408):				
Derived	53,227	0	53,227	5
Total (Acct. 408):	53,227	0	53,227	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	95,650	0	95,650	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE			0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,915)	0	(5,915)	14
NONE			0	15
Total (Acct. 425):	(5,915)	0	(5,915)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,907	8,907	16
NONE			0	17
Total (Acct. 426):	0	8,907	8,907	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,915)	8,907	2,992	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	28,575	0	28,575	18
Total (Acct. 427):	28,575	0	28,575	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	2,316	0	2,316	21
Total (Acct. 430):	2,316	0	2,316	
Other Interest Expense (431):				
Derived	6,888	0	6,888	22
Total (Acct. 431):	6,888	0	6,888	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	37,779	0	37,779	
NET INCOME:	63,786	(8,907)	54,879	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	210,854	563,298	774,152	24
Total (Acct. 216):	210,854	563,298	774,152	
Balance Transferred from Income (433):				
Derived	63,786	(8,907)	54,879	25
Total (Acct. 433):	63,786	(8,907)	54,879	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	274,640	554,391	829,031	

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

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	490,282	0	0	0	490,282	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	490,282	0	0	0	490,282	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,122,890	3,158,743	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	762,548	802,002	2
Net Utility Plant	3,360,342	2,356,741	
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)	36,300	91,000	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	36,300	91,000	
CURRENT AND ACCRUED ASSETS			
Cash (131)			10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	74,434	69,200	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	14,860	6,561	18
Plant Materials and Operating Supplies (154)	5,291	6,125	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)		436	26
Total Current and Accrued Assets	94,585	82,322	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,223	10,376	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	9,223	10,376	
Total Assets and Other Debits	3,500,450	2,540,439	

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)	1,381,131	1,093,977	33
Appropriated Earned Surplus (215)	29,515	29,515	34
Unappropriated Earned Surplus (216)	829,031	774,152	35
Total Proprietary Capital	2,239,677	1,897,644	
LONG-TERM DEBT			
Bonds (221)	554,654	297,500	36
Advances from Municipality (223)	54,284	70,324	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	608,938	367,824	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	543,488	50,214	39
Accounts Payable (232)	58		40
Payables to Municipality (233)	0	120,544	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	12,986	5,476	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	12,496	10,015	46
Total Current and Accrued Liabilities	569,028	186,249	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	82,807	88,722	49
Total Deferred Credits	82,807	88,722	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,500,450	2,540,439	

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	3,158,743	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,843,407	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	833,710	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	445,773				7
Total Utility Plant	4,122,890	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	592,086	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	170,462	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	762,548	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,360,342	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	622,891				622,891	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,185				48,185	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,160				4,160	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	52,345	0	0	0	52,345	16
Debits during year						17
Book cost of plant retired	83,150				83,150	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	83,150	0	0	0	83,150	25
Balance end of year (111.1)	592,086	0	0	0	592,086	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	179,111				179,111	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,907				8,907	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	8,907	0	0	0	8,907	16
Debits during year						17
Book cost of plant retired	17,556				17,556	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	17,556	0	0	0	17,556	25
Balance end of year (111.2)	170,462	0	0	0	170,462	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	5,291	6,125	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	5,291	6,125	

**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	1,153	428	9,223	1
Total			9,223	
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	1,093,977	1
Changes during year (explain):		
CAPITAL PAID IN BY MUNICIPALITY	287,154	2
Balance end of year	<u>1,381,131</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 BOND	05/31/2007	08/01/2016	4.06%	267,500	1
2008 GO BOND	11/20/2008	11/20/2027	3.50%	287,154	2
Total Bonds (Account 221):				554,654	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
GENERAL OBLIGATION BONDS	04/01/2003	09/01/2012	2.94%	54,284	1
Total for Account 223				54,284	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
SHORT TERM LOAN	12/03/2009	03/05/2010	3.24%	543,488	3
Total for Account 231				543,488	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	52,234	2
Charged electric department expense		3
Charged sewer department expense	993	4
Other (explain):		
NONE		5
Total Accruals and other credits	53,227	
Taxes paid during year:		
County, state and local taxes	46,237	6
Social Security taxes	6,674	7
PSC Remainder Assessment	316	8
Other (explain):		
NONE		9
Total payments and other debits	53,227	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION BONDS	0	17,370	16,273	1,097	1
MORTGAGE REVENUE BOND	4,866	11,205	11,680	4,391	2
Subtotal	4,866	28,575	27,953	5,488	
Advances from Municipality (223)					
GENERAL OBLIGATION BONDS	610	2,316	2,316	610	3
Subtotal	610	2,316	2,316	610	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
SHORT TERM LOAN	0	6,888		6,888	5
Subtotal	0	6,888	0	6,888	
Total	5,476	37,779	30,269	12,986	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BOND REDEMPTION ACCOUNT	36,300	2
Total (Acct. 124):	36,300	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	74,434	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	74,434	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	14,860	* 15
Total (Acct. 145):	14,860	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	82,807	23
NONE		24
Total (Acct. 253):	82,807	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,695,100	0	0	0	2,695,100	1
Materials and Supplies	5,708	0	0	0	5,708	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	607,488	0	0	0	607,488	4
Customer Advances for Construction					0	5
Regulatory Liability	85,764	0	0	0	85,764	6
NONE					0	7
Average Net Rate Base	2,007,556	0	0	0	2,007,556	
Net Operating Income	95,650	0	0	0	95,650	8
Net Operating Income as a percent of						
Average Net Rate Base	4.76%	N/A	N/A	N/A	4.76%	

**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	88,722	0	0	0	88,722	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	82,807	0	0	0	82,807	

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.

A water rate increase was filed with the PSC, and rates increased.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The utility is installing a new iron filter at a well and it is being funded by a temporary short term note that will be rolled into a rural development loan with the USDA.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	481,362	332,714	1
Total Sales of Water	481,362	332,714	
Other Operating Revenues			
Forfeited Discounts (470)	3,781	2,046	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,139	3,930	5
Total Other Operating Revenues	8,920	5,976	
Total Operating Revenues	490,282	338,690	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	174,339	114,351	6
General Operating Expenses (680-691)	117,728	119,785	7
Total Operation and Maintenance Expenses	292,067	234,136	
Other Operating Expenses			
Depreciation Expense (403)	48,185	46,078	8
Amortization Expense (404-407)	1,153	1,153	* 9
Taxes (408)	53,227	49,224	10
Total Other Operating Expenses	102,565	96,455	
Total Operating Expenses	394,632	330,591	
NET OPERATING INCOME	95,650	8,099	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	712	30,423	190,109	5
Commercial (461.2)	128	11,175	59,130	6
Industrial (461.3)	9	35,366	94,015	7
Public Authority (461.4)	19	3,145	13,259	8
Total Metered Sales to General Customers (461)	868	80,109	356,513	
Private Fire Protection Service (462)	1		2,976	9
Public Fire Protection Service (463)	868		121,873	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,737	80,109	481,362	

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				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	121,873	3
NONE		4
Total Public Fire Protection Service (463)	121,873	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,781	6
Other (specify):		
Total Forfeited Discounts (470)	3,781	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER WATER REVENUES	1,942	9
Return on net investment in meters charged to sewer department	3,197	10
Other (specify):		
Total Other Water Revenues (474)	5,139	

OTHER OPERATING REVENUES (WATER)

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

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)	53,614	45,205	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	23,891	23,949	3
Chemicals (630)	4,854	5,078	4
Supplies and Expenses (640)	4,080	4,220	5
Repairs of Water Plant (650)	87,136	34,669	* 6
Transportation Expenses (660)	764	1,230	7
Total Plant Operation and Maintenance Expenses	174,339	114,351	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	37,727	50,019	8
Office Supplies and Expenses (681)	4,906	6,691	9
Outside Services Employed (682)	26,576	17,931	* 10
Insurance Expense (684)	10,716	10,468	11
Employees Pensions and Benefits (686)	30,275	28,000	12
Regulatory Commission Expenses (688)	0	551	13
Miscellaneous General Expenses (689)	7,528	6,125	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	117,728	119,785	
Total Operation and Maintenance Expenses	292,067	234,136	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 682 - Outside Services employed increased due to an increase of \$15,000 in legal fees.

Account 650 - Repairs of water plant increased due to painting of water tower of \$31,925, and multiple main breaks in the current year.

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		47,230	42,516	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		993	837	2
Net property tax equivalent		46,237	41,679	
Social Security		6,674	7,273	3
PSC Remainder Assessment		316	272	4
Other (specify): NONE			0	5
Total tax expense		53,227	49,224	

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		0.173393				3
County tax rate	mills		4.953400				4
Local tax rate	mills		4.525988				5
School tax rate	mills		9.589725				6
Voc. school tax rate	mills		1.571544				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.814050				10
Less: state credit	mills		1.093495				11
Net tax rate	mills		19.720555				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.525988				14
Combined School Tax Rate	mills		11.161269				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.687257				17
Total Tax Rate	mills		20.814050				18
Ratio of Local and School Tax to Total	dec.		0.753686				19
Total tax net of state credit	mills		19.720555				20
Net Local and School Tax Rate	mills		14.863105				21
Utility Plant, Jan. 1	\$	3,158,743	3,158,743				22
Materials & Supplies	\$	6,125	6,125				23
Subtotal	\$	3,164,868	3,164,868				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,164,868	3,164,868				26
Assessment Ratio	dec.		1.004039				27
Assessed Value	\$	3,177,651	3,177,651				28
Net Local & School Rate	mills		14.863105				29
Tax Equiv. Computed for Current Year	\$	47,230	47,230				30
Tax Equivalent per 1994 PSC Report	\$	19,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	47,230					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	3,614				3,614	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	47,277				47,277	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	50,891	0	0	0	50,891	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	96,724				96,724	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	107,707				107,707	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	204,431	0	0	0	204,431	
WATER TREATMENT PLANT						
Land and Land Rights (330)	353				353	17
Structures and Improvements (331)	17,490				17,490	18
Sand or Other Media Filtration Equipment (332)	88,504				88,504	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	106,347	0	0	0	106,347	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	11,150				11,150	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	475,731				475,731	24
Transmission and Distribution Mains (343)	1,098,190	202,800	25,800		1,275,190	25
Services (345)	254,462	25,345	24,320		255,487	26
Meters (346)	133,069	92,609	27,930		197,748	27
Hydrants (348)	103,362	59,009	5,100		157,271	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	954				954	29
Total Transmission and Distribution Plant	2,076,918	379,763	83,150	0	2,373,531	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	565				565	33
Transportation Equipment (392)	26,491				26,491	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	81,151				81,151	41
Total General Plant	108,207	0	0	0	108,207	
Total utility plant in service directly assignable	2,546,794	379,763	83,150	0	2,843,407	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,546,794	379,763	83,150	0	2,843,407	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	15,878				15,878	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	15,878	0	0	0	15,878	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	52,763				52,763	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	52,763	0	0	0	52,763	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	386,418	202,800	12,056		577,162	25
Services (345)	72,052	25,345	3,000		94,397	26
Meters (346)	0				0	27
Hydrants (348)	37,001	59,009	2,500		93,510	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	495,471	287,154	17,556	0	765,069	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	564,112	287,154	17,556	0	833,710	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	564,112	287,154	17,556	0	833,710	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,214	7,214	1
February			6,500	6,500	2
March			7,930	7,930	3
April			7,404	7,404	4
May			8,550	8,550	5
June			8,633	8,633	6
July			9,098	9,098	7
August			8,119	8,119	8
September			8,198	8,198	9
October			7,694	7,694	10
November			7,787	7,787	11
December			7,997	7,997	12
Total annual pumpage	0	0	95,124	95,124	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	95,124	1
Less: Gallons (000's) used in the treatment process:	3,032	2
Subtotal: Gallons (000's) entering distribution system:	92,092	3
Less: Gallons (000's) sold:	80,109	4
Gallons (000's) entering distribution system but not sold:	11,983	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,000	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	100	10
Subtotal Estimated Usage:	1,600	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,500	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	8,883	17
Subtotal of Estimated Losses:	10,383	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	9%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	402	22
Date of maximum: 11/17/2009		23
Cause of maximum: TIME METER WAS READ - EXTRA PUMP CYCLE - NEXT DAY WAS LESS		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	113	25
Date of minimum: 01/18/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	212,901	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	12	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,132	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL - GRAND AVENUE	#2	456	10	260,614	Yes	1
DEEP WELL - JORGENSON STREET	#3	210	12	260,614	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	R T	4
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	5
Year Installed	1937	1937	1978	6
Type	VERTICAL TURBINE	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	560	540	560	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	FAIRBANKS MORSE	GE	9 10
Year Installed	1937	1937	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3 HIGH	WELL #3.2	WELL#2	15
Location	DENMARK	DENMARK	DENMARK	16
Purpose	B	B S	B S	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	LAYNE	19
Year Installed	1978	1978	1937	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	21
Actual Capacity (gpm)	600	600	540	22
Pump Motor or Standby Engine Mfr	GE	WAUKESHA	CONTINENTAL MOTOR	23 24
Year Installed	1978	1978	1937	25
Type	ELECTRIC	DIESEL	PROPANE	26
Horsepower	40	72	77	27
Footnotes				28

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	WELL#2.1	WELL#3.1		1
Location	DENMARK	DENMARK		2
Purpose	P S	P S		3
Destination	T	R T		4
Pump Manufacturer	LAYNE	BYRON JACKSON		5
Year Installed	1937	1978		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	560	560		8
Pump Motor or Standby Engine Mfr	CONTINENTAL MOTOR	WAUKESHA		10
Year Installed	1937	1978		11
Type	PROPANE	DIESEL		12
Horsepower	52	72		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER	WELL #2	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1998			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	141			6
Total capacity in gallons (actual)	200,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	OTHER	GRAVITY	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	864.0000	864.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	N	N	N	15
				16
Footnotes				17

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	0				0		1
M	D	1.750	254				254		2
M	D	2.000	332				332		3
M	D	4.000	298				298		4
P	D	4.000	215				215		5
M	D	6.000	16,753		2,260		14,493		6
P	D	6.000	3,709	180			3,889		7
M	D	8.000	8,127		2,955		5,172		8
P	D	8.000	15,038	587			15,625		9
M	D	10.000	2,591		100		2,491		10
P	D	10.000	25,312	5,034	93		30,253		11
M	D	12.000	504				504		12
P	D	12.000	332				332		13
Total Within Municipality			73,465	5,801	5,408	0	73,858		
Total Utility			73,465	5,801	5,408	0	73,858		

WATER MAINS

Water Mains (Page W-19)

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

Half of the mains added were financed with debt, the other half was paid for by the municipality.

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)	
L	0.625				4	4		1
P	0.750				1	1		2
M	0.750	455		88	(146)	221	1	3
P	1.000		88		159	247	37	4
M	1.000	353			(27)	326	31	5
M	1.500	30		2	(2)	26		6
P	1.500		2		5	7	7	7
P	2.000		1		9	10	1	8
M	2.000	13			(2)	11		9
M	3.000	2			(1)	1		10
P	4.000		2			2	1	11
M	4.000	4		2	5	7		12
M	6.000	2		1		1		13
P	6.000		1			1		14
M	8.000				2	2		15
Total Utility		859	94	93	7	867	78	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

The utility did an "inventory" count in 2009 for services, and adjustments were made in the current year to get to actual.

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

Half of the additions were financed with debt, the other half was financed by the municipality.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	273	104	85	(9)	283	85	1
0.750	566	112	93	18	603	93	2
1.000	31	13	15	1	30	15	3
1.500	22	19	11	1	31	11	4
2.000	9	5	6	4	12	6	5
3.000	2	2	2		2	2	6
4.000	5	5	3		7	3	7
8.000	3				3	0	8
Total:	911	260	215	15	971	215	

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	211	15	0	5	1	51	283	1
0.750	504	71	2	2	0	24	603	2
1.000	0	19	1	2	1	7	30	3
1.500	0	17	2	3	0	9	31	4
2.000	0	6	0	3	0	3	12	5
3.000	0	1	0	1	0	0	2	6
4.000	0	0	3	2	0	2	7	7
8.000	0	0	0	0	3	0	3	8
Total:	715	129	8	18	5	96	971	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The utility did an "inventory" count in 2009 for meters, and adjustments were made in the current year to get to actual.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	142	7	6		143	2
Total Fire Hydrants	142	7	6	0	143	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	146
Number of distribution system valves end of year:	327
Number of distribution valves operated during year:	259