



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COMBINED LOCKS WATER UTILITY

Principal Office: 405 WALLACE STREET
COMBINED LOCKS, WI 54113

For the Year Ended: DECEMBER 31, 2000

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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____ , certify that I
COMBINED LOCKS WATER UTILITY
(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) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COMBINED LOCKS WATER UTILITY

Utility Address: 405 WALLACE STREET
COMBINED LOCKS, WI 54113

When was utility organized? 1/1/1937

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARK VAN THIEL

Title: ADMINISTRATOR

Office Address:

405 WALLACE STREET
COMBINED LOCKS, WI 54113

Telephone: (920) 788 - 7740

Fax Number: (920) 788 - 7742

E-mail Address:

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

Name: ERICKSON & ASSOCIATES, S.C.

Title:

Office Address: ERICKSON & ASSOCIATES, S.C.

1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

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

Name: MR DAVID KING

Title: COMMISSION CHAIRMAN

Office Address:

405 WALLACE STREET
COMBINED LOCKS, WI 54113

Telephone: (920) 788 - 7740

Fax Number: (920) 788 - 7742

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: ERICKSON & ASSOCIATES, S.C.

Title:

Office Address: ERICKSON & ASSOCIATES, S.C.

1000 WEST COLLEGE AVENUE

P.O. BOX 1116

APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

Date of most recent audit report: 2/8/2001

Period covered by most recent audit: 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MARK RISTAU

Title: UTILITY SUPERINTENDENT

Office Address:

405 WALLACE STREET

COMBINED LOCKS, WI 54113

Telephone: (920) 788 - 7740

Fax Number: (920) 788 - 7742

E-mail Address:

Name: MARK VAN THIEL

Title: ADMINISTRATOR/UTILITY COMM. SEC.

Office Address:

405 WALLACE STREET

COMBINED LOCKS, WI 54113

Telephone: (920) 788 - 7740

Fax Number: (920) 788 - 7742

E-mail Address:

Name of utility commission/committee: COMBINED LOCKS WATER UTILITY

Names of members of utility commission/committee:

DAVID KING, COMMISSION CHAIRMAN

MARY JO LAMERS

BRIAN MENTING

JOHN NEUMEIER

BETH SEWALL

ED TAGGART

GERALD VANDER PAS

Is sewer service rendered by the utility? NO

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:

IDENTIFICATION AND OWNERSHIP

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	321,693	317,037	1
Operating Expenses:			
Operation and Maintenance Expense (401)	269,288	264,825	2
Depreciation Expense (403)	31,404	30,839	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,891	25,844	5
Total Operating Expenses	327,583	321,508	
Net Operating Income	(5,890)	(4,471)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(5,890)	(4,471)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,594	7,398	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,594	7,398	
Total Income	5,704	2,927	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,704	2,927	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,772	2,368	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,772	2,368	
Net Income	3,932	559	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	177,113	176,554	19
Balance Transferred from Income (433)	3,932	559	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	181,045	177,113	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	11,594	4
Total (Acct. 419):	11,594	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	321,693	0	0	0	321,693	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	321,693	0	0	0	321,693	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,470,422	1,316,787	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	288,787	257,420	2
Net Utility Plant	1,181,635	1,059,367	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,306	9,232	8
Temporary Cash Investments (132)	202,182	107,933	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,707	43,849	11
Other Accounts Receivable (143)	0	48,024	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	6,001	4,172	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	14,145	14,145	17
Total Current and Accrued Assets	326,341	227,355	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,507,976	1,286,722	

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)	250,347	250,347	21
Appropriated Earned Surplus (215)	250,000	250,000	22
Unappropriated Earned Surplus (216)	181,045	177,113	23
Total Proprietary Capital	681,392	677,460	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	18,869	39,375	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	18,869	39,375	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	54,197	45,674	28
Payables to Municipality (233)	152,576	65,869	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,829	36,863	31
Interest Accrued (237)	3,036	3,819	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	244,638	152,225	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	563,077	417,662	38
Total Liabilities and Other Credits	1,507,976	1,286,722	

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)	1,325,007	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	145,415				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,470,422	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	288,787	0	0	0	9
Total Accumulated Provision	288,787	0	0	0	
Net Utility Plant	1,181,635	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	257,420				257,420	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,404				31,404	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,792				1,792	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,196	0	0	0	33,196	13
Debits during year						14
Book cost of plant retired	1,829				1,829	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,829	0	0	0	1,829	19
Balance End of Year	288,787	0	0	0	288,787	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.51%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,001	4,172 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	6,001	4,172

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	250,347	1
Changes during year (explain):		2
Balance end of year	<u><u>250,347</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)	
Advances (223)					
BOARD OF COMM OF PBL LANDS	07/11/1987	03/15/2002	5.25%	18,869	1
Total for Account 223				18,869	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,863	1
Accruals:		
Charged water department expense	21,573	2
Charged electric department expense	580	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>22,153</u>	
Taxes paid during year:		
County, state and local taxes	24,187	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>24,187</u>	
Balance end of year	<u><u>34,829</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			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
BD OF COMM OF PBL LANDS	3,819	1,772	2,555	3,036	2
Subtotal	3,819	1,772	2,555	3,036	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,819	1,772	2,555	3,036	

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	417,662	0	0	0	0	417,662	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CONSTRUCTION IN PROGRESS	145,415					145,415	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	563,077	0	0	0	0	563,077	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	41,302	5
Electric		6
Sewer (Regulated)	46,405	7
Other (specify):		
NONE		8
Total (Acct. 142):	87,707	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND	82,562	16
SEWER USER FEE PAYABLE	70,014	17
Total (Acct. 233):	152,576	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,320,897	0	0	0	1,320,897	1
Materials and Supplies	5,086	0	0	0	5,086	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	273,103	0	0	0	273,103	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	490,369	0	0	0	490,369	6
Other (specify):					0	7
Average Net Rate Base	562,511	0	0	0	562,511	
Net Operating Income	(5,890)	0	0	0	(5,890)	8
Net Operating Income as a percent of Average Net Rate Base	-1.05%	N/A	N/A	N/A	-1.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	250,347	1
Appropriated Earned Surplus	250,000	2
Unappropriated Earned Surplus	179,079	3
Other (Specify):		4
Total Average Proprietary Capital	679,426	
Net Income		
Net Income	3,932	5
Percent Return on Proprietary Capital	0.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

TO: Mr. Peter Leege, Financial Specialist
 Wisconsin Public Service Commission

RE: DWCCA-1310-PJL
 Combined Locks Water Department

Dear Peter -

First let me apologize for not responding in a more timely fashion to your request for information. We had thought that our auditors had responded directly to you - which is evidently not the case.

I offer the following information per your request:

Regarding Item #1. No response was necessary.

Regarding Item #2. Construction costs were paid for through the general fund

Regarding Item #3. I've attached a spread sheet file for your review to explain changes in expense accounts.

I hope this information is adequate. Please feel free to contact me if additional information is requested.

Mark Van Thiel, Administrator
 Village of Combined Locks

COMBINED LOCKS WATER DEPARTMENT
 PSC EXPENSE EXPLANATIONS - W-5
 12/31/2000

2000	1999				
Salaries and Wages	\$11,066	\$7,677	\$3,389	44.14%	due to increase in water break wages
Purchased Water	\$140,668	\$142,957	\$(2,289)	-1.60%	
Supplies and Expenses	\$19,775	\$41,776	\$(22,001)	52.66%	lower capital project expenditures
Transportation Expenses	\$7,000	\$-	\$7,000		ERR reimbursement general fund for use of village equipment

Total Plant Operation and Maintenance Expenses \$178,509 \$192,410

Administrative and General Salaries	\$52,800	\$36,812	\$15,988	43.43%	more allocated to water department than in prior years.
Office Supplies & Expenses	\$5,646	\$2,482	\$3,164		higher postage, minor equipment purchase
Outside Services Employed	\$3,675	\$3,500	\$175	5.00%	
Insurance Expense	\$2,100	\$1,700	\$400	23.53%	more allocated to Water Department than in prior years

FINANCIAL SECTION FOOTNOTES

Employees Pensions and Benefits	\$14,508	\$13,267	\$1,241	9.35%
Miscellaneous General Expenses	\$12,050	\$14,654	\$(2,604)	-17.77%
 Total General Operating Expenses	 \$90,779	 \$72,415		
 Total operation and Maintenance Expenses	 \$269,288	 \$264,825		

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 24, 2001

Mr. Mark Van Thiel, Administrator
Combined Locks Water Utility
405 Wallace Street
Combined Locks, WI 54113-1129

2000 Analytical Review DWCCA-1310-PJL

Dear Mr. Van Thiel:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours and it appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.
2. In reference to pages F-6 and F-17, it appears that a construction project has been recorded by debiting Account 395, Construction Work in Progress, and crediting Account 271, Contributions in Aid of Construction. Please indicate whether this is construction costs which have already been paid by the receipt of grants, or if not, please explain this transaction.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1310.doc

Response received 7/27/01, see next page. For any difficulties reading
Excel spreadsheet which was pasted in, see copy W/COMPL/LEEGE/1310 COMBINED
LOCKS PSC EXPENSE EXPLANATION.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	317,268	1
Total Sales of Water	317,268	
Other Operating Revenues		
Forfeited Discounts (470)	1,669	2
Other Water Revenues (474)	2,756	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,425	
Total Operating Revenues	321,693	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	178,509	5
General Operating Expenses (680-690)	90,779	6
Total Operation and Maintenance Expenses	269,288	
Other Operating Expenses		
Depreciation Expense (403)	31,404	7
Amortization Expense (404)		8
Taxes (408)	26,891	9
Total Other Operating Expenses	58,295	
Total Operating Expenses	327,583	
NET OPERATING INCOME	(5,890)	

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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	940	46,949	167,703	4
Commercial	15	1,626	5,208	5
Industrial	5	28,723	58,993	6
Total Metered Sales to General Customers (461)	960	77,298	231,904	
Private Fire Protection Service (462)	2		744	7
Public Fire Protection Service (463)	1		82,930	8
Other Sales to Public Authorities (464)	3	661	1,690	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 966	 77,959	 317,268	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	82,930	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	82,930	
Forfeited Discounts (470):		
Customer late payment charges	1,669	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,669	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,756	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,756	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,066	1
Purchased Water (610)	140,668	2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)		4
Supplies and Expenses (640)	19,775	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	7,000	7
Total Plant Operation and Maintenance Expenses	178,509	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	52,800	8
Office Supplies and Expenses (681)	5,646	9
Outside Services Employed (682)	3,675	10
Insurance Expense (684)	2,100	11
Employees Pensions and Benefits (686)	14,508	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	12,050	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	90,779	
 Total Operation and Maintenance Expenses	 269,288	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,153	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		580	2
Net property tax equivalent		21,573	
Social Security		4,866	3
PSC Remainder Assessment		452	4
Other (specify): NONE			5
Total tax expense		26,891	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216100				3
County tax rate	mills		5.573800				4
Local tax rate	mills		5.702000				5
School tax rate	mills		11.787500				6
Voc. school tax rate	mills		2.004100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.283500				10
Less: state credit	mills		1.779100				11
Net tax rate	mills		23.504400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.702000				14
Combined School Tax Rate	mills		13.791600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.493600				17
Total Tax Rate	mills		25.283500				18
Ratio of Local and School Tax to Total	dec.		0.771001				19
Total tax net of state credit	mills		23.504400				20
Net Local and School Tax Rate	mills		18.121912				21
Utility Plant, Jan. 1	\$	1,316,787	1,316,787				22
Materials & Supplies	\$	4,172	4,172				23
Subtotal	\$	1,320,959	1,320,959				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,320,959	1,320,959				26
Assessment Ratio	dec.		0.925432				27
Assessed Value	\$	1,222,458	1,222,458				28
Net Local & School Rate	mills		18.121912				29
Tax Equiv. Computed for Current Year	\$	22,153	22,153				30
Tax Equivalent per 1994 PSC Report	\$	17,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,153					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	0	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	0	0
PUMPING PLANT		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	0	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	0	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
Total Pumping Plant	0	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	0	23
Total Water Treatment Plant	0	0
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)	0	24
Structures and Improvements (341)	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	877,638		27
Fire Mains (344)	0		28
Services (345)	132,729		29
Meters (346)	69,176	5,388	30
Hydrants (348)	83,803	1,980	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,163,346	7,368	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	93,825		37
Other General Equipment (379)	48,366	2,681	38
Other Tangible Property (390)	11,250		39
Total General Plant	153,441	2,681	
Total utility plant in service directly assignable	1,316,787	10,049	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,316,787	10,049	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			877,638 27
Fire Mains (344)			0 28
Services (345)			132,729 29
Meters (346)	1,243		73,321 30
Hydrants (348)	586		85,197 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,829	0	1,168,885
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			93,825 37
Other General Equipment (379)			51,047 38
Other Tangible Property (390)			11,250 39
Total General Plant	0	0	156,122
Total utility plant in service directly assignable	1,829	0	1,325,007
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,829	0	1,325,007

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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				0	1
February				0	2
March	21,140			21,140	3
April				0	4
May				0	5
June	21,530			21,530	6
July				0	7
August				0	8
September	23,010			23,010	9
October				0	10
November				0	11
December	27,230			27,230	12
Total for year	92,910	0	0	92,910	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				92,910	16
Less: Water sold				77,959	17
Losses and unaccounted for				14,951	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year					26
If water is purchased: Vendor Name: KIMBERLY WATER DEPARTMENT					27
Point of Delivery: VILLAGE LIMITS					28

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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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)
--------------------	---------------	---------------	---------------

NONE

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)
--------------------	---------------	---------------	---------------

NONE

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	585	0	0	0	585	1
M	D	6.000	30,195	0	0	0	30,195	2
P	D	6.000	3,161	0	0	0	3,161	3
M	D	8.000	20,983	0	0	0	20,983	4
P	D	8.000	17,472	0	0	0	17,472	5
M	D	10.000	4,728	0	0	0	4,728	6
P	D	10.000	5,024	0	0	0	5,024	7
P	D	12.000	637	0	0	0	637	8
Total Within Municipality			82,785	0	0	0	82,785	
Total Utility			82,785	0	0	0	82,785	

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	741	0	0	0	741		1
M	1.000	277	0	0	0	277	149	2
M	1.500	3	0	0	0	3		3
M	2.000	9	0	0	0	9		4
M	3.000	2	0	0	0	2		5
Total Utility		1,032	0	0	0	1,032	149	

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).

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	944	66	17	0	993	64	1
1.500	3	0	0	0	3	0	2
2.000	3	0	0	0	3	0	3
3.000	1	1	0	0	2	0	4
4.000	3	1	0	0	4	0	5
Total:	954	68	17	0	1,005	64	

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	938	13	1	0	0	41	993	1
1.500	1	1	1	0	0	0	3	2
2.000	1	1	0	1	0	0	3	3
3.000	0	0	0	1	1	0	2	4
4.000	0	0	3	1	0	0	4	5
Total:	940	15	5	3	1	41	1,005	

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	143	1	1		143	2
Total Fire Hydrants	143	1	1	0	143	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	85
Number of distribution system valves end of year:	202
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

COMBINED LOCKS WATER DEPARTMENT
 PSC EXPENSE EXPLANATIONS - W-5
 12/31/2000

2000	1999				
Salaries and Wages	\$11,066	\$7,677	\$3,389	44.14%	due to increase in water break wages
Purchased Water	\$140,668	\$142,957	\$(2,289)	-1.60%	
Supplies and Expenses	\$19,775	\$41,776	\$(22,001)	52.66%	lower capital project expenditures
Transportation Expenses	\$7,000	\$-	\$7,000		ERR reimbursement general fund for use of village equipment

Total Plant Operation and Maintenance Expenses \$178,509 \$192,410

Administrative and General Salaries	\$52,800	\$36,812	\$15,988	43.43%	more allocated to water department than in prior years.
Office Supplies & Expenses	\$5,646	\$2,482	\$3,164		higher postage, minor equipment purchase
Outside Services Employed	\$3,675	\$3,500	\$175	5.00%	
Insurance Expense	\$2,100	\$1,700	\$400	23.53%	more allocated to Water Department than in prior years
Employees Pensions and Benefits	\$14,508	\$13,267	\$1,241	9.35%	
Miscellaneous General Expenses	\$12,050	\$14,654	\$(2,604)	-17.77%	

Total General Operating Expenses \$90,779 \$72,415

Total operation and Maintenance Expenses \$269,288 \$264,825