



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LONE ROCK WATER UTILITY

Principal Office: 220 E. PEARL STREET
LONE ROCK, WI 53556

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 BEVERLY DIETZMAN of
(Person responsible for accounts)

LONE ROCK WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/28/2001
(Date)

BOOKKEEPER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LONE ROCK WATER UTILITY

Utility Address: 220 E. PEARL STREET
LONE ROCK, WI 53556

When was utility organized? 6/1/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS BEVERLY DIETZMAN

Title: BOOKKEEPER

Office Address:

220 E. PEARL ST
LONE ROCK, WI 53556

Telephone: (608) 583 - 2291

Fax Number:

E-mail Address:

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

Name: MR JOSEPH L HALVERSON CPA

Title: ACCOUNTANT

Office Address: JOSEPH L. HALVERSON CPA, S.C.

242 W. COURT STREET
RICHLAND CENTER, WI 53581

Telephone: (608) 647 - 6357

Fax Number: (608) 647 - 4874

E-mail Address: joecpa@mwt.net

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

Name: DEAN EWERS

Title: CHAIRMAN OF WATER AND SEWER COMMISSION

Office Address:

621 W. UNION STREET
LONE ROCK, WI 53556

Telephone: (608) 583 - 2528

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: BEVERLY DIETZMAN

Title: VILLAGE CLERK

Office Address:

220 E. PEARL ST.
P.O. BOX 338
LONE ROCK, WI 53556

Telephone: (608) 583 - 2951

Fax Number:

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMISSION

Names of members of utility commission/committee:

MR DEAN EWERS
DR JR MARSHALL
MR BUDDY RENO

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	76,904	72,850	1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,944	27,760	2
Depreciation Expense (403)	20,100	19,225	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,689	17,640	5
Total Operating Expenses	62,733	64,625	
Net Operating Income	14,171	8,225	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,171	8,225	
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)	3,472	3,243	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,472	3,243	
Total Income	17,643	11,468	
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	17,643	11,468	
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)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	17,643	11,468	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,279	23,864	19
Balance Transferred from Income (433)	17,643	11,468	20
Miscellaneous Credits to Surplus (434)	43,003	16,720	21
Miscellaneous Debits to Surplus--Debit (435)	0	32,773	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)	79,925	19,279	

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 ON CD	3,472	4
Total (Acct. 419):	3,472	
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):		
2000 TAX EQUIVALENT	16,720	8
CLOSE OUT SEWER ACCOUNT	26,283	9
Total (Acct. 434):	43,003	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	76,904	0	0	0	76,904	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	76,904	0	0	0	76,904	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	932,131	879,787	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	273,292	252,283	2
Net Utility Plant	658,839	627,504	
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)	20,916	(8)	8
Temporary Cash Investments (132)	63,481	60,414	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,879	11,763	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,853	13,941	14
Materials and Supplies (150)	1,270	1,684	15
Prepayments (165)	100	105	16
Other Current and Accrued Assets (170)	457	393	17
Total Current and Accrued Assets	111,956	88,292	
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	770,795	715,796	

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)	21,908	21,908	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	79,925	19,279	23
Total Proprietary Capital	101,833	41,187	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	148,688	155,207	26
Total Long-Term Debt	148,688	155,207	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	417	247	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	483	491	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	900	738	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	519,374	518,664	38
Total Liabilities and Other Credits	770,795	715,796	

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)	932,131	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)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	932,131	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	273,292	0	0	0	9
Total Accumulated Provision	273,292	0	0	0	
Net Utility Plant	658,839	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	252,283				252,283	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,100				20,100	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	909				909	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,009	0	0	0	21,009	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	273,292	0	0	0	273,292	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.32%					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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	1,270	1,684 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>1,270</u>	<u>1,684</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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	21,908	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>21,908</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)	
Other Long-Term Debt (224)					
T.I.F. FUNDS	07/01/1999	07/01/2013	0.00%	130,000	1
ED MCCASKEY NOTE PAYABLE	04/01/1995	07/01/2026	0.00%	18,688	2
Total for Account 224				148,688	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	491	1
Accruals:		
Charged water department expense	17,701	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>17,701</u>	
Taxes paid during year:		
County, state and local taxes	16,337	6
Social Security taxes	1,281	7
PSC Remainder Assessment	91	8
Other (explain):		
NONE		9
Total payments and other debits	<u>17,709</u>	
Balance end of year	<u><u>483</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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	518,664	0	0	0	0	518,664	1
Add credits during year:							
For Services	710					710	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	519,374	0	0	0	0	519,374	
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	12,879	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,879	
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):		
ACCOUNTS RECEIVABLE FROM MUNICIPALITY (FOR HYDRANT FEES)	12,853	12
Total (Acct. 145):	12,853	
Prepayments (165):		
PSC REMAINDER	100	13
Total (Acct. 165):	100	
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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	905,959	0	0	0	905,959	1
Materials and Supplies	1,477	0	0	0	1,477	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	262,787	0	0	0	262,787	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	519,019	0	0	0	519,019	6
Other (specify):					0	7
Average Net Rate Base	125,630	0	0	0	125,630	
Net Operating Income	14,171	0	0	0	14,171	8
Net Operating Income as a percent of Average Net Rate Base	11.28%	N/A	N/A	N/A	11.28%	

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	21,908	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	49,602	3
Other (Specify):		4
Total Average Proprietary Capital	71,510	
Net Income		
Net Income	17,643	5
Percent Return on Proprietary Capital	24.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE MAJOR IMPROVEMENT WAS PAINTING AND SEALING THE WATER TOWER

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THE ED MCCASKEY LOAN IS BEING PAID BACK FROM PROCEEDS FROM THE REVENUES CHARGED IN THAT SUBDIVISION. NO INTEREST IS CHARGED ON THIS LOAN

THE TIF FUNDS ARE REQUIRED TO BE PAID BACK AT \$10,000 A YEAR FOR 14 YEARS. NO INTEREST IS BEING CHARGED ON THIS LOAN.

Signature Page (Page ii)

To the Lone Rock Water Commission Committee
Lone Rock Water Utility
220 E. Pearl Street
Lone Rock, WI 53556

I have compiled the accompanying balance sheet for the Lone Rock Water Utility as of December 31, 2000, and the related statement of income for the year then ended, including the accompanying prescribed form in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

My compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. I have not audited or reviewed the financial statements referred to above, and, accordingly, do not express an opinion or any form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from the accrual basis of accounting. Accordingly, these financial statements are not designed for those who are not informed about such differences.

JOSEPH L. HALVERSON
Certified Public Accountant

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2001

Mrs. Beverly Dietzman, Bookkeeper
Lone Rock Utilities
220 East Pearl Street
Lone Rock, WI 53556-9999

2000 Analytical Review DWCCA-3190-PJL

Dear Mrs. Dietzman:

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 directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a description of the \$12,853 reported in Account 145, Receivables from Municipality and follow this procedure in the future.
2. As directed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how the services reported as added during the year were financed and follow this procedure in the future.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 682, Outside Services Employed and follow this procedure in the future.
4. The footnote to page W-8 indicates that the \$45,746 addition to Account 321, Structures and Improvements, is the cost of painting and sealing the water tower. Painting and sealing the water tower is not considered a capital expenditure, rather it is a maintenance project which occurs periodically throughout the life of the structure. During 2001 the \$45,746 should be reclassified to Account 183, Other Deferred Debits. Because of the magnitude of the amount, upon a written request from the utility the Commission will allow amortization of the balance in Account 183 over a period of years. This would provide for recovery of the cost in customers' rates at your next rate case. Therefore, please submit such a written request to the Commission and indicate the number of years over which you prefer to amortize this amount. Upon receipt of your request, the staff will analyze it and furnish a written response to you.
5. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$421 (see enclosed worksheet).

FINANCIAL SECTION FOOTNOTES

Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

6. We appreciate the response from you to our letter of January 4, 2001, about minimizing water losses. While your utility's 1997 reported loss was extremely high, subsequent years have shown reasonable trend toward improvement. We will continue monitoring this to see if acceptable levels are maintained. It was reported that leak repairs was the only action taken to reduce losses. There are many more approaches to reducing water losses and these additional approaches were described in the attachment to our letter. We will continue monitoring this and working with you as needed about this issue.

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. We prefer that you respond by e-mail if it is convenient for you to 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 Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3190.doc

Enclosure

Received amortization request regarding item # 4 on 8/8/01.

Response letter received 8/24/01:

- #1, receivables in a/cc 145 is for hydrant fees.
- #2, All new services reported for the year 2000 are paid by customers.
- #3, Outside services in 1999 were much higher than 2000 due to the hiring of several outside firms to help with the leak detection and management.
- #4, amortization approved 8/2001.
- #5, utility was not charging proper amount for hydrants.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	74,650	1
Total Sales of Water	74,650	
Other Operating Revenues		
Forfeited Discounts (470)	205	2
Other Water Revenues (474)	2,049	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,254	
Total Operating Revenues	76,904	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,200	5
General Operating Expenses (680-690)	2,744	6
Total Operation and Maintenance Expenses	24,944	
Other Operating Expenses		
Depreciation Expense (403)	20,100	7
Amortization Expense (404)		8
Taxes (408)	17,689	9
Total Other Operating Expenses	37,789	
Total Operating Expenses	62,733	
NET OPERATING INCOME	14,171	

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	329	15,901	38,189	4
Commercial	20	2,966	4,008	5
Industrial	1	529	964	6
Total Metered Sales to General Customers (461)	350	19,396	43,161	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	8		31,489	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	358	19,396	74,650	

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)	31,489	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)	31,489	
Forfeited Discounts (470):		
Customer late payment charges	205	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	205	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,091	7
Other (specify):		
METER RENTAL	958	8
Total Other Water Revenues (474)	2,049	
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)	16,737	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,559	3
Chemicals (630)	532	4
Supplies and Expenses (640)	452	5
Repairs of Water Plant (650)	920	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	22,200	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	1,217	9
Outside Services Employed (682)	1,332	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	195	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	2,744	
Total Operation and Maintenance Expenses	24,944	

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		16,720	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	TAXES ON METERS TO SEWER	383	2
Net property tax equivalent		16,337	
Social Security		1,281	3
PSC Remainder Assessment		91	4
Other (specify): ADJUSTMENT		(20)	5
Total tax expense		17,689	

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			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209000				3
County tax rate	mills		7.662114				4
Local tax rate	mills		4.657628				5
School tax rate	mills		9.474102				6
Voc. school tax rate	mills		1.532824				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.535668				10
Less: state credit	mills		1.359885				11
Net tax rate	mills		22.175783				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.657628				14
Combined School Tax Rate	mills		11.006926				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.664554				17
Total Tax Rate	mills		23.535668				18
Ratio of Local and School Tax to Total	dec.		0.665567				19
Total tax net of state credit	mills		22.175783				20
Net Local and School Tax Rate	mills		14.759460				21
Utility Plant, Jan. 1	\$	932,131	932,131				22
Materials & Supplies	\$	1,684	1,684				23
Subtotal	\$	933,815	933,815				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	933,815	933,815				26
Assessment Ratio	dec.		0.956928				27
Assessed Value	\$	893,594	893,594				28
Net Local & School Rate	mills		14.759460				29
Tax Equiv. Computed for Current Year	\$	13,189	13,189				30
Tax Equivalent per 1994 PSC Report	\$	16,720					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	16,720					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)	200		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)	39,698		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	39,898	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	58,901	45,746	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	127,372		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	186,273	45,746	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,803	533	23
Total Water Treatment Plant	1,803	533	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		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)			200 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)			39,698 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	39,898
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			104,647 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			127,372 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	232,019
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,336 23
Total Water Treatment Plant	0	0	2,336
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			200 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)	199,416		26
Transmission and Distribution Mains (343)	223,523		27
Fire Mains (344)	0		28
Services (345)	115,907	5,270	29
Meters (346)	35,727	795	30
Hydrants (348)	76,457		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	651,230	6,065	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	56		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	527		39
Total General Plant	583	0	
Total utility plant in service directly assignable	879,787	52,344	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	879,787	52,344	

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)			199,416 26
Transmission and Distribution Mains (343)			223,523 27
Fire Mains (344)			0 28
Services (345)			121,177 29
Meters (346)			36,522 30
Hydrants (348)			76,457 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	657,295
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			56 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			527 39
Total General Plant	0	0	583
Total utility plant in service directly assignable	0	0	932,131
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	932,131

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			1,907	1,907	1
February			1,810	1,810	2
March			1,921	1,921	3
April			2,057	2,057	4
May			2,728	2,728	5
June			2,092	2,092	6
July			2,715	2,715	7
August			8,185	8,185	8
September			4,877	4,877	9
October			2,364	2,364	10
November			2,374	2,374	11
December			2,583	2,583	12
Total for year	0	0	35,613	35,613	
Less: Measured or estimated water used in main flushing and water treatment during year				3,400	13
Less: Other utility use				8,350	14
Other utility use explanation:					15
Water used during the painting process at the water tower.					
Water pumped into distribution system				23,863	16
Less: Water sold				19,396	17
Losses and unaccounted for				4,467	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				451	21
Date of maximum: 9/3/2000					22
Cause of maximum:					23
HEAT AND HUMIDITY					
Minimum gallons pumped by all methods in any one day during reporting year				55	24
Date of minimum: 1/13/2000					25
Total KWH used for pumping for the year				37,732	26
If water is purchased: Vendor Name:					27
Point of Delivery:					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)
Identification	PUMP1	PUMP2	1
Location	LONE ROCK	LONE ROCK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	UNKNOWN	UNKNOWN	5
Year Installed	1984	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	10
Year Installed	1981	1984	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	150	150	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	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		3
Year constructed	1947	1984		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	150	162		6
Total capacity in gallons	20,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0		0	0	0	1
M	D	4.000	223	0	0	0	223	2
M	D	6.000	24,558	0	0	0	24,558	3
M	D	8.000	5,935	0	0	0	5,935	4
M	D	10.000	731	0	0	0	731	5
M	D	12.000	68	0	0	0	68	6
Total Within Municipality			31,515	0	0	0	31,515	
Total Utility			31,515	0	0	0	31,515	

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	327	2		0	329		1
M	1.000	0	1		(1)	0		2
M	1.250	0	1	0	(1)	0		3
Total Utility		327	4	0	(2)	329	0	

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).

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	385	12		0	397	65	1
1.000	8	0	0	0	8	0	2
2.000	5	0	0	0	5	0	3
Total:	398	12	0	0	410	65	

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	387	0	0	0	0	10	397	1
1.000	8	0	0	0	0	0	8	2
2.000	5	0	0	0	0	0	5	3
Total:	400	0	0	0	0	10	410	

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	58				58	2
Total Fire Hydrants	58	0	0	0	58	
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:	58
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review:

Outside services in 1999 were much higher than 2000 due to the hiring of several outside firms to help with the leak detection and management. (PJL)

Water Utility Plant in Service (Page W-08)

THE MAJOR EXPENDITURES IN STRUCTURES AND IMPROVEMENTS WAS THE PAINTING AND SEALING OF THE WATER TOWER.

Water Services (Page W-16)

WE RECEIVED A LETTER FROM THE PSC AND CORRECTED THE NUMBER OF SERVICES ON THIS SCHEDULE TO 327 ALL OF WHICH WERE 3/4". IN THE PAST WE HAD ALWAYS BEEN REPORTING ON THE STATISTICAL SCHEDULES THE NUMBER OF FEET OF NEW SERVICES ADDED DURING THE YEAR. WE HAVE CORRECTED THIS SCHEDULE TO REFLECT THE NUMBER OF SERVICES ADDED FOR THIS TYPE OF SERVICE.

Per review response:

All new services reported for the year 2000 are paid by customers. (PJL)
