



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LYNDON STATION MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 174
LYNDON STATION, WI 53944

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LYNDON STATION MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 174
LYNDON STATION, WI 53944

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: MS RACHEL DOMBROSKI

Title: UTILITY CLERK

Office Address:

P.O. BOX 174
LYNDON STATION, WI 53944

Telephone: (608) 666 - 3005

Fax Number:

E-mail Address:

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

Name: CLIFTON GUNDERSON LLP

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address:

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

Name: MR DON COUGHLIN

Title: VILLAGE PRESIDENT

Office Address:

306 PROSPECT STREET
LYNDON STATION, WI 53944

Telephone: (608) 666 - 2500

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: MR STEVE KLICKO

Title: PUBLIC WORKS DIRECTOR

Office Address:

P.O. BOX 408
LYNDON STATION, WI 53944

Telephone: (608) 666 - 2138

Fax Number:

E-mail Address:

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

- MR DONALD COUGHLIN, VILLAGE PRESIDENT
- MS CAROL DOYLE
- MR ED MC DONALD

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:

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)	40,192	40,549	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,472	26,333	2
Depreciation Expense (403)	8,719	8,435	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,222	8,856	5
Total Operating Expenses	59,413	43,624	
Net Operating Income	(19,221)	(3,075)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(19,221)	(3,075)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	3,953	3,735	8
Interest and Dividend Income (419)	578	759	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,531	4,494	
Total Income	(14,690)	1,419	
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	(14,690)	1,419	
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	(14,690)	1,419	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	41,069	39,650	19
Balance Transferred from Income (433)	(14,690)	1,419	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)	26,379	41,069	

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):		
FROM CELLULAR PHONE COMPANY-ANTENA ON TOWER	3,953	3
Total (Acct. 418):	3,953	
Interest and Dividend Income (419):		
ON SAVINGS	578	4
Total (Acct. 419):	578	
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

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	40,192	0	0	0	40,192	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	40,192	0	0	0	40,192	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	582,609	556,188	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	135,406	126,360	2
Net Utility Plant	447,203	429,828	
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)	9,465	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	9,465	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,867	47,567	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,456	7,298	11
Other Accounts Receivable (143)	7,880	631	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,943	3,661	14
Materials and Supplies (150)	8,883	8,065	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	56,029	67,222	
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	512,697	497,050	

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)	140,891	140,891	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	26,379	41,069	23
Total Proprietary Capital	167,270	181,960	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,250	2,250	26
Total Long-Term Debt	2,250	2,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,039	6,281	28
Payables to Municipality (233)	19,271	8,436	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,745	967	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	272	33
Total Current and Accrued Liabilities	32,055	15,956	
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)	311,122	296,884	38
Total Liabilities and Other Credits	512,697	497,050	

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)	582,609	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	582,609	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	135,406	0	0	0	9
Total Accumulated Provision	135,406	0	0	0	
Net Utility Plant	447,203	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	126,360				126,360	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,719				8,719	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	502				502	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,221	0	0	0	9,221	13
Debits during year						14
Book cost of plant retired	175				175	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	175	0	0	0	175	19
Balance End of Year	135,406	0	0	0	135,406	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.62%					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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,883	8,065
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>8,883</u>	<u>8,065</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)		
<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	140,891	1
Changes during year (explain):		2
Balance end of year	<u><u>140,891</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)					
DUE TO BLOCK GRANT	09/30/1994	09/30/1999	0.00%	2,250	1
Total for Account 224				2,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	967	1
Accruals:		
Charged water department expense	10,222	2
Charged electric department expense		3
Charged sewer department expense	323	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,545</u>	
Taxes paid during year:		
County, state and local taxes	9,688	6
Social Security taxes	29	7
PSC Remainder Assessment	50	8
Other (explain):		
NONE		9
Total payments and other debits	<u>9,767</u>	
Balance end of year	<u><u>1,745</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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	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	296,884	0	0	0	0	296,884	1
Add credits during year:							
For Services	5,630					5,630	2
For Mains	8,608					8,608	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	311,122	0	0	0	0	311,122	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,984					91,984	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):		
SPECIAL ASSESSMENT RECEIVABLE	9,465	2
Total (Acct. 124):	9,465	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,456	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,456	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISC REPAIRS DONE FOR INDIVIDUALS	3,816	11
DEC RENT FROM PHONE COMPANY FOR ANTENA ON TOWER	331	12
DUE FROM CUSTOMERS FOR SERVICES ADDED	3,733	13
Total (Acct. 143):	7,880	
Receivables from Municipality (145):		
DUE FROM VILLAGE-2000 PUBLIC FIRE PROTECTION	13,797	14
DUE FROM VILLAGE-MISC OTHER	469	15
DUE FROM SEWER-TEMP LOAN	8,907	16
DUE FROM SEWER-ALLOCATED EXPENSES AND MISC	4,770	17
Total (Acct. 145):	27,943	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT (PARTIAL 99 AND 2000)	17,474	21
INSURANCE ALLOCATION	1,300	22
WAGES FOR SERVICE WORK NOVEMBER 2000	497	23
Total (Acct. 233):	19,271	
Other Deferred Credits (253):		
NONE		24
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	569,398	0	0	0	569,398	1
Materials and Supplies	8,474	0	0	0	8,474	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	130,883	0	0	0	130,883	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	304,003	0	0	0	304,003	6
Other (specify):					0	7
Average Net Rate Base	142,986	0	0	0	142,986	
Net Operating Income	(19,221)	0	0	0	(19,221)	8
Net Operating Income as a percent of Average Net Rate Base	-13.44%	N/A	N/A	N/A	-13.44%	

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	140,891	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	33,724	3
Other (Specify):		4
Total Average Proprietary Capital	174,615	
Net Income		
Net Income	(14,690)	5
Percent Return on Proprietary Capital	-8.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

MAIN AND SERVICE ADDED THROUGH DEVELOPMENT OF SUBDIVISION, AND THROUGH REQUEST OF INDIVIDUAL CUSTOMERS.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

CASH A/C 131

CASH HAS DECREASED DUE TO THE NUMBER OF REPAIRS AND PROJECTS UNDERTAKEN DURING THE YEAR BY THE UTILITY. SOME OF THE FUNDS WILL BE RECOVERED AS RECEIVABLES ARE PAID BY CUSTOMERS.

ACCOUNTS PAYABLE A/C 232

INCREASE REFLECTS LARGE PAYABLE DUE AT YEAR END FOR EXTENSION PROJECT.

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

LOAN IS THROUGH THE BLOCK GRANT AND IS INTEREST FREE. VILLAGE HAS NOT REQUESTED PAYMENT, ALTHOUGH THE DUE DATE HAS PAST. UTILITY WILL CHECK WITH THE VILLAGE THIS YEAR IN REGARDS TO REPAYMENT

Contributions in Aid of Construction (Account 271) (Page F-17)

CONTRIBUTIONS IN AID FOR SERVICES DOES NOT EQUAL THE AMOUNT OF SERVICES ADDED DUE TO AN ADJUSTMENT FROM A PREVIOUS YEAR CHARGE OF \$24.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 11, 2001

Ms. Rachel Dombroski, Utility Clerk
Lyndon Station Municipal Water Utility
P.O. Box 174
Lyndon Station, WI 53944-0174

2000 Analytical Review DWCCA-3250-PJL

Dear Ms. Dombroski:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review of Account 143, Other Accounts Receivable on page F-18, we noted \$331 described as rent from a phone company for antenna on tower. In the future, please report the income from the antenna on the water tower in Account 474, Other Water Revenues on page W-4.

2. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$17,474 for property tax equivalent, part of which is from 1999. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

3. 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 \$174 (see enclosed worksheet). While no adjustment is necessary, please use our method of calculation in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\3250.doc

Enclosure

This annual report should be read only in connection with the accompanying
accountant's report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,370	1
Total Sales of Water	39,370	
Other Operating Revenues		
Forfeited Discounts (470)	243	2
Other Water Revenues (474)	579	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	822	
Total Operating Revenues	40,192	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	32,886	5
General Operating Expenses (680-690)	7,586	6
Total Operation and Maintenance Expenses	40,472	
Other Operating Expenses		
Depreciation Expense (403)	8,719	7
Amortization Expense (404)		8
Taxes (408)	10,222	9
Total Other Operating Expenses	18,941	
Total Operating Expenses	59,413	
NET OPERATING INCOME	(19,221)	

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	3	516	800	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	516	800	
Metered Sales to General Customers (461)				
Residential	188	8,124	17,764	4
Commercial	23	2,700	4,345	5
Industrial	6	1,112	1,844	6
Total Metered Sales to General Customers (461)	217	11,936	23,953	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,797	8
Other Sales to Public Authorities (464)	5	370	820	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	226	12,822	39,370	

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)	13,797	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)	13,797	
Forfeited Discounts (470):		
Customer late payment charges	243	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	243	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	499	7
Other (specify):		
OTHER MISC REPAIRS FOR CUSTOMERS	80	8
Total Other Water Revenues (474)	579	
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)	6,540	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,060	3
Chemicals (630)	5,162	4
Supplies and Expenses (640)	4,492	5
Repairs of Water Plant (650)	13,632	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	32,886	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,350	8
Office Supplies and Expenses (681)	2,340	9
Outside Services Employed (682)	2,246	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,586	
Total Operation and Maintenance Expenses	40,472	

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		9,688	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		323	2
Net property tax equivalent		9,365	
Social Security		807	3
PSC Remainder Assessment		50	4
Other (specify): NONE			5
Total tax expense		<u>10,222</u>	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219700				3
County tax rate	mills		6.600380				4
Local tax rate	mills		2.342680				5
School tax rate	mills		15.112410				6
Voc. school tax rate	mills		2.574480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.849650				10
Less: state credit	mills		1.410050				11
Net tax rate	mills		25.439600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.342680				14
Combined School Tax Rate	mills		17.686890				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.029570				17
Total Tax Rate	mills		26.849650				18
Ratio of Local and School Tax to Total	dec.		0.745990				19
Total tax net of state credit	mills		25.439600				20
Net Local and School Tax Rate	mills		18.977687				21
Utility Plant, Jan. 1	\$	556,188	556,188				22
Materials & Supplies	\$	8,065	8,065				23
Subtotal	\$	564,253	564,253				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	564,253	564,253				26
Assessment Ratio	dec.		0.904700				27
Assessed Value	\$	510,480	510,480				28
Net Local & School Rate	mills		18.977687				29
Tax Equiv. Computed for Current Year	\$	9,688	9,688				30
Tax Equivalent per 1994 PSC Report	\$	7,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	9,688					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)	100		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,863		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	4,963	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,065		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	9,332		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	15,397	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,361		23
Total Water Treatment Plant	5,361	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	85		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)			100 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			4,863 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	4,963
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,065 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			9,332 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	15,397
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,361 23
Total Water Treatment Plant	0	0	5,361
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			85 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)	5,550		26
Transmission and Distribution Mains (343)	388,495	14,645	27
Fire Mains (344)	0		28
Services (345)	77,051	5,606	29
Meters (346)	18,944	3,576	30
Hydrants (348)	34,571	2,769	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	524,696	26,596	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	495		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,276		38
Other Tangible Property (390)	0		39
Total General Plant	5,771	0	
Total utility plant in service directly assignable	556,188	26,596	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	556,188	26,596	

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)			5,550 26
Transmission and Distribution Mains (343)			403,140 27
Fire Mains (344)			0 28
Services (345)			82,657 29
Meters (346)	175		22,345 30
Hydrants (348)			37,340 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	175	0	551,117
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			495 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,276 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,771
Total utility plant in service directly assignable	175	0	582,609
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	175	0	582,609

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			1,270	1,270	1
February			1,265	1,265	2
March			1,318	1,318	3
April			1,315	1,315	4
May			1,371	1,371	5
June			1,387	1,387	6
July			1,558	1,558	7
August			1,640	1,640	8
September			1,461	1,461	9
October			1,593	1,593	10
November			1,417	1,417	11
December			1,756	1,756	12
Total for year	0	0	17,351	17,351	
Less: Measured or estimated water used in main flushing and water treatment during year				232	13
Less: Other utility use				81	14
Other utility use explanation:					15
TOWER OVER FLOW, VALVE INSTALLATION AND METER TESTING					
Water pumped into distribution system				17,038	16
Less: Water sold				12,822	17
Losses and unaccounted for				4,216	18
Percent unaccounted for to the nearest whole percent (%)				25%	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				143	21
Date of maximum: 12/29/2000					22
Cause of maximum:					23
TRYING TO THAW WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				12	24
Date of minimum: 4/29/2000					25
Total KWH used for pumping for the year				25,825	26
If water is purchased: Vendor Name: NONE					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)	
PROSPECT STREET	1	196	10	380,000	Yes	1
OAK STREET	2	351	10	648	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELLHOUSE #1	WELLHOUSE #2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	POMONA	FAIRBANKS	5
Year Installed	1937	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	215	310	8
Pump Motor or Standby Engine Mfr	GE	GE	9
Year Installed	1937	1948	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	30	12

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

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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1937		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	40,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	300	0	0	0	300	1
P	D	2.000	1,180	0	0	0	1,180	2
M	D	4.000	750	0	0	0	750	3
M	D	6.000	17,590	0	0	0	17,590	4
M	D	8.000	7,225	0	0	0	7,225	5
P	D	8.000	190	0	0	0	190	6
P	D	12.000	4,374	414	0	0	4,788	7
Total Within Municipality			31,609	414	0	0	32,023	
Total Utility			31,609	414	0	0	32,023	

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	181	0	0	0	181	2	1
M	1.000	27	4	0	0	31		2
M	1.500	3	0	0	0	3		3
M	2.000	5	1	0	0	6		4
M	4.000	1	0	0	0	1		5
Total Utility		217	5	0	0	222	2	

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	220	12	5	0	227	28	1
1.000	3	0	0	0	3	0	2
1.500	1	0	0	0	1	0	3
2.000	5	0	0	0	5	0	4
3.000	0	1	0	0	1	0	5
Total:	229	13	5	0	237	28	

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	193	19	3	3	0	9	227	1
1.000	0	2	0	1	0	0	3	2
1.500	0	1	0	0	0	0	1	3
2.000	0	1	3	1	0	0	5	4
3.000	0	0	0	0	1	0	1	5
Total:	193	23	6	5	1	9	237	

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	43	1			44	2
Total Fire Hydrants	43	1	0	0	44	
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:	18
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	27

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS OF WATER PLANT A/C 650

UTILITY HAD NUMEROUS WATER LINE AND VALVE REPAIRS IN ORDER TO CORRECT LEAKS AND BREAKS.

Water Mains (Page W-15)

MAINS ADDED THROUGH PROJECT FINANCED IN PART BY ASSESSMENT AND PART BY UTILITY.

Water Services (Page W-16)

THREE 1 INCH SERVICES ADDED TO SYSTEM-FINANCED BY INDIVIDUAL USER PAYING ACTUAL COST. ONE 1 INCH SERVICE ADDED THROUGH SUBDIVISION EXTENSION, SERVICE IS INCLUDED IN SPECIAL ASSESSMENT. ONE 2 INCH METER ADDED TO SYSTEM BY INDIVIDUAL OWNER-FINANCED BY INDIVIDUAL OWNER PAYING ACTUAL COST.

Hydrants and Distribution System Valves (Page W-18)

OPERATOR HAS BEEN REMINDED OF THE REQUIRED OPERATION AND FLUSHING REQUIREMENTS
