



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CUDAHY WATER UTILITY

Principal Office: 5110 SOUTH LAKE DRIVE
P.O. BOX 380
CUDAHY, WI 53110

For the Year Ended: DECEMBER 31, 1997

**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: CUDAHY WATER UTILITY

Utility Address: 5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110

When was utility organized? 6/12/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRANK MILLER

Title: SUPERINTENDENT

Office Address:

5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2234

Fax Number: (414) 769 - 2257

E-mail Address: cudwater@execpc.com

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

Name: RENEE MESSING

Title: CPA

Office Address: CONLEY MCDONALD LLP

19601 W BLUEMOUND ROAD SUITE 3

BROOKFIELD, WI 53045-5976

Telephone: (414) 796 - 0701 EXT 122

Fax Number: (414) 796 - 8422

E-mail Address: rmessing@conleymcdonald.com

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

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

Name: RENEE MESSING

Title: CPA

Office Address: CONLEYY MCDONALD LLP

19601 W BLUEMOUND ROAD

BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701 EXT 122

Fax Number: (414) 796 - 8422

E-mail Address: rmessing@conleymcdonald.com

Date of most recent audit report: 3/12/1998

Period covered by most recent audit: JANUARY 1, 1997 THRU DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR FRANK MILLER

Title: SUPERINTENDENT

Office Address:

5110 SOUTH LAKE DRIVE
CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2234

Fax Number: (414) 769 - 2257

E-mail Address: CUDWATER@EXECPC.COM

Name: MR MICHAEL CLARK

Title: GENERAL MANAGER

Office Address:

5050 S LAKE DRIVE
CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2253

Fax Number: (414) 769 - 2257

E-mail Address: CUDWATER@EXECPC.COM

Name of utility commission/committee: CITY OF CUDAHY WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RONALD ALEKSY
 - MR JOHN HEIDENREICH
 - MR JAMES IBACH, CHAIRMAN
 - MR HENRY KOBER
 - MR FRANK PRITZLAFF
-

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. § 66.077 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)	1,709,609	1,716,215	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	950,257	913,922	2
Depreciation Expense (403)	236,646	182,513	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	289,889	293,008	5
Total Operating Expenses	1,476,792	1,389,443	
Net Operating Income	232,817	326,772	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	232,817	326,772	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,932	51,530	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	57,932	51,530	
Total Income	290,749	378,302	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	290,749	378,302	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)		0	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	0	0	
Net Income	290,749	378,302	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,123,600	3,745,298	20
Balance Transferred from Income (433)	290,749	378,302	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,414,349	4,123,600	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Total (Acct. 419)	57,932	5
Total (Acct. 419):	57,932	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,709,609	0	0	0	1,709,609	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,709,609	0	0	0	1,709,609	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	337,131		337,131	1
Electric operating expenses	0		0	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	36,316		36,316	5
Merchandising and jobbing	0		0	6
Other nonutility expenses	0		0	7
Water utility plant accounts	5,227		5,227	8
Electric utility plant accounts	0		0	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	0		0	13
Accum. prov. for depreciation of electric plant	0		0	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	0		0	18
All other accounts	0		0	19
Total Payroll	378,674	0	378,674	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,791,275	10,082,440	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,977,694	3,758,271	2
Net Utility Plant	6,813,581	6,324,169	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	6,813,581	6,324,169	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,276,811	1,086,917	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	0	138,490	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	24,728	19,120	18
Materials and Supplies (151-163)	36,843	10,260	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,755	4,160	21
Accrued Utility Revenues (173)	366,927	244,325	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,708,064	1,503,272	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,521,645	7,827,441	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,321,143	851,123	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	4,414,349	4,123,600	28
Total Proprietary Capital	5,735,492	4,974,723	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	35,889	95,889	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	35,889	95,889	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	39,601	41,041	33
Payables to Municipality (233)	0	10,238	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	263,442	263,442	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	70,639	73,834	41
Total Current and Accrued Liabilities	373,682	388,555	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,376,582	2,368,274	49
Total Liabilities and Other Credits	8,521,645	7,827,441	

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 (101)	10,775,831	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	15,444				7
Total Utility Plant	10,791,275	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,977,694	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,977,694	0	0	0	
Net Utility Plant	6,813,581	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	3,758,271				3,758,271	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	236,646				236,646	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,385				9,385	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	246,031	0	0	0	246,031	13
Debits during year						14
Book cost of plant retired	26,608				26,608	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	26,608	0	0	0	26,608	19
Balance End of Year	3,977,694	0	0	0	3,977,694	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
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	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	36,843	10,260
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	36,843	10,260

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	851,123	1
Changes during year (explain):		
TIF PROJECTS	470,020	2
Balance end of year	<u><u>1,321,143</u></u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Debt to City Prior to 1990	01/01/1989	01/01/1998	0.00%	35,889	1
Total for Account 223				35,889	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	263,442	1
Accruals:		
Charged water department expense	289,889	2
Charged electric department expense		3
Charged sewer department expense	4,087	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>293,976</u>	
Taxes paid during year:		
County, state and local taxes	263,442	6
Social Security taxes	28,211	7
PSC Remainder Assessment	2,323	8
Other (explain):		
NONE		9
Total payments and other debits	<u>293,976</u>	
Balance end of year	<u><u>263,442</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				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	2,368,274					2,368,274	1
Add credits during year:							
For Services	2,700					2,700	2
For Mains						0	3
Other (specify):							
REMOTE OUTSIDE METERS	5,608					5,608	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,376,582	0	0	0	0	2,376,582	
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
Sinking Funds (125):	
NONE	3
Total (Acct. 125):	0
Depreciation Fund (126):	
NONE	4
Total (Acct. 126):	0
Other Special Funds (128):	
NONE	5
Total (Acct. 128):	0
Interest Special Deposits (132):	
NONE	6
Total (Acct. 132):	0
Other Special Deposits (134):	
NONE	7
Total (Acct. 134):	0
Notes Receivable (141):	
NONE	8
Total (Acct. 141):	0
Customer Accounts Receivable (142):	
Water	9
Electric	10
Sewer (Regulated)	11
Other (specify):	
NONE	12
Total (Acct. 142):	0
Other Accounts Receivable (143):	
Sewer (Non-regulated)	13
Merchandising, jobbing and contract work	14
Other (specify):	
NONE	15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	24,728	16
Total (Acct. 145):	24,728	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
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	10,373,799	0	0	0	10,373,799	1
Materials and Supplies	23,551	0	0	0	23,551	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,867,982	0	0	0	3,867,982	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,372,428	0	0	0	2,372,428	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,156,940	0	0	0	4,156,940	
Net Operating Income	232,817	0	0	0	232,817	8
Net Operating Income as a percent of Average Net Rate Base						
	5.60%	N/A	N/A	N/A	5.60%	

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	1,086,133	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,268,974	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,355,107	
Net Income		
Net Income	290,749	5
 Percent Return on Proprietary Capital	 5.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,669,931	1
Total Sales of Water	1,669,931	
Other Operating Revenues		
Forfeited Discounts (470)	8,951	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	30,727	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	39,678	
Total Operating Revenues	1,709,609	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	833	8
Pumping Expenses (620-633)	221,691	9
Water Treatment Expenses (640-652)	413,326	10
Transmission and Distribution Expenses (660-678)	187,535	11
Customer Accounts Expenses (901-905)	35,763	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	91,109	14
Total Operation and Maintenance Expenses	950,257	
Other Operating Expenses		
Depreciation Expense (403)	236,646	15
Amortization Expense (404-407)		16
Taxes (408)	289,889	17
Total Other Operating Expenses	526,535	
Total Operating Expenses	1,476,792	
NET OPERATING INCOME	232,817	

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	1	187	7,062	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	187	7,062	
Metered Sales to General Customers (461)				
Residential	4,852	387,051	651,984	4
Commercial	457	198,310	262,469	5
Industrial	41	1,037,674	471,670	6
Total Metered Sales to General Customers (461)	5,350	1,623,035	1,386,123	
Private Fire Protection Service (462)	37		16,560	7
Public Fire Protection Service (463)	1		213,895	8
Other Sales to Public Authorities (464)	6	1	46,291	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 5,395	 1,623,223	 1,669,931	

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)
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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)	213,895	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)	213,895	
Forfeited Discounts (470):		
Customer late payment charges	8,951	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,951	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,419	10
Other (specify):		
TELECOMM TOWER RENT	23,058	11
MISCELLANEOUS	250	12
Total Other Water Revenues (474)	30,727	
Amortization of Construction Grants (475):		
NONE		13
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	833	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	833	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	19,600	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	112,239	17
Pumping Labor and Expenses (624)	19,536	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	9,202	23
Maintenance of Power Production Equipment (632)	27,881	24
Maintenance of Pumping Equipment (633)	33,233	25
Total Pumping Expenses	221,691	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	34,302	26
Chemicals (641)	22,859	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	133,288	28
Miscellaneous Expenses (643)	18,665	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	53,458	32
Maintenance of Water Treatment Equipment (652)	150,754	33
Total Water Treatment Expenses	413,326	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	9,433	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	5,571	36
Meter Expenses (663)	12,177	37
Customer Installations Expenses (664)	23,968	38
Miscellaneous Expenses (665)	19,144	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,375	43
Maintenance of Transmission and Distribution Mains (673)	52,495	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	32,017	46
Maintenance of Meters (676)	7,152	47
Maintenance of Hydrants (677)	22,203	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	187,535	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,935	50
Meter Reading Labor (902)	10,146	51
Customer Records and Collection Expenses (903)	23,682	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	35,763	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		56
Office Supplies and Expenses (921)	4,103	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	35,542	59
Property Insurance (924)	10,579	60
Injuries and Damages (925)	26,160	61
Employee Pensions and Benefits (926)	4,097	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,628	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	91,109	
Total Operation and Maintenance Expenses	950,257	

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		263,442	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,087	2
Net property tax equivalent		259,355	
Social Security		28,211	3
PSC Remainder Assessment		2,323	4
Other (specify): NONE			5
Total tax expense		289,889	

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 § 66.069(1)(c). 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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212040				3
County tax rate	mills		6.080080				4
Local tax rate	mills		9.009520				5
School tax rate	mills		15.359520				6
Voc. school tax rate	mills		2.147450				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills		1.802670				9
Total tax rate	mills		34.611280				10
Less: state credit	mills						11
Net tax rate	mills		34.611280				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.009520				14
Combined School Tax Rate	mills		17.506970				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		26.516490				17
Total Tax Rate	mills		34.611280				18
Ratio of Local and School Tax to Total	dec.		0.766123				19
Total tax net of state credit	mills		34.611280				20
Net Local and School Tax Rate	mills		26.516490				21
Utility Plant, Jan. 1	\$	9,971,767	9,971,767				22
Materials & Supplies	\$	10,260	10,260				23
Subtotal	\$	9,982,027	9,982,027				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	9,982,027	9,982,027				26
Assessment Ratio	dec.		0.943237				27
Assessed Value	\$	9,415,417	9,415,417				28
Net Local & School Rate	mills		26.516490				29
Tax Equiv. Computed for Current Year	\$	249,664	249,664				30
Tax Equivalent per 1994 PSC Report	\$	263,442					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	263,442					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	969,757		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	86,310		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	1,056,067	0	
PUMPING PLANT			
Land and Land Rights (320)	4,961		12
Structures and Improvements (321)	570,370	1,687	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	225,317	105,838	17
Diesel Pumping Equipment (326)	33,275		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	20,700		20
Total Pumping Plant	854,623	107,525	
WATER TREATMENT PLANT			
Land and Land Rights (330)	15,731		21
Structures and Improvements (331)	1,555,318	32,198	22
Water Treatment Equipment (332)	1,036,865	14,363	23
Total Water Treatment Plant	2,607,914	46,561	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,000		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			969,757	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			86,310	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,056,067	
PUMPING PLANT				
Land and Land Rights (320)			4,961	12
Structures and Improvements (321)	500		571,557	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,155	17
Diesel Pumping Equipment (326)			33,275	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,700	20
Total Pumping Plant	500	0	961,648	
WATER TREATMENT PLANT				
Land and Land Rights (330)			15,731	21
Structures and Improvements (331)	8,841		1,578,675	22
Water Treatment Equipment (332)			1,051,228	23
Total Water Treatment Plant	8,841	0	2,645,634	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,000	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	281,836		26
Transmission and Distribution Mains (343)	3,493,649	322,526	27
Fire Mains (344)			28
Services (345)	552,920	127,985	29
Meters (346)	326,818	55,878	30
Hydrants (348)	317,571	81,027	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	4,978,794	587,416	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	15,718	1,322	35
Computer Equipment (391.1)	63,485	8,730	36
Transportation Equipment (392)	53,394	27,856	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	58,699	2,624	39
Laboratory Equipment (395)	28,553	1,170	40
Power Operated Equipment (396)	40,040		41
Communication Equipment (397)	6,525		42
SCADA Equipment (397.1)	207,955	47,468	43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	474,369	89,170	
Total utility plant in service directly assignable	9,971,767	830,672	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	9,971,767	830,672	

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)			281,836 26
Transmission and Distribution Mains (343)	900		3,815,275 27
Fire Mains (344)			0 28
Services (345)	195		680,710 29
Meters (346)	10,104		372,592 30
Hydrants (348)	864		397,734 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,063	0	5,554,147
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,040 35
Computer Equipment (391.1)	1,914		70,301 36
Transportation Equipment (392)			81,250 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	840		60,483 39
Laboratory Equipment (395)			29,723 40
Power Operated Equipment (396)			40,040 41
Communication Equipment (397)			6,525 42
SCADA Equipment (397.1)	2,450		252,973 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,204	0	558,335
Total utility plant in service directly assignable	26,608	0	10,775,831
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,608	0	10,775,831

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	316,166	1.67%	16,195	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	33,131	1.77%	1,527	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	349,297		17,722	
PUMPING PLANT				
Structures and Improvements (321)	219,531	24.30%	13,874	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	165,213	4.42%	14,100	12
Diesel Pumping Equipment (326)	34,183	4.29%	1,192	13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	5,859	42.90%	888	15
Total Pumping Plant	424,786		30,054	
WATER TREATMENT PLANT				
Structures and Improvements (331)	863,674	2.17%	34,003	16
Water Treatment Equipment (332)	702,999	3.45%	36,020	17
Total Water Treatment Plant	1,566,673		70,023	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	202,236	1.86%	5,242	19
Transmission and Distribution Mains (343)	637,481	0.93%	32,550	20
Fire Mains (344)				21
Services (345)	178,641	2.09%	12,021	22
Meters (346)	130,744	5.00%	17,317	23
Hydrants (348)	95,554	1.59%	5,590	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,244,656		72,720	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					332,361	3
314					0	4
315					0	5
316					34,658	6
317					0	7
	0	0	0	0	367,019	
321	500				232,905	8
322					0	9
323					0	10
324					0	11
325					179,313	12
326					35,375	13
327					0	14
328					6,747	15
	500	0	0	0	454,340	
331	8,841				888,836	16
332					739,019	17
	8,841	0	0	0	1,627,855	
341					0	18
342					207,478	19
343	900				669,131	20
344					0	21
345	195				190,467	22
346	10,104				137,957	23
348	864				100,280	24
349					0	25
	12,063	0	0	0	1,305,313	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	6,560	5.88%	963	27
Computer Equipment (391.1)	32,506	25.00%	16,702	28
Transportation Equipment (392)	24,948	10.56%	7,110	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	23,461	6.25%	3,724	31
Laboratory Equipment (395)	9,064	5.88%	1,714	32
Power Operated Equipment (396)	4,427	6.07%	2,430	33
Communication Equipment (397)	5,040	9.09%	594	34
SCADA Equipment (397.1)	66,853	9.09%	22,275	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>172,859</u>		<u>55,512</u>	
Total accum. prov. directly assignable	3,758,271		246,031	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>3,758,271</u></u>		 <u><u>246,031</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					7,523	27
391.1	1,914				47,294	28
392					32,058	29
393					0	30
394	840				26,345	31
395					10,778	32
396					6,857	33
397					5,634	34
397.1	2,450				86,678	35
398					0	36
399					0	37
	5,204	0	0	0	223,167	
	26,608	0	0	0	3,977,694	
					0	38
	26,608	0	0	0	3,977,694	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	70,183	53,250	123,433	1
February	0	65,012	49,100	114,112	2
March	0	72,766	51,715	124,481	3
April	0	71,726	54,069	125,795	4
May	0	77,705	59,181	136,886	5
June	0	87,701	67,386	155,087	6
July	0	89,642	75,311	164,953	7
August	0	90,261	95,039	185,300	8
September	0	82,616	94,492	177,108	9
October	0	81,235	92,468	173,703	10
November	0	73,946	79,104	153,050	11
December	0	75,688	58,187	133,875	12
Total for year	0	938,481	829,302	1,767,783	
Less: Measured or estimated water used in main flushing and water treatment during year				1,350	13
Less: Other utility use				5,000	14
Other utility use explanation:					15
In plant use					
Water pumped into distribution system				1,761,433	16
Less: Water sold				1,623,223	17
Losses and unaccounted for				138,210	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, 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				8,241,000	21
Date of maximum: 9/18/1997					22
Cause of maximum:					23
Filling reservoirs depleted by power outage.					
Minimum gallons pumped by all methods in any one day during reporting year				2,970,000	24
Date of minimum: 1/1/1997					25
Total KWH used for pumping for the year				35,411,405	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)
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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)	
LAKE MICHIGAN	1	2,800	22	24	1
LAKE MICHIGAN	2	5,600	37	42	2

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 BACKWASH	#1 HS	#1 RWP	1
Location	CLEARWELL	CLEARWELL	INTAKE WELL	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	J-LINE	5
Year Installed	1954	1954	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,000	823	1,740	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1954	1954	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 BACKWASH	#2 HS	#2 RWP	14
Location	CLEARWELL	CLEARWELL	INTAKE WELL	15
Purpose	P	P	P	16
Destination	T	D	T	17
Pump Manufacturer	ALLIS CHALMERS	SIMMONS	GOULD	18
Year Installed	1963	1995	1973	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,000	1,666	4,380	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	US MOTOR	22 23
Year Installed	1963	1995	1973	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	450	26

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	#3 RWP	#3 HS	#3 RWP	1
Location	INTAKE WELL	CLEARWELL	INTAKE WELL	2
Purpose	S	P	P	3
Destination	T	D	T	4
Pump Manufacturer	GOULD	PEERLESS	GOULD	5
Year Installed	1973	1954	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,830	2,292	2,830	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	US MOTOR	9 10
Year Installed	1973	1954	1973	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	400	125	350	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 HS	#4 RWP	EMERGENCY HS PUMP	14
Location	CLEARWELL	INTAKE WELL	CLEARWELL	15
Purpose	P	P	S	16
Destination	D	T	D	17
Pump Manufacturer	BYRON JACKSON	GOULD	PEERLESS	18
Year Installed	1963	1973	1954	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,292	3,350	2,292	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	WAUKESHA	22 23
Year Installed	1963	1973	1988	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	450	150	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 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1954	1954	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	0	170	9 10
Total capacity in gallons	2,000,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13 14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	535				535
M	D	4.000	739				739
M	D	6.000	160,467				160,467
M	D	8.000	39,928	3,336			43,264
M	D	10.000	35,375				35,375
M	D	12.000	4,412				4,412
M	T	12.000	32,342				32,342
M	T	14.000	1,488				1,488
M	T	16.000	14,635				14,635
M	T	20.000	8,914				8,914
M	T	24.000	2,622				2,622
M	T	30.000	1,441				1,441
Total Within Municipality			302,898	3,336	0	0	306,234
Total Utility			302,898	3,336	0	0	306,234

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	446				446		1
M	0.750	1,051				1,051		2
L	1.000	922		1		921		3
M	1.000	2,708	41			2,749		4
M	1.250	20				20		5
L	1.250	9				9		6
M	1.500	42	3			45		7
L	1.500	13				13		8
M	2.000	54	9			63		9
M	3.000	15				15		10
M	4.000	20				20		11
M	6.000	19				19		12
P	6.000	2				2		13
M	8.000	14				14		14
M	10.000	5				5		15
M	12.000	3				3		16
Total Utility		5,343	53	1	0	5,395	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	5,053	360	244		5,169	604	1
0.750	181	8	14		175	22	2
1.000	79	8	1		86	29	3
1.250	21				21	0	4
1.500	50				50	0	5
2.000	42	4			46	12	6
2.500	7		3		4	4	7
3.000	15				15	0	8
4.000	19				19	5	9
6.000	11				11	6	10
8.000	3				3	3	11
Total:	5,481	380	262	0	5,599	685	

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	4,764	260	61	10		74	5,169	1
0.750	99	51	4	0		21	175	2
1.000	7	55	11	3		10	86	3
1.250	15	6	0	0		0	21	4
1.500	0	44	6	0		0	50	5
2.000	1	28	8	5		4	46	6
2.500	0	0	0	0		4	4	7
3.000	0	8	0	6		1	15	8
4.000	0	5	8	6		0	19	9
6.000	0	1	8	2		0	11	10
8.000	0	1	2	0		0	3	11
Total:	4,886	459	108	32	0	114	5,599	

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	1
Within Municipality	529	24	12		541	2
Total Fire Hydrants	529	24	12	0	541	
Flushing Hydrants						
					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:	541
Number of distribution system valves end of year:	701
Number of distribution valves operated during year:	390

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 652 - Utility dredged and disposed of water from sludge lagoons. This is done every 10-15 years.

W-5 Copy 3

A/C 926 Pensions and benefits are credited to individual labor accounts.

Water Utility Plant in Service (Page W-08)

Account Additions		Retirement	
325			
Purification plant electrical upgrade	\$105,838		
331			
Door and frame	\$1225.00	Door and frame	\$841.00
Chain link fence	\$4998.00	Fence	\$1500.00
Sliding window	\$1163.00	Window	\$500.00
Glass block windows	\$23300.00	Glass windows	\$6000.00
Capitilized labor	\$1512.00		
Total Addition: \$32,198.00			
Total Retirement: \$8841.00			
332			
Lab turbiddmeter	\$1595.00		
Filter media replacement	\$12768.00		
Total Addition: \$14363.00			
397.1			
Upgrade Scada system	\$47468.00		
392			
1 ton service truck w/utility box	\$27856.00		

Accumulated Provision for Depreciation - Water (Page W-10)

Diesel Pumping Equipment (326) Account over depreciated in 1996 and 1997, this will be corrected in 1998

Pumping and Purchased Water Statistics (Page W-12)

Ground water column is raw water pumped to industrial customer by electric pump.

Pumping & Power Equipment (Page W-15)

1. destination = a portion of water pumped from the intake well is sent to treatment, remainder is sent to industrial customers for non-potable uses.
2. Unit F Copy 1 is a standby diesel connected to #3 RWP.
3. Unit F, Copy 2 is a stand-by gas engine connected to #3 HS pump.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

322,526 Water Main Additions - TIF District \$322,526.00

Water Services (Page W-18)

TIF District 50 services - 125,285
Installed by owner 3 1 1/2" @ \$900.00 each
