



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CUDAHY WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2000

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**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**

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**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:**

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**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

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

**Name:** MRS RENEE MESSING

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET SUITE 400

MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** rmessing@virchowkrause.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MRS RENEE MESSING

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** rmessing@virchowkrause.com

**Date of most recent audit report:** 3/16/2001

**Period covered by most recent audit:** JANUARY 1, 2000 - DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**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

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**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:** clarkm@ci.cudahy.wi.us

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

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**Names of members of utility commission/committee:**

- MR RONALD ALEKSY
- MR JOHN HEIDENREICH
- MR HENRY KOBER, CHAIRMAN
- MR RAYMOND MARSH
- MR GARY NOAH

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**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,711,219	1,732,561	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,081,324	977,955	2
Depreciation Expense (403)	272,954	267,659	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	292,607	289,264	5
<b>Total Operating Expenses</b>	<b>1,646,885</b>	<b>1,534,878</b>	
<b>Net Operating Income</b>	<b>64,334</b>	<b>197,683</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>64,334</b>	<b>197,683</b>	
<b>OTHER INCOME</b>			
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)	79,779	57,173	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>79,779</b>	<b>57,173</b>	
<b>Total Income</b>	<b>144,113</b>	<b>254,856</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>144,113</b>	<b>254,856</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,328	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>3,328</b>	<b>0</b>	
<b>Net Income</b>	<b>140,785</b>	<b>254,856</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,033,525	4,778,669	20
Balance Transferred from Income (433)	140,785	254,856	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,174,310</b>	<b>5,033,525</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT EARNINGS	79,779	5
<b>Total (Acct. 419):</b>	<b>79,779</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,711,219	0	0	0	1,711,219	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,711,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,711,219</b>	

### 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	397,217		397,217	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	41,391		41,391	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,915		2,915	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>441,523</b>	<b>0</b>	<b>441,523</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	12,725,945	12,097,459	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,482,233	4,241,413	2
<b>Net Utility Plant</b>	<b>8,243,712</b>	<b>7,856,046</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>8,243,712</b>	<b>7,856,046</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	491,539	1,241,461	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,470,871		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	23,133	25,440	15
Other Accounts Receivable (143)	1,128	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	29,250	28,315	18
Materials and Supplies (151-163)	15,036	17,240	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	369,758	382,316	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,400,715</b>	<b>1,694,772</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	47,304	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>47,304</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>11,691,731</b>	<b>9,550,818</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,800,727	1,760,877	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,174,310	5,033,525	28
<b>Total Proprietary Capital</b>	<b>6,975,037</b>	<b>6,794,402</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,792,750	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,792,750</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	57,359	8,868	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	266,568	263,442	36
Interest Accrued (237)	6,399	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	83,629	66,624	41
<b>Total Current and Accrued Liabilities</b>	<b>413,955</b>	<b>338,934</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,509,989	2,417,482	49
<b>Total Liabilities and Other Credits</b>	<b>11,691,731</b>	<b>9,550,818</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	12,725,945	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)					7
<b>Total Utility Plant</b>	12,725,945	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,482,233	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
<b>Total Accumulated Provision</b>	4,482,233	0	0	0	
<b>Net Utility Plant</b>	<u>8,243,712</u>	<u>0</u>	<u>0</u>	<u>0</u>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	
<b>Balance first of year</b>	4,241,413				<b>4,241,413</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	272,954				<b>272,954</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,500				<b>12,500</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,000				<b>3,000</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>288,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>288,454</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	47,634				<b>47,634</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>47,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,634</b>	<b>19</b>
<b>Balance End of Year</b>	<b>4,482,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,482,233</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	15,036	17,240 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>15,036</b>	<b>17,240</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2000 REVENUE BONDS	0	181	47,304	1
<b>Total</b>			<b>47,304</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,760,877	1
<b>Changes during year (explain):</b>		
MAINS	39,850	2
<b>Balance end of year</b>	<u><u>1,800,727</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)	
2000 REVENUE BONDS	12/01/2000	05/01/2021	4.75%	1,792,750	1
<b>Total Bonds (Account 221):</b>				<b>1,792,750</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<u><u>1,792,750</u></u>	

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	263,442	1
<b>Accruals:</b>		
Charged water department expense	292,605	2
Charged electric department expense		3
Charged sewer department expense	8,320	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>300,925</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	263,442	6
Social Security taxes	32,252	7
PSC Remainder Assessment	2,105	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>297,799</b>	
<b>Balance end of year</b>	<b>266,568</b>	

### 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)	
<b>Bonds (221)</b>					
2000 REVENUE BONDS	0	3,328	(3,071)	6,399	1
<b>Subtotal</b>	<b>0</b>	<b>3,328</b>	<b>(3,071)</b>	<b>6,399</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>3,328</b>	<b>(3,071)</b>	<b>6,399</b>	

**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	2,417,482	0	0	0	0	<b>2,417,482</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	92,507					<b>92,507</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,509,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,509,989</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	0	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	0	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	0	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	23,133	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	23,133	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,128	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	1,128	

### 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)	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS PLACED ON TAX ROLL	29,250	16
<b>Total (Acct. 145):</b>	<b>29,250</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	12,411,702	0	0	0	12,411,702	1
Materials and Supplies	16,138	0	0	0	16,138	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	4,361,823	0	0	0	4,361,823	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,463,735	0	0	0	2,463,735	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,602,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,602,282</b>	
Net Operating Income	64,334	0	0	0	64,334	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.15%	N/A	N/A	N/A	1.15%	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,780,802	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,103,917	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>6,884,719</b>	
<b>Net Income</b>		
Net Income	140,785	5
<b>Percent Return on Proprietary Capital</b>	<b>2.04%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The Utility applied for an increase in water rates, which was approved in 8/2000. The Utility put the new rates into effect on 12/1/2000.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

The (3,071) in interest paid represents cash received for accrued interest on the new borrowing in 2000.

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership - Contacts (Page iv)

November 16, 2001

Mr. Frank Miller, Superintendent  
City of Cudahy Water Utility  
5110 South Lake Drive  
P.O. Box 380  
Cudahy. WI 53110-0380

2000 Analytical Review DWCCA-1480-ELE

Dear Mr. Miller:

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

1. On page W-19, it appears that not all of the 6-inch and larger meters in use were tested. Meters 6-inch and larger are to be tested annually. In the future, please test all 6-inch and larger meters in use annually, or provide a schedule footnote to indicate why they were not tested.
2. Enclosed is a schedule showing the revised depreciation rates certified in docket 1480-WR-102 dated August 7, 2000. These revised rates must be used in 2001 to compute depreciation expense on water utility plant.
3. Enclosed is our calculation of the pro rated Public Fire Protection Service charge. As it indicates, the difference between our calculation and the amount reported in Account 463, on page W-4, is a \$14,776 undercharge. Please adjust the 2001 Public Fire Protection Service charge to collect this undercharge or otherwise explain this matter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 11/20/01, ele:

1. noted
2. Will give depreciation rates to auditor for 2001
3. Utility Commission decided new rates would be effective December 1.(ok

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## FINANCIAL SECTION FOOTNOTES

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per PSC).

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,643,002	1
<b>Total Sales of Water</b>	<b>1,643,002</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	8,802	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	39,857	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,558	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>68,217</b>	
<b>Total Operating Revenues</b>	<b>1,711,219</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,937	8
Pumping Expenses (620-633)	214,921	9
Water Treatment Expenses (640-652)	390,363	10
Transmission and Distribution Expenses (660-678)	205,605	11
Customer Accounts Expenses (901-905)	42,870	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	222,628	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,081,324</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	272,954	15
Amortization Expense (404-407)		16
Taxes (408)	292,607	17
<b>Total Other Operating Expenses</b>	<b>565,561</b>	
<b>Total Operating Expenses</b>	<b>1,646,885</b>	
<b>NET OPERATING INCOME</b>	<b>64,334</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	17	1,089	1,543	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>1,089</b>	<b>1,543</b>	
Metered Sales to General Customers (461)				
Residential	4,878	367,593	628,944	4
Commercial	484	213,865	278,500	5
Industrial	42	1,003,804	461,687	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,404</b>	<b>1,585,262</b>	<b>1,369,131</b>	
Private Fire Protection Service (462)	41		17,353	7
Public Fire Protection Service (463)	1		219,452	8
Other Sales to Public Authorities (464)	24	25,534	35,523	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,487</b>	<b>1,611,885</b>	<b>1,643,002</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	219,452	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>219,452</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	8,802	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>8,802</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER CELLULAR RENT	39,857	8
<b>Total Rents from Water Property (472)</b>	<b>39,857</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,737	10
<b>Other (specify):</b>		
STATE GRANT- FLOODING DAMAGE REPAIR	2,701	11
MISCELLANEOUS	5,120	12
<b>Total Other Water Revenues (474)</b>	<b>19,558</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	3,000	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)	1,937	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
<b>Total Source of Supply Expenses</b>	<b>4,937</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	16,386	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	133,155	17
Pumping Labor and Expenses (624)	17,176	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)	10,557	23
Maintenance of Power Production Equipment (632)	9,036	24
Maintenance of Pumping Equipment (633)	28,611	25
<b>Total Pumping Expenses</b>	<b>214,921</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	28,676	26
Chemicals (641)	65,009	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	147,275	28
Miscellaneous Expenses (643)	15,349	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	60,532	32
Maintenance of Water Treatment Equipment (652)	73,522	33
<b>Total Water Treatment Expenses</b>	<b>390,363</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	8,481	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	3,151	36
Meter Expenses (663)	13,520	37
Customer Installations Expenses (664)	14,484	38
Miscellaneous Expenses (665)	2,970	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	936	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	101,785	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	25,790	46
Maintenance of Meters (676)	7,428	47
Maintenance of Hydrants (677)	27,060	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>205,605</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	6,295	50
Meter Reading Labor (902)	10,430	51
Customer Records and Collection Expenses (903)	26,145	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>42,870</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		56
Office Supplies and Expenses (921)	6,648	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	50,089	59
Property Insurance (924)	6,392	60
Injuries and Damages (925)	25,366	61
Employee Pensions and Benefits (926)	104,627	62
Regulatory Commission Expenses (928)	13,865	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)	15,641	67
<b>Total Administrative and General Expenses</b>	<b>222,628</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,081,324</b>	

**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		266,570	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,127	2
<b>Net property tax equivalent</b>		<b>261,443</b>	
Social Security		29,059	3
PSC Remainder Assessment		2,105	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>292,607</u></b>	

### 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			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.205520				3
County tax rate	mills		5.690070				4
Local tax rate	mills		8.717280				5
School tax rate	mills		13.381580				6
Voc. school tax rate	mills		2.084320				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.747760				9
<b>Total tax rate</b>	mills		<b>31.826530</b>				<b>10</b>
Less: state credit	mills		2.061450				11
<b>Net tax rate</b>	mills		<b>29.765080</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.717280</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.465900</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.183180</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.826530</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.759843</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.765080</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.616801</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,097,457</b>	12,097,457				22
Materials & Supplies	\$	<b>17,240</b>	17,240				23
<b>Subtotal</b>	\$	<b>12,114,697</b>	<b>12,114,697</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>12,114,697</b>	<b>12,114,697</b>				<b>26</b>
Assessment Ratio	dec.		0.972900				27
<b>Assessed Value</b>	\$	<b>11,786,389</b>	<b>11,786,389</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.616801</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>266,570</b>	<b>266,570</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	263,442					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>266,570</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>1,056,067</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	4,961		12
Structures and Improvements (321)	546,739	9,638	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	784,942	2,899	17
Diesel Pumping Equipment (326)	356		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	200,641		20
<b>Total Pumping Plant</b>	<b>1,537,639</b>	<b>12,537</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	15,731		21
Structures and Improvements (331)	1,697,537	30,012	22
Water Treatment Equipment (332)	1,066,430	52,510	23
<b>Total Water Treatment Plant</b>	<b>2,779,698</b>	<b>82,522</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,000		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,056,067</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			4,961	12
Structures and Improvements (321)			556,377	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		785,841	17
Diesel Pumping Equipment (326)	356		0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			200,641	20
<b>Total Pumping Plant</b>	<b>2,356</b>	<b>0</b>	<b>1,547,820</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			15,731	21
Structures and Improvements (331)	1,599		1,725,950	22
Water Treatment Equipment (332)	10,958		1,107,982	23
<b>Total Water Treatment Plant</b>	<b>12,557</b>	<b>0</b>	<b>2,849,663</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	281,836		<b>26</b>
Transmission and Distribution Mains (343)	4,151,808	392,130	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	793,197	43,547	<b>29</b>
Meters (346)	466,008	77,666	<b>30</b>
Hydrants (348)	464,370	26,330	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>6,163,219</b>	<b>539,673</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	0		<b>34</b>
Office Furniture and Equipment (391)	17,611	4,148	<b>35</b>
Computer Equipment (391.1)	80,921	1,986	<b>36</b>
Transportation Equipment (392)	69,111	18,965	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	65,271	11,559	<b>39</b>
Laboratory Equipment (395)	30,052	2,789	<b>40</b>
Power Operated Equipment (396)	40,040		<b>41</b>
Communication Equipment (397)	5,027		<b>42</b>
SCADA Equipment (397.1)	252,803	1,941	<b>43</b>
Miscellaneous Equipment (398)	0		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>560,836</b>	<b>41,388</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,097,459</b>	<b>676,120</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>12,097,459</b>	<b>676,120</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			281,836 26
Transmission and Distribution Mains (343)	5,078		4,538,860 27
Fire Mains (344)			0 28
Services (345)	752		835,992 29
Meters (346)	9,668		534,006 30
Hydrants (348)	313		490,387 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>15,811</b>	<b>0</b>	<b>6,687,081</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	605		21,154 35
Computer Equipment (391.1)	270		82,637 36
Transportation Equipment (392)	12,315		75,761 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,125		74,705 39
Laboratory Equipment (395)	1,595		31,246 40
Power Operated Equipment (396)			40,040 41
Communication Equipment (397)			5,027 42
SCADA Equipment (397.1)			254,744 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>16,910</b>	<b>0</b>	<b>585,314</b>
<b>Total utility plant in service directly assignable</b>	<b>47,634</b>	<b>0</b>	<b>12,725,945</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>47,634</b>	<b>0</b>	<b>12,725,945</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	364,751	1.67%	16,195	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	37,714	1.77%	1,528	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>402,465</b>		<b>17,723</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	233,103	24.30%	13,403	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	141,858	4.42%	34,714	12
Diesel Pumping Equipment (326)	355	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,991	42.90%	8,607	15
<b>Total Pumping Plant</b>	<b>394,307</b>		<b>56,724</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	938,236	2.17%	37,145	16
Water Treatment Equipment (332)	810,575	3.45%	37,509	17
<b>Total Water Treatment Plant</b>	<b>1,748,811</b>		<b>74,654</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	217,962	1.86%	5,242	19
Transmission and Distribution Mains (343)	722,078	0.93%	40,412	20
Fire Mains (344)	0			21
Services (345)	219,907	2.09%	17,025	22
Meters (346)	157,003	5.00%	25,000	23
Hydrants (348)	112,718	1.59%	7,590	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,429,668</b>		<b>95,269</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					380,946	3
314					0	4
315					0	5
316					39,242	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>420,188</b>	
321					246,506	8
322					0	9
323					0	10
324					0	11
325	2,000				174,572	12
326	356			1	0	13
327					0	14
328					27,598	15
	<b>2,356</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>448,676</b>	
331	1,599				973,782	16
332	10,958				837,126	17
	<b>12,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,810,908</b>	
341					0	18
342					223,204	19
343	5,078				757,412	20
344					0	21
345	752				236,180	22
346	9,668				172,335	23
348	313				119,995	24
349					0	25
	<b>15,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,509,126</b>	

**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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	9,446	5.88%	1,140	<b>27</b>
Computer Equipment (391.1)	80,922	25.00%	496	<b>28</b>
Transportation Equipment (392)	36,849	10.56%	7,649	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	33,984	6.25%	4,374	<b>31</b>
Laboratory Equipment (395)	14,302	5.88%	1,802	<b>32</b>
Power Operated Equipment (396)	11,718	6.07%	2,430	<b>33</b>
Communication Equipment (397)	4,903	9.09%	124	<b>34</b>
SCADA Equipment (397.1)	74,038	9.09%	23,068	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>266,162</b>		<b>41,083</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,241,413</b>		<b>285,453</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>4,241,413</b>		 <b>285,453</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391	605				9,981	27
391.1	270				81,148	28
392	12,315		3,000		35,183	29
393					0	30
394	2,125				36,233	31
395	1,595				14,509	32
396					14,148	33
397					5,027	34
397.1					97,106	35
398					0	36
399					0	37
	<b>16,910</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>293,335</b>	
	<b>47,634</b>	<b>0</b>	<b>3,000</b>	<b>1</b>	<b>4,482,233</b>	
					<b>0</b>	<b>38</b>
	<b>47,634</b>	<b>0</b>	<b>3,000</b>	<b>1</b>	<b>4,482,233</b>	

## 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		84,492	57,513	142,005	1
February		77,084	63,631	140,715	2
March		78,713	73,795	152,508	3
April		72,570	62,691	135,261	4
May		78,771	71,048	149,819	5
June		81,190	71,189	152,379	6
July		86,707	68,723	155,430	7
August		88,322	74,840	163,162	8
September		79,572	67,131	146,703	9
October		78,573	65,745	144,318	10
November		76,650	62,688	139,338	11
December		77,073	53,300	130,373	12
<b>Total for year</b>	<b>0</b>	<b>959,717</b>	<b>792,294</b>	<b>1,752,011</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,105	13
Less: Other utility use				6,100	14
Other utility use explanation:					15
SEDIMENTATION BASIN CLEANING					
Water pumped into distribution system				1,743,806	16
Less: Water sold				1,611,885	17
Losses and unaccounted for				131,921	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				6,565	21
Date of maximum: 7/14/2000					22
Cause of maximum:					23
SEASONAL DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				3,214	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				3,418,920	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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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	<b>1</b>
LAKE MICHIGAN	2	5,600	37	42	<b>2</b>

### 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	2,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1954	1954	1999	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	J-LINE	18
Year Installed	1963	1995	1999	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,000	1,666	2,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	22 23
Year Installed	2000	1995	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	200	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	J-LINE	PEERLESS	J-LINE	5
Year Installed	1998	1954	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,770	2,292	2,770	8
Pump Motor or Standby Engine Mfr	CATERPILLAR	US MOTOR	US MOTOR	9 10
Year Installed	1998	1954	1998	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	450	125	300	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	J-LINE	PEERLESS	18
Year Installed	1963	1999	1954	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,292	2,800	2,292	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	WAUKESHA	22 23
Year Installed	1963	1999	1988	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	250	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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
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
<b>WATER TREATMENT PLANT</b>			<b>12</b>
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	0	0	0	535	1
M	D	4.000	739	0	0	0	739	2
M	D	6.000	160,467	120	2,219	0	158,368	3
M	D	8.000	43,264	1,182	0	0	44,446	4
M	D	10.000	35,375	0	0	0	35,375	5
M	D	12.000	8,079	1,383	0	0	9,462	6
M	T	12.000	32,342	0	0	0	32,342	7
M	T	14.000	1,488	0	0	0	1,488	8
M	T	16.000	14,635	0	0	0	14,635	9
M	T	20.000	8,914	0	0	0	8,914	10
M	T	24.000	2,622	0	0	0	2,622	11
M	T	30.000	1,441	0	0	0	1,441	12
<b>Total Within Municipality</b>			<b>309,901</b>	<b>2,685</b>	<b>2,219</b>	<b>0</b>	<b>310,367</b>	
<b>Total Utility</b>			<b>309,901</b>	<b>2,685</b>	<b>2,219</b>	<b>0</b>	<b>310,367</b>	

### 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	0	0	0	446		1
M	0.750	1,051	0	0	0	1,051		2
L	1.000	922	0	30	0	892		3
M	1.000	2,750	33	0	0	2,783		4
M	1.250	20	0	0	0	20		5
L	1.250	9	0	0	0	9		6
M	1.500	47	1	0	0	48		7
L	1.500	10	0	0	0	10		8
M	2.000	65	5	4	0	66		9
M	3.000	15	0	0	0	15		10
M	4.000	20	1	1	0	20		11
M	6.000	21	2	1	0	22		12
P	6.000	2	0	0	0	2		13
M	8.000	15	2	0	0	17		14
M	10.000	5	0	0	0	5		15
M	12.000	3	1	0	0	4		16
<b>Total Utility</b>		<b>5,401</b>	<b>45</b>	<b>36</b>	<b>0</b>	<b>5,410</b>	<b>0</b>	

### 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	5,165	180	186	0	5,159	366	1
0.750	192	8	4	0	196	12	2
1.000	95	10	0	0	105	10	3
1.250	21	0	0	0	21	0	4
1.500	54	9	3	0	60	12	5
2.000	54	6	2	0	58	8	6
2.500	4	0	0	0	4	0	7
3.000	15	1	0	0	16	6	8
4.000	19	2	1	0	20	12	9
6.000	16	5	2	0	19	9	10
8.000	4	0	0	0	4	2	11
10.000	0	1			1	1	12
<b>Total:</b>	<b>5,639</b>	<b>222</b>	<b>198</b>	<b>0</b>	<b>5,663</b>	<b>438</b>	

#### 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	4,807	252	5	1	0	94	5,159	1
0.750	123	66	4	0	0	3	196	2
1.000	14	77	8	5	0	1	105	3
1.250	15	6	0	0	0	0	21	4
1.500	0	51	6	0	0	3	60	5
2.000	6	31	11	8	0	2	58	6
2.500	0	0	0	0	0	4	4	7
3.000	0	7	3	6	0	0	16	8
4.000	0	5	8	7	0	0	20	9
6.000	1	6	6	6	0	0	19	10
8.000	0	1	3	0	0	0	4	11
10.000	0	0	1	0		0	1	12
<b>Total:</b>	<b>4,966</b>	<b>502</b>	<b>55</b>	<b>33</b>	<b>0</b>	<b>107</b>	<b>5,663</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	551	10	3		558	2
<b>Total Fire Hydrants</b>	<b>551</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>558</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	561
Number of distribution system valves end of year:	716
Number of distribution valves operated during year:	249

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 641 - chemicals

Cost has increased approximately \$27,000 for chemicals for taste and odor control, which the Utility began using in 2000.

Account 650 - maintenance of structures and improvements

Increase is related to implementation of taste and odor control, as well as removal of contaminated soil.

Account 673 - maintenance of mains

The Utility experienced higher than average number of main breaks during 2000, many of which required contracting with an outside organization for repair.

Account 677 - maintenance of hydrants

The Utility experienced higher than average number of hydrant repairs during 2000.

Account 923 - outside services

In 1999 the Utility expenses included studies for the taste and odor problems and implementation of a computer system. These costs did not repeat in 2000.

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### Water Mains (Page W-17)

Addition of watermains 2,685 feet. Total addition \$392,130

Utility cost - \$259,773 paid for from cash reserves.

Contribution in Aid of Construction - \$92,507

Capital paid by Municipality - \$39,850

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### Water Services (Page W-18)

Service additions were paid for by the utility from cash reserves.

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### Hydrants and Distribution System Valves (Page W-20)

The number of system valves operated in 2000 were less than 50% due to manpower restrictions.

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