



3018 (02-09-04)

ANNUAL REPORT

OF

Name: ROME WATER UTILITY, LTD

Principal Office: 298 LEISURE LANE
NEKOOSA, WI 54457

For the Year Ended: DECEMBER 31, 2001

**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: ROME WATER UTILITY, LTD

Utility Address: 298 LEISURE LANE
NEKOOSA, WI 54457

When was utility organized? 3/17/1970

Report any change in name:

Effective Date:

Utility Web Site:

Officer in charge of correspondence concerning this report:

Name: MR WALTER SEEGER

Title: PRESIDENT

Office Address:

298 LEISURE LANE
NEKOOSA, WI 54457

Telephone: (715) 325 - 2600

Fax Number:

E-mail Address:

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

Name:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

400 DALY AVE., SUITE 200
P.O. BOX 757
WISCONSIN RAPIDS, WI 54495

Telephone: (715) 423 - 3550

Fax Number: (715) 423 - 4849

E-mail Address:

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

Date of most recent audit report: 2/25/2002

Period covered by most recent audit: 12/31/2001

IDENTIFICATION AND OWNERSHIP

OFFICERS AND DIRECTORS

Name/Title and Business Address	Length Of	Term Expires	Meetings Attended
Officer's Name/Title DON FORASIERE/LIASON OFFICER Business Address (1) Business Address (2) Business Address (3) City/State/Zip NEKOOSA, WI 54457	1	03/31/2002	1
Officer's Name/Title JOHN WARNKE Business Address (1) 908 ESSEX CT. Business Address (2) Business Address (3) City/State/Zip NEKOOSA, WI 54457	1	03/31/2002	2
Officer's Name/Title KENNETH KLEIN/VICE PRESIDENT Business Address (1) 994 ESSEX CT. Business Address (2) Business Address (3) City/State/Zip NEKOOSA, WI 54457	1	03/31/2002	3
Officer's Name/Title WALTER SEEGER/PRESIDENT Business Address (1) 827 RICHMOND WAY Business Address (2) Business Address (3) City/State/Zip NEKOOSA, WI 54457	1	03/31/2002	4

COMMON STOCKHOLDERS

From the stockholder list nearest the end of the year report the greatest of: 1) the ten largest shareholders of voting securities or 2) all shareholders owning 5% or more of voting securities. List names, addresses and shareholdings. If any stock is held by a nominee, give known particulars as to the beneficial owner (see Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Date of stockholders' list nearest end of year: 12/31/2001

	Common	Preferred	Total
Number of stockholders on above date:	1		1
Number of shareholders in Wisconsin:	1		1
Percent of outstanding stock owned by Wisconsin Stockholders:	100.00%		

Stockholders:

Name: LAKE CAMELOT PROPERTY OWNERS ASSOCIATION
Address: 298 LEISURE LANE
 NEKOOSA, WI 54457

Number of Shares Held: 2,000

Beneficial Owner: NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	246,524	160,405	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	128,289	73,473	2
Depreciation Expense (403)	30,083	19,315	3
Amortization Expense (404)	0	0	4
Taxes Other than Income Taxes (408.1)	8,928	6,514	5
Income Taxes (409.1)	8,146	6,746	6
Investment Tax Credit, Deferred to Future Periods (412.1)	0	0	7
Investment Tax Credit, Restored to Operating Income (412.2)	0	0	8
Total Operating Expenses	175,446	106,048	
Net Operating Income	71,078	54,357	
Income from Utility Plant Leased to Others (413)	0	0	9
Gains (Losses) from Disposition of Utility Property (414)	0	0	10
Utility Operating Income	71,078	54,357	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	11
Income from Nonutility Operations (417)	0	(2,691)	12
Nonoperating Rental Income (418)	0	0	13
Interest and Dividend Income (419)	0	566	14
Allowance for Funds used during Construction (420)	0	0	15
Miscellaneous Nonoperating Income (421)	0	0	16
Gains (Losses) from Disposition of Property (422)	0	0	17
Total Other Income	0	(2,125)	
Total Income	71,078	52,232	
OTHER INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	18
Miscellaneous Income Deductions (426)	0	0	19
Total Other Income Deductions	0	0	
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS			
Taxes Other than Income Taxes (408.2)			20
Income Taxes (409.2)			21
Investment Tax Credit, Nonutility Operations, Net (412.4)			22
Total Taxes Applicable to Other Income and Deductions	0	0	
Income Before Interest Charges and Extraordinary Item:	71,078	52,232	
INTEREST CHARGES			
Interest on Long-term Debt (427)	15,991	11,727	23
Amortization of Debt Discount and Expense (428)			24
Amortization of premium on Debt-Cr. (429)			25
Interest on Debt to Associated Companies (430)	0		26
Other Interest Expense (431)	0		27
Total Interest Charges	15,991	11,727	
Income Before Extraordinary Items	55,087	40,505	

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
EXTRAORDINARY ITEMS			
Extraordinary Income (433)			28
Extraordinary Deductions (434)	0		29
Income Taxes, Extraordinary Items (409.3)			30
Total Extraordinary Items	0	0	
Net Income	55,087	40,505	
RETAINED EARNINGS			
Unappropriated Retained Earnings (at beginning of period)	(48,236)	(88,741)	31
Balance transferred from Income (435)	55,087	40,505	32
Appropriations of Retained Earnings (436)	0		33
Dividends Declared-Preferred Stock (437)			34
Dividends Declared-Common Stock (438)			35
Adjustments to Retained Earnings (439)	0		36
Total Retained Earnings	6,851	(48,236)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Income from Utility Plant Leased to Others (413):		
NONE	0	1
Total (Acct. 413):	0	
Gains (Losses) from Disposition of Utility Property (414):		
NONE	0	2
Total (Acct. 414):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Gains (Losses) from Disposition of Property (422):		
NONE	0	7
Total (Acct. 422):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Miscellaneous Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Extraordinary Deductions (434):		
NONE	0	10
Total (Acct. 434):	0	
Appropriations of Retained Earnings (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Adjustments to Retained Earnings (439):		
NONE	0	12
Total (Acct. 439):	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses from Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	246,524	0	0	0	246,524	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: uncollectibles directly expensed as reported in water acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	564				564	4
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	5
Revenues subject to Wisconsin Remainder Assessment	245,960	0	0	0	245,960	

SALARIES AND WAGES

Show total compensation paid each officer during the year, including bonuses and other allowances.
Furnish particulars as to bonuses and allowances. Show final distribution of payroll including amounts from clearing accounts.

OFFICERS' COMPENSATION

Name (a)	Official Title (b)	Total Comp (c)	
Total Salaries and Wages		0 <u>0</u>	1

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,055,603	1,354,760	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	498,603	449,833	2
Net Utility Plant	1,557,000	904,927	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	17,863	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	15,688	4
Net Nonutility Property	0	2,175	
Other Investments (124)	0	0	5
Special Funds (125)	0	0	6
Total Other Property and Investments	0	2,175	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40	40	7
Temporary Cash Investments (132)	13,506	28,382	8
Notes Receivable (141)	0	0	9
Customer Accounts Receivable (142)	61,444	60,427	10
Other Accounts Receivable (143)	0	0	11
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	564	0	12
Materials and Supplies (150)	7,354	7,354	13
Prepayments (166)	4,441	4,026	14
Other Current and Accrued Assets (170)	0	0	15
Total Current and Accrued Assets	86,221	100,229	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	16
Extraordinary Property Losses (182)	0	0	17
Other Deferred Debits (183)	0	0	18
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,643,221	1,007,331	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Common Capital Stock (201)	15,000	15,000	19
Preferred Capital Stock (204)		0	20
Other Paid-in Capital (207)		0	21
Installments Received on Capital Stock (212)		0	22
Capital Stock Expense (214)		0	23
Appropriated Retained Earnings (215)		0	24
Unappropriated Retained Earnings (216)	6,851	(48,236)	25
Reacquired Capital Stock (217)		0	26
Non-corporate Proprietorship (218)		0	27
Total Proprietary Capital	21,851	(33,236)	
LONG-TERM DEBT			
Bonds (221)	0	0	28
Advances from Associated Companies (223)	0	0	29
Other Long-term Debt (224)	881,534	306,973	30
Total Long-Term Debt	881,534	306,973	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	31
Accounts Payable (232)	3,209	0	32
Customer Deposits (235)		0	33
Taxes Accrued (236)	113	16,766	34
Interest Accrued (237)	4,414	(1,628)	35
Other Current and Accrued Liabilities (238)	9,441	9,441	36
Total Current and Accrued Liabilities	17,177	24,579	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	37
Customer Advances for Construction (252)		0	38
Other Deferred Credits (253)	0	0	39
Accumulated Deferred Investment Tax Credits (255)	0	0	40
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	41
Injuries and Damages Reserve (262)		0	42
Pensions and Benefits Reserve (263)		0	43
Miscellaneous Operating Reserves (265)		0	44
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	722,659	709,015	45
Total Liabilities and Other Credits	1,643,221	1,007,331	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,055,603	0	0	0	1
Other Tangible Property (390)		0	0	0	2
Utility Plant Purchased or Sold (391)					3
Utility Plant in Process of Reclassification (392)					4
Utility Plant Leased to Others (393)					5
Property Held for Future Use (394)					6
Construction Work in Progress (395)					7
Utility Plant Acquisition Adjustments (396)					8
Other Utility Plant Adjustments (397)		0	0	0	9
Total Utility Plant	2,055,603	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	498,603	0	0	0	10
Total Accumulated Provision	498,603	0	0	0	
Net Utility Plant	1,557,000	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	449,833				449,833	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,083				30,083	4
						5
						6
Accruals charged other accounts (specify):						7
					0	8
					0	9
Salvage					0	10
Other credits (specify):						11
See footnote	18,687				18,687	12
Total credits	48,770	0	0	0	48,770	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	498,603	0	0	0	498,603	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
CABINET	183		183	0	1
MACHINERY & EQUIPMENT	6,585		6,585	0	2
'96 FORD 1/2 TON 4X4	10,571		10,571	0	3
TRUCK ACCESSORIES	524		524	0	4
Total Nonutility Property (121)	17,863	0	17,863	0	
Less accum. prov. depr. & amort. (122)	15,688		15,688	0	5
Net Nonutility Property	2,175	0	2,175	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	564	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	564	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	564	

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					0	1
Other					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	7,354	7,354	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>7,354</u>	<u>7,354</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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL STOCK (ACCTS. 201 AND 204)

Particulars (a)	Common Stock (201) (b)	Preferred Stock (204) (c)	
Par or stated value per share	15,000.00		1
Total par value provided in articles of incorporation			2
Total par value issued			3
Dividends declared per share for year			4

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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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)	
Other Long-Term Debt (224)					
MORTGAGE PAYABLE - BANK	12/31/2001	08/01/2005	7.75%	170,000	1
MORTGAGE PAYABLE - BANK	12/30/2001	08/01/2005	8.50%	711,534	2
Total for Account 224				881,534	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	16,766	1
Accruals:		
Charged water department expense	17,221	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>17,221</u>	
Taxes paid during year:		
County, state and local taxes	28,048	6
Social Security taxes	5,346	7
PSC Remainder Assessment	239	8
Other (explain):		
OTHER PAYROLL TAXES	241	9
Total payments and other debits	<u>33,874</u>	
Balance end of year	<u><u>113</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Associated Companies (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-term Debt (224)					
BANK MORTGAGE	(1,628)	15,991	9,949	4,414	3
Subtotal	(1,628)	15,991	9,949	4,414	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	(1,628)	15,991	9,949	4,414	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	709,015					709,015	1
Add credits during year:							
For Services	13,644					13,644	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	722,659	0	0	0	0	722,659	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Investments (124):		
NONE		1
Total (Acct. 124):	0	
Special Funds (125):		
NONE		2
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		3
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,444	4
Other (specify):		
NONE		5
Total (Acct. 142):	61,444	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	0	6
Other (specify):		
NONE		7
Total (Acct. 143):	0	
Prepayments (166):		
PREPAID INSURANCE	4,441	8
Total (Acct. 166):	4,441	
Extraordinary Property Losses (182):		
NONE		9
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		10
Total (Acct. 183):	0	
Other Deferred Credits (253):		
NONE		11
Total (Acct. 253):	0	
Accumulated Deferred Investment Tax Credits (255):		
NONE		12
Total (Acct. 255):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,571,925	0	0	0	1,571,925	1	
Materials and Supplies	7,354	0	0	0	7,354	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	474,218	0	0	0	474,218	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	715,837	0	0	0	715,837	6	
Other (specify):						0	7
Average Net Rate Base	389,224	0	0	0	389,224		
Net Operating Income	71,078	0	0	0	71,078	8	
Net Operating Income as a percent of Average Net Rate Base	18.26%	N/A	N/A	N/A	18.26%		

RETURN ON COMMON EQUITY COMPUTATION

1. Sort data on a corporate basis, not a consolidated basis.
2. The data used in calculating average common equity is based on monthly averages, if available.
3. If monthly averages are not available, use average of beginning and end of year.

Description (a)	Common Equity (b)	Common Equity Plus ITC (c)	
Average Common Equity			
Common Stock Outstanding	15,000		1
Premium on Capital Stock			2
Capital Stock Expense			3
Retained Earnings	(27,544)		4
Deferred Investment Tax Credit			5
Other (Specify):			
NONE			6
Average Common Stock Equity	(12,544)	0	
Net Income			
Add:			
Net Income	47,796		7
Other (Specify):			
NONE			8
Less:			
Preferred Dividends			9
Other (Specify):			
NONE			10
Adjusted Net Income	47,796	0	
Percent Return on Equity	-381.03%	0.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions, mergers, consolidation, or reorganization with other companies.

NONE

2. Details of new or significant changes in leasehold arrangements.

NONE

3. Estimated changes in revenues due to rate changes.

UTILITY IS IN THE PROCESS OF APPLYING FOR ADDITIONAL RATE INCREASE.

4. Obligations incurred or assumed, excluding commercial paper.

UTILITY INCURRED \$920,000 OF DEBT IN THE CONSTRUCTION OF A NEW WELL.

5. Changes in articles of incorporation or amendments to charter.

NONE

6. Docketed proceedings with the Public Service Commission.

NONE

7. Any additional matters.

ROME WATER UTILITY IS IN THE PROCESS OF CONSTRUCTING A NEW WELLSITE.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

THIS REPORT WAS PREPARED BY WIPFLI ULLRICH BERTELSON, CERTIFIED PUBLIC ACCOUNTANTS. THE FINANCIAL INFORMATION WAS OBTAINED FROM FILES MAINTAINED FOR THE PREPARATION OF AUDITED FINANCIAL STATEMENTS. NON-FINANCIAL INFORMATION WAS OBTAINED DIRECTLY FROM UTILITY PERSONNEL, AND WAS NOT SUBJECTED TO AUDITING PROCEDURES.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

Other credits is attributed to \$3000 for WI Method of Normalization Depreciation, and 15687 to a reclass of non utility assets.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

auditor called 1/16/03:

1. Will talk to Dan Boyle about \$ to adjust 2002 report
2. Will send us his calculation of depreciation
3. No \$ for benefits
4. some additional items related to construction were capitalized to a/c 345.

ele

January 6, 2003

Mr. Walter Seeger, President
Rome Water Utility
298 Leisure Lane
Nekoosa, WI 54457-8601

2001 Analytical Review DWCCA-5160-ELE

Dear Mr. Seeger:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please review your utility's classification of 2001 plant in service additions. It appears that Account 314, Wells and springs, is overstated. That account appears to include engineering fees that should be reallocated to include other plant accounts that were included in the construction project. It also appears that Account 314 includes the cost of SCADA equipment that should be reclassified to Account 379, Other General Equipment. Please submit your proposed journal entry to reclassify plant to the proper accounts.
2. Page F-8 shows depreciation expense in the amount of \$30,083. Please provide your calculation of this amount.
3. Page W-5 shows no dollars reported in Account 686, Pensions and Benefits. Does the utility pay for employee pensions and benefits? If the utility pays these benefits please show the amount and what account it is recorded in.
4. Page F-18 shows contribution in the amount of \$13,644 for services. Page W-7 shows \$15,611 of additions for Account 345, Services. Since Rate Schedule Cz-1 provides for actual cost for new services please explain the basis for the \$13,644 in contributions.

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

We appreciate your cooperation in providing the above information. If you

FINANCIAL SECTION FOOTNOTES

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

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5160 Rome.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	244,153	1
Total Sales of Water	244,153	
Other Operating Revenues		
Forfeited Discounts (470)	520	2
Other Water Revenues (474)	1,851	3
Total Other Operating Revenues	2,371	
Total Operating Revenues	246,524	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	77,042	4
General Expenses (680-690)	51,247	5
Total Operation and Maintenance Expenses	128,289	
Other Operating Expenses		
Depreciation Expense (403)	30,083	6
Amortization Expense (404)		7
Taxes Other Than Income Taxes (408.1)	8,928	8
Income taxes (409.1)	8,146	9
Investment Tax Credits, Deferred (412.1)		10
Investment Tax Credits, Restored (412.2)		11
Total Other Operating Expenses	47,157	
Total Operating Expenses	175,446	
NET OPERATING INCOME	71,078	

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	1,097	50,505	244,153	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1,097	50,505	244,153	
Metered Sales to General Customers (461)				
Residential				4
Commercial				5
Industrial				6
Total Metered Sales to General Customers (461)	0	0	0	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,097	50,505	244,153	

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)	
Forfeited Discounts (470):		
Customer late payment charges		1
Other (specify):		
FORFEITED DISCOUNTS	520	2
Total Forfeited Discounts (470)	520	
Other Water Revenues (474):		
MISCELLANEOUS RECEIPTS	1,851	3
Total Other Water Revenues (474)	1,851	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	38,600	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,162	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	25,609	6
Transportation Expenses (660)	1,671	7
Total Plant Operation and Maintenance Expenses	77,042	
GENERAL EXPENSES		
Administrative and General Salaries (680)	10,579	8
Office Supplies and Expenses (681)	9,367	9
Outside Services Employed (682)	15,217	10
Insurance Expense (684)	10,458	11
Employee Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,062	14
Uncollectible Accounts (690)	564	15
Total General Expenses	51,247	
Total Operation and Maintenance Expenses	128,289	

TAXES (ACCTS. 408.1 AND 409.1)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Taxes other than income taxes (Acct 408.1)			
Property Tax		4,058	1
Social Security		4,390	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		239	4
Other (specify): OTHER TAXES		241	5
Total taxes other than income taxes		8,928	
Income Taxes (Acct 409.1)			
FEDERAL & STATE INCOME TAXES		8,146	6
Total income taxes		8,146	
Total tax expense		17,074	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	120		1
Franchises and Consents (302)	0		2
Total Intangible Plant	120	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	25,014	62,000	3
Structures and Improvements (311)	0		4
Collecting and Impounding Reservoirs (312)	0		5
Lake, River and Other Intakes (313)	0		6
Wells and Springs (314)	188,246	434,968	7
Infiltration Galleries and Tunnels (315)	0		8
Supply Mains (316)	0		9
Total Source of Supply Plant	213,260	496,968	
PUMPING PLANT			
Land and Land rights (320)	0		10
Structures and Improvements (321)	72,793	154,367	11
Boiler Plant Equipment (322)	0		12
Other Power Production Equipment (323)	0		13
Steam Pumping Equipment (324)	0		14
Electric Pumping Equipment (325)	138,306	91,000	15
Diesel Pumping Equipment (326)	0		16
Hydraulic Pumping Equipment (327)	1,911		17
Other Pumping Equipment (328)	0		18
Total Pumping Plant	213,010	245,367	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		19
Structures and Improvements (331)	0		20
Water Treatment Equipment (332)	7,143		21
Total Water Treatment Plant	7,143	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		22
Structures and Improvements (341)	0		23
Distribution Reservoirs and Standpipes (342)	6,817		24
Transmission and Distribution Mains (343)	299,567	163,515	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			120	1
Franchises and Consents (302)			0	2
Total Intangible Plant	0	0	120	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			87,014	3
Structures and Improvements (311)			0	4
Collecting and Impounding Reservoirs (312)			0	5
Lake, River and Other Intakes (313)			0	6
Wells and Springs (314)			623,214	7
Infiltration Galleries and Tunnels (315)			0	8
Supply Mains (316)			0	9
Total Source of Supply Plant	0	0	710,228	
PUMPING PLANT				
Land and Land rights (320)			0	10
Structures and Improvements (321)			227,160	11
Boiler Plant Equipment (322)			0	12
Other Power Production Equipment (323)			0	13
Steam Pumping Equipment (324)			0	14
Electric Pumping Equipment (325)			229,306	15
Diesel Pumping Equipment (326)			0	16
Hydraulic Pumping Equipment (327)			1,911	17
Other Pumping Equipment (328)			0	18
Total Pumping Plant	0	0	458,377	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	19
Structures and Improvements (331)			0	20
Water Treatment Equipment (332)			7,143	21
Total Water Treatment Plant	0	0	7,143	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	22
Structures and Improvements (341)			0	23
Distribution Reservoirs and Standpipes (342)			6,817	24
Transmission and Distribution Mains (343)			463,082	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Fire Mains (344)	0		26
Services (345)	335,031	15,611	27
Meters (346)	0		28
Hydrants (348)	13,299		29
Other Transmission and Distribution Plant (349)	0		30
Total Transmission and Distribution Plant	654,714	179,126	
 GENERAL PLANT			
Land and Land Rights (370)	0		31
Structures and Improvements (371)	0		32
Office Furniture and Equipment (372)	0	6,966	33
Computer Equipment (372.1)	0	14,584	34
Transportation Equipment (379)	0	24,345	35
Total General Plant	0	45,895	
Total utility plant in service	1,088,247	967,356	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Fire Mains (344)			0 26
Services (345)			350,642 27
Meters (346)			0 28
Hydrants (348)			13,299 29
Other Transmission and Distribution Plant (349)			0 30
Total Transmission and Distribution Plant	0	0	833,840
GENERAL PLANT			
Land and Land Rights (370)			0 31
Structures and Improvements (371)			0 32
Office Furniture and Equipment (372)			6,966 33
Computer Equipment (372.1)			14,584 34
Transportation Equipment (379)			24,345 35
Total General Plant	0	0	45,895
Total utility plant in service	0	0	2,055,603

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,914	1,914	1
February			1,606	1,606	2
March			1,525	1,525	3
April			2,661	2,661	4
May			6,560	6,560	5
June			10,107	10,107	6
July			7,776	7,776	7
August			5,767	5,767	8
September			6,559	6,559	9
October			2,528	2,528	10
November			1,946	1,946	11
December			1,556	1,556	12
Total annual pumpage	0	0	50,505	50,505	
Less: Water sold				50,505	13
Volume pumped but not sold				0	14
Volume sold as a percent of volume pumped				100%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				0	20
Percent of water lost				0%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				784	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
SUPPLY AND DEMAAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				38	26
Date of minimum: 2/13/2001					27
Total KWH used for pumping for the year				85,692	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SHALLOW	1	80	18	1,166,400	Yes	1
SHALLOW - WELL SITE #2	2	80	30	1,872,000	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	WELL #1	WELL #2	WELL #3	1
Location	308 PENHURST	302 SOMERSET	309 PENHURST	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1985	1990	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	810	1,000	810	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	1985	1990	1987	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	40	60	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1977	1990	1970	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	4	6	4	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	30,000	10,000	10,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)	NONE			18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Is a corrosion control chemical used (yes, no)?	Y			22
Is a corrosion control chemical used (yes, no)?				23
Is water fluoridated (yes, no)?	Y			24
Is water fluoridated (yes, no)?				25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	S	3.000	60,000				60,000
A	S	4.000	17,000				17,000
P	S	6.000	49,560				49,560
A	S	8.000	2,864				2,864
Total Utility			129,424	0	0	0	129,424

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	777				777		1
M	1.000	298	20			318	40	2
M	1.500	2				2		3
Total Utility		1,077	20	0	0	1,097	40	

METERS

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

NONE

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.

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						
	6				6	1
Total Fire Hydrants	6	0	0	0	6	
Flushing Hydrants						
	45				45	2
Total Flushing Hydrants	45	0	0	0	45	

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:	51
Number of distribution system valves end of year:	114
Number of distribution valves operated during year:	114

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

CONSTRUCTION OF NEW WELL SITE, CAUSED A GENERAL INCREASE IN WATER OPERATION & MAINTENANCE EXPENSES.

Water Utility Plant in Service (Page W-07)

THE CONSTRUCTION OF A NEW WELL INCLUDED \$921,000 OF CAPITAL ASSETS PLACED INTO SERVICE IN THE FOURTH QUARTER OF 2001, AND ARE GROUPED BY FUNCTION ON PAGE W-07 (DETAIL HAS BEEN PREVIOUSLY PROVIDED TO THE PSC).

Pumping and Purchased Water Statistics (Page W-09)

CLIENT DID NOT PROVIDE ANY GALLONS PUMPED FOR WATER PRODUCTION, WATER QUALITY AND SYSTEM MAINTENANCE.

Meters (Page W-16)

NOT APPLICABLE.
