



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUKESHA WATER UTILITY

Principal Office: 115 DELAFIELD ST
WAUKESHA, WI 53188-3615

For the Year Ended: DECEMBER 31, 2001

**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: WAUKESHA WATER UTILITY

Utility Address: 115 DELAFIELD ST
WAUKESHA, WI 53188-3615

When was utility organized? 4/2/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PEGGY A STEENO
Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:
115 DELAFIELD ST
WAUKESHA, WI 53188

Telephone: (262) 521 - 5272 EXT 512

Fax Number: (262) 521 - 5265

E-mail Address: psteeno@waukesha-water.com

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

Name: DANIEL WARREN
Title: PRESIDENT

Office Address:
115 DELAFIELD ST
WAUKESHA, WI 53188

Telephone: (262) 521 - 5272

Fax Number: (262) 521 - 5265

E-mail Address:

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:

Title:

Office Address: VIRCHOW, KRAUSE & CO
4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/22/2002

Period covered by most recent audit: 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROBB PATTISON

Title: GENERAL MANAGER

Office Address:

115 DELAFIELD ST
WAUKESHA, WI 53188

Telephone: (262) 521 - 5272 EXT 518

Fax Number: (262) 521 - 5265

E-mail Address: rpattison@waukesha-water.com

Name of utility commission/committee: WAUKESHA WATER COMMISSION

Names of members of utility commission/committee:

- MR GERALD COURI, COMMISSIONER
 - MR MANNING KILTON, SECRETARY
 - MRS CAROL LOMBARDI, MAYOR
 - MR EMANUALE VITALE, ALDERMAN
 - MR DANIEL WARREN, PRESIDENT
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

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)	5,725,488	5,675,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,976,920	2,908,336	2
Depreciation Expense (403)	1,145,913	1,077,049	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	851,523	838,294	5
Total Operating Expenses	4,974,356	4,823,679	
Net Operating Income	751,132	851,426	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	751,132	851,426	
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)	252,020	383,867	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	252,020	383,867	
Total Income	1,003,152	1,235,293	
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	1,003,152	1,235,293	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	250,301	338,582	14
Amortization of Debt Discount and Expense (428)	90,364	10,838	15
Amortization of Premium on Debt--Cr. (429)	0	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	0	19
Total Interest Charges	340,665	349,420	
Net Income	662,487	885,873	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,802,498	11,865,857	20
Balance Transferred from Income (433)	662,487	885,873	21
Miscellaneous Credits to Surplus (434)	0	162,896	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	(3,887,872)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,464,985	16,802,498	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	252,020	5
Total (Acct. 419):	252,020	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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

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	5,725,488	0	0	0	5,725,488	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	5,725,488	0	0	0	5,725,488	

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	1,363,990	27,600	1,391,590	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	211,625	8,434	220,059	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	36,034	(36,034)	0	18
All other accounts			0	19
Total Payroll	1,611,649	0	1,611,649	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	53,299,034	50,273,152	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	14,314,727	13,008,510	2
Net Utility Plant	38,984,307	37,264,642	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	38,984,307	37,264,642	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,720	18,720	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	18,720	18,720	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,931,947	4,467,069	9
Total Other Property and Investments	3,931,947	4,467,069	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	594,221	1,012,922	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,150	1,150	12
Temporary Cash Investments (136)	484,265	529,445	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,534,613	1,486,407	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	16,495	16,495	17
Receivables from Municipality (145)	101,895	0	18
Materials and Supplies (151-163)	281,427	219,591	19
Prepayments (165)	52,220	58,418	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	635,071	626,578	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	3,668,367	3,918,016	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	223,080	112,607	24
Other Deferred Debits (182-186)	347,915	232,519	25
Total Deferred Debits	570,995	345,126	
Total Assets and Other Debits	47,155,616	45,994,853	

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)	1,614,613	1,614,613	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	17,464,985	16,802,498	28
Total Proprietary Capital	19,079,598	18,417,111	
LONG-TERM DEBT			
Bonds (221-222)	5,910,000	6,390,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,910,000	6,390,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	476,278	327,811	33
Payables to Municipality (233)	1,390,646	1,340,191	34
Customer Deposits (235)	6,035	7,077	35
Taxes Accrued (236)	837,822	837,822	36
Interest Accrued (237)	64,821	79,657	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	8,839	0	40
Miscellaneous Current and Accrued Liabilities (242)	133,422	141,297	41
Total Current and Accrued Liabilities	2,917,863	2,733,855	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	939,460	939,460	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	939,460	939,460	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	18,308,695	17,514,427	49
Total Liabilities and Other Credits	47,155,616	45,994,853	

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)	52,421,396	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)	16,025				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	861,613				7
Total Utility Plant	53,299,034	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	14,314,727	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	14,314,727	0	0	0	
Net Utility Plant	38,984,307	0	0	0	

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)	
Balance first of year	13,008,510				13,008,510	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,145,913				1,145,913	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	119,016				119,016	6
Accruals charged other						7
accounts (specify):						8
Clearing accts	119,555				119,555	9
Salvage	566				566	10
Other credits (specify):						11
A/N 346 METERS, ADJ	265				265	12
Total credits	1,385,315	0	0	0	1,385,315	13
Debits during year						14
Book cost of plant retired	70,906				70,906	15
Cost of removal	8,192				8,192	16
Other debits (specify):						17
	0				0	18
Total debits	79,098	0	0	0	79,098	19
Balance End of Year	14,314,727	0	0	0	14,314,727	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):					
Non-utility property	18,720			18,720	2
Total Nonutility Property (121)	18,720	0	0	18,720	
Less accum. prov. depr. & amort. (122)	18,720			18,720	3
 Net Nonutility Property	 0	 0	 0	 0	

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

Particulars (a)	Amount (b)	
Balance first of year	16,495	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	16,495	

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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	281,427	174,523	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	45,068	8
Total Materials and Supplies	281,427	219,591	

**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)				
DISCOUNT/UNAMORTIZE OF 1994E BONDS	30,195	428	18,272	1
DISCOUNT/UNAMORTIZE OF 1995D BONDS	54,754	428	9,386	2
DISCOUNT/UNAMORTIZE OF 2001D BONDS	718	428	69,676	3
UNAMORTIZE LOSS OF ADVANCED REFUNDING	4,697	428	125,746	4
Total			223,080	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,614,613	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,614,613</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)	
BOND ISSUE/1994E	01/01/1994	10/01/2003	4.63%	1,040,000	1
BOND ISSUE/1995D	12/01/1995	10/01/2004	5.39%	510,000	2
BOND ISSUE/2001D-ADVANCED REFUNDING	06/15/2001	10/01/2015	4.46%	4,360,000	3
Total Bonds (Account 221):				5,910,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 5,910,000

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	837,822	1
Accruals:		
Charged water department expense	851,522	2
Charged electric department expense		3
Charged sewer department expense	40,985	4
Other (explain):		
Tax equivalent charged to clearing accts	50,000	5
Total Accruals and other credits	942,507	
Taxes paid during year:		
County, state and local taxes	840,079	6
Social Security taxes	102,219	7
PSC Remainder Assessment	0	8
Other (explain):		
Unemployment tax a/n 4082	209	9
Total payments and other debits	942,507	
Balance end of year	837,822	

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)					
REVENUE BONDS - 1994E ISSUE	33,437	79,848	101,453	11,832	1
REVENUE BONDS - 1995D ISSUE	46,220	67,587	107,810	5,997	2
REVENUE BONDS - 2001D ISSUE		102,866	55,874	46,992	3
Subtotal	79,657	250,301	265,137	64,821	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	79,657	250,301	265,137	64,821	

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	17,514,427	0	0	0	0	17,514,427	1
Add credits during year:							
For Services	249,626					249,626	2
For Mains	544,642					544,642	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	18,308,695	0	0	0	0	18,308,695	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEBT PYMT ACCT A/N 1250	223,354	3
DEBT RESERVE ACCT A/N 1251	899,821	4
Total (Acct. 125):	1,123,175	
Depreciation Fund (126):		
IMPROVEMENT FUND A/N 1261	1,237,874	5
EQUIPMENT REPLACEMENT ACCT A/N 1265	666,404	6
Total (Acct. 126):	1,904,278	
Other Special Funds (128):		
FAIR MARKET VALUE A/N 1280	(6,726)	7
TAX EQUIVALENT RESERVE ACCT A/N 1287	911,220	8
Total (Acct. 128):	904,494	
Interest Special Deposits (132):		
NONE	0	9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,534,613	12
Electric	0	13
Sewer (Regulated)	0	14
Other (specify):		
NONE	0	15
Total (Acct. 142):	1,534,613	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	16

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)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	0	17
Other (specify):		
NONE	0	18
Total (Acct. 143):	0	
Receivables from Municipality (145):		
A/R SEWER BILLING FEES A/N 1452	101,895	19
Total (Acct. 145):	101,895	
Prepayments (165):		
PREPAID INS/LIABILITY & PROPERTY A/N 1650	12,217	20
PREPAID INS/MISC A/N 1651	1,667	21
PREPAID INS/HEALTH A/N 1652	36,644	22
PREPAID INS/LIFE A/N 1653	1,692	23
Total (Acct. 165):	52,220	
Extraordinary Property Losses (182):		
NONE	0	24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
RADIUM COMPLIANCE A/N 1830	321,403	25
MASTER PLAN STUDY A/N 1835	26,512	26
Total (Acct. 183):	347,915	
Clearing Accounts (184):		
NONE	0	27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	29
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER USER FEES AN 2331	802,217	30
SEWER CONNECTION FEES A/N 2336	14,353	31
SEWER END OF MONTH TRANSFERS A/N 2337	574,076	32
Total (Acct. 233):	1,390,646	

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)
Other Deferred Credits (253):	
NONE	0 33
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	51,245,382	0	0	0	51,245,382	1
Materials and Supplies	227,975	0	0	0	227,975	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	13,661,618	0	0	0	13,661,618	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	17,911,561	0	0	0	17,911,561	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	19,900,178	0	0	0	19,900,178	
Net Operating Income	751,132	0	0	0	751,132	8
Net Operating Income as a percent of Average Net Rate Base						
	3.77%	N/A	N/A	N/A	3.77%	

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	1,614,613	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,133,741	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	18,748,354	
Net Income		
Net Income	662,487	5
 Percent Return on Proprietary Capital	 3.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

1. Moreland Well # 3 rehab.
 2. Replaced Madison #1 booster.
 3. Baxter St well pump repair.
 4. Replace office roof at 115 Delafield St.
-

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

1. An increase of 9.82% in water rates starting in Jan, 2002 was authorized by the PSC.
 2. The fire capacity charge (PFP) was based on the building value. As of Jan, 2002, it will be based on the equivalent meter method.
 3. All discounts for Private Fire Combination Services starting Jan, 2002 have been eliminated.
-

5. Obligations incurred or assumed, excluding commercial paper.

Refinanced - Advanced refunding.

6. Formal proceedings with the Public Service Commission.

Rate increase.

7. Any additional matters.

1. Improvements & enhancements to our CIS Information System continues.
2. Enhancements to our AccPac financial system continues.
3. GIS data conversion of manual records is still in progress.
4. Continue to pursue radium standard changes.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

A/N 4190 Interest & Dividend Income - \$131,847 decrease. Lower bank balances and interest rates caused this decline.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

A/N 1220 book value of Lawnsdale, Caldwell/4th St standpipe. Removed from service in 1979.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

A/N 181 - The Utility did refinance the advanced refunding of the callable portion of the bond issues 1994E & 1995D. The remaining portion of the 1994E bonds will be recognized in 2003. The 1994D bond issue's remaining portion will be recognized in 2004. A new bond issue 2001D was issued in June, 2001, and will be completely amortized in 2015.

Bonds (Accts. 221 and 222) (Page F-14)

A/N 2212, 2213, 2214: includes current portion due.

Balance Sheet End-of-Year Account Balances (Page F-19)

A/N 1250 Debt Pymt Fund - \$19,781 decrease. We have allowed the interest to accrue and made monthly transfers to this acct. On April 1st, we paid the interest pymt on our bond issues. On Oct 1st, principal & interest were paid. We used a portion of the monies in the acct to make our semi-annual bond payments.

A/N 1251 Debt Reserve Acct - \$29,872 increase. Interest is taken out of the account annually per our bond covenants.

A/N 1261 Improvement Fund - \$705,394 decrease. Transfers of monies to accts. 1250, 1265 & 1287 caused the decrease. We used the monies to purchase capital items.

A/N 1265 Equipment Replacement Fund - \$124,299 increase. We allowed interest accrued in this account, and funded it for the upcoming year.

A/N 1280 Fair Market Value - Acct is used to adjust a/n 1250-1287 to market value at year end. Percentage is provided by LGIP.

A/N 1287 Tax Equivalent Reserve Acct - \$28,629 increase. We funded this account monthly, and allowed interest accrue.

A/N 1421 & 1426 - includes water & sewer.

A/N 1452 - represents the amount that was underbilled in 2001.

A/N 1830 - \$118,593 increase. This increase represents the costs of consulting services for the radium compliance study.

A/N 2337 Sewer End of Month Transfers - \$49,542 increase. This acct represents the sewer user fees collected in December, 2001 but not transferred to the City of Waukesha. It will be transferred in Jan, 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response emailed 1/29/03:
Hi Elaine,

Here are my responses to the analytical review letter I received from you...

1. I will make sure we use 186 instead of 183 in the future.
2. I will make sure we refer to the account numbers rather than the line numbers and we will go by the USOA as noted.
3. I will properly report the remainder assessment in its proper place on W-6.
4. Breakdown for page W10 is:
Acct. 397 - Column (b) \$78,150.73, (d) \$16,882.07 (j) \$95,032.80;
Acct. 397.1 - Column (b) \$118,031.32, (d) \$32,239.65, (j) \$150,270.97.

I think that covers everything--and I will make sure there are no repeats on 2002 report. I am so sorry that it took me so long to get back to you!

Please confirm that you get this.

Thanks

emailed new contact email address 1/03 ele
Dear Ms. Steeno:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the future, please report the amortization for the master plan study and the radium & osteosacroma study in Account 186 on page F-19 as directed in the Commission letter dated 2/14/00.
2. In the future please refer to accounts by account numbers instead of by the line number that the account appears on in the annual report -- The PSC staff version is in data entry mode and inexperienced users of the WEGSARS program don't necessarily know that they must click on print preview to view line numbers. And when typing in footnotes, please use the specific account numbers as directed in the uniform system of accounts and found in the annual report.
3. Please confirm that in the future the utility will properly report the PSC remainder assessment on the line designated for that purpose in the Taxes schedule on page W-6.
4. The accumulated depreciation schedule on page W-10 should provide a breakdown of the balance in Account 111-397 between Account 111-397, Accumulated Depreciation for Communication Equipment, and Account 111-397.1,

FINANCIAL SECTION FOOTNOTES

Accumulated Depreciation for SCADA Equipment, similar to plant investment on page W-8. Please provide the necessary changes to page W-10, Accounts 397 and 397.1.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,523,100	1
Total Sales of Water	5,523,100	
Other Operating Revenues		
Forfeited Discounts (470)	20,506	2
Miscellaneous Service Revenues (471)	30,382	3
Rents from Water Property (472)	87,674	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	63,826	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	202,388	
Total Operating Revenues	5,725,488	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	81,053	8
Pumping Expenses (620-633)	745,828	9
Water Treatment Expenses (640-652)	178,647	10
Transmission and Distribution Expenses (660-678)	626,585	11
Customer Accounts Expenses (901-905)	140,718	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,204,089	14
Total Operation and Maintenance Expenses	2,976,920	
Other Operating Expenses		
Depreciation Expense (403)	1,145,913	15
Amortization Expense (404-407)	0	16
Taxes (408)	851,523	17
Total Other Operating Expenses	1,997,436	
Total Operating Expenses	4,974,356	
NET OPERATING INCOME	751,132	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	15,209	1,128,475	2,316,594	4
Commercial	2,038	874,030	1,261,294	5
Industrial	142	586,552	591,016	6
Total Metered Sales to General Customers (461)	17,389	2,589,057	4,168,904	
Private Fire Protection Service (462)	1		89,432	7
Public Fire Protection Service (463)	1		1,114,142	8
Other Sales to Public Authorities (464)	120	114,492	150,622	9
Sales to Irrigation Customers (465)		0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		0		12
 Total Sales of Water	 17,511	 2,703,549	 5,523,100	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,114,142	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	0	4
Total Public Fire Protection Service (463)	1,114,142	
Forfeited Discounts (470):		
Customer late payment charges	20,506	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	20,506	
Miscellaneous Service Revenues (471):		
REFUND FROM WRS FOR 1998	30,248	7
MISC SERVICE REVENUES	134	8
Total Miscellaneous Service Revenues (471)	30,382	
Rents from Water Property (472):		
RENTAL OF UTILITY SPACE	87,674	9
Total Rents from Water Property (472)	87,674	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	61,007	11
Other (specify):		
A/R INTEREST INCOME	2,819	12
Total Other Water Revenues (474)	63,826	
Amortization of Construction Grants (475):		
NONE	0	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)	5,784	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	63,445	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	4,098	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	7,726	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	81,053	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,253	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	540,826	17
Pumping Labor and Expenses (624)	19,404	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	52,875	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	9,931	22
Maintenance of Structures and Improvements (631)	33,792	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	79,747	25
Total Pumping Expenses	745,828	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,169	26
Chemicals (641)	117,446	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)	4,659	28
Miscellaneous Expenses (643)	6,533	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	12,191	31
Maintenance of Structures and Improvements (651)	958	32
Maintenance of Water Treatment Equipment (652)	31,691	33
Total Water Treatment Expenses	178,647	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	10,436	34
Storage Facilities Expenses (661)	13,767	35
Transmission and Distribution Lines Expenses (662)	100,668	36
Meter Expenses (663)	19,393	37
Customer Installations Expenses (664)	27,102	38
Miscellaneous Expenses (665)	17,641	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	11,009	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	127	43
Maintenance of Transmission and Distribution Mains (673)	191,381	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	93,225	46
Maintenance of Meters (676)	54,377	47
Maintenance of Hydrants (677)	70,856	48
Maintenance of Miscellaneous Plant (678)	16,603	49
Total Transmission and Distribution Expenses	626,585	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	959	50
Meter Reading Labor (902)	57,722	51
Customer Records and Collection Expenses (903)	54,289	52
Uncollectible Accounts (904)	0	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)	27,748	54
Total Customer Accounts Expenses	140,718	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	412,565	56
Office Supplies and Expenses (921)	76,300	57
Administrative Expenses Transferred--Credit (922)	93,387	58
Outside Services Employed (923)	172,928	59
Property Insurance (924)	4,373	60
Injuries and Damages (925)	38,144	61
Employee Pensions and Benefits (926)	468,746	62
Regulatory Commission Expenses (928)	12,452	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	26,334	65
Rents (931)	0	66
Maintenance of General Plant (932)	85,634	67
Total Administrative and General Expenses	1,204,089	
 Total Operation and Maintenance Expenses	 2,976,920	

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		840,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		40,985	2
Net property tax equivalent		799,094	
Social Security		102,219	3
PSC Remainder Assessment		0	4
Other (specify): UNEMPLOYMENT COMP		210	5
TAX EQUIVALENT CHARGED TO CLEARING ACCTS		(50,000)	6
Total tax expense		851,523	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		2.440000				4
Local tax rate	mills		9.130000				5
School tax rate	mills		10.370000				6
Voc. school tax rate	mills		1.470000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.610000				10
Less: state credit	mills		1.570000				11
Net tax rate	mills		22.040000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.130000				14
Combined School Tax Rate	mills		11.840000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.970000				17
Total Tax Rate	mills		23.610000				18
Ratio of Local and School Tax to Total	dec.		0.888183				19
Total tax net of state credit	mills		22.040000				20
Net Local and School Tax Rate	mills		19.575553				21
Utility Plant, Jan. 1	\$	50,273,153	50,273,153				22
Materials & Supplies	\$	219,591	219,591				23
Subtotal	\$	50,492,744	50,492,744				24
Less: Plant Outside Limits	\$	1,639,775	1,639,775				25
Taxable Assets	\$	48,852,969	48,852,969				26
Assessment Ratio	dec.		0.990800				27
Assessed Value	\$	48,403,522	48,403,522				28
Net Local & School Rate	mills		19.575553				29
Tax Equiv. Computed for Current Year	\$	947,526	947,526				30
Tax Equivalent per 1994 PSC Report	\$	840,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	840,079					32 33
Tax equiv. for current year (see note 6)	\$	840,079					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	64,444	2,578	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	774,889	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	147,399		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	986,732	2,578	
PUMPING PLANT			
Land and Land Rights (320)	180,985		12
Structures and Improvements (321)	1,363,673		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,570,423	86,148	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	4,115,081	86,148	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	58,861		22
Water Treatment Equipment (332)	151,252	9,351	23
Total Water Treatment Plant	210,113	9,351	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	64,776	3,222	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			67,022	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			774,889	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			147,399	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	989,310	
PUMPING PLANT				
Land and Land Rights (320)			180,985	12
Structures and Improvements (321)			1,363,673	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	38,867		2,617,704	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	38,867	0	4,162,362	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			58,861	22
Water Treatment Equipment (332)			160,603	23
Total Water Treatment Plant	0	0	219,464	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			67,998	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)	3,993,338	7,538	26
Transmission and Distribution Mains (343)	22,497,049	1,400,507	27
Fire Mains (344)	0		28
Services (345)	7,098,474	288,242	29
Meters (346)	3,709,519	127,971	30
Hydrants (348)	2,649,988	93,303	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	40,013,144	1,920,783	
GENERAL PLANT			
Land and Land Rights (389)	68,390		33
Structures and Improvements (390)	1,269,489	118,885	34
Office Furniture and Equipment (391)	126,987	5,012	35
Computer Equipment (391.1)	1,508,496	159,195	36
Transportation Equipment (392)	585,098	40,352	37
Stores Equipment (393)	7,025	2,084	38
Tools, Shop and Garage Equipment (394)	244,090	8,308	39
Laboratory Equipment (395)	5,842		40
Power Operated Equipment (396)	480,373	34,209	41
Communication Equipment (397)	148,661	44,221	42
SCADA Equipment (397.1)	298,335		43
Miscellaneous Equipment (398)	1,512		44
Other Tangible Property (399)	0		45
Total General Plant	4,744,298	412,266	
Total utility plant in service directly assignable	50,069,368	2,431,126	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	50,069,368	2,431,126	

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)			4,000,876 26
Transmission and Distribution Mains (343)	10,674	(1,067)	23,885,815 27
Fire Mains (344)			0 28
Services (345)	800	(5,813)	7,380,103 29
Meters (346)	4,353		3,833,137 30
Hydrants (348)	3,963	(1,312)	2,738,016 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	19,790	(8,192)	41,905,945
GENERAL PLANT			
Land and Land Rights (389)			68,390 33
Structures and Improvements (390)	11,299		1,377,075 34
Office Furniture and Equipment (391)			131,999 35
Computer Equipment (391.1)			1,667,691 36
Transportation Equipment (392)			625,450 37
Stores Equipment (393)			9,109 38
Tools, Shop and Garage Equipment (394)	950		251,448 39
Laboratory Equipment (395)			5,842 40
Power Operated Equipment (396)			514,582 41
Communication Equipment (397)			192,882 42
SCADA Equipment (397.1)			298,335 43
Miscellaneous Equipment (398)			1,512 44
Other Tangible Property (399)			0 45
Total General Plant	12,249	0	5,144,315
Total utility plant in service directly assignable	70,906	(8,192)	52,421,396
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	70,906	(8,192)	52,421,396

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)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	661,741	2.75%	22,319	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	30,832	1.00%	1,474	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	692,573		23,793	
PUMPING PLANT				
Structures and Improvements (321)	492,669	2.50%	34,050	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,371,605	5.24%	137,166	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	1,864,274		171,216	
WATER TREATMENT PLANT				
Structures and Improvements (331)	37,937	3.55%	2,090	16
Water Treatment Equipment (332)	89,476	6.67%	10,965	17
Total Water Treatment Plant	127,413		13,055	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	997,799	1.69%	67,551	19
Transmission and Distribution Mains (343)	2,848,880	0.92%	213,361	20
Fire Mains (344)	0			21
Services (345)	1,444,386	1.75%	126,688	22
Meters (346)	1,844,705	4.00%	238,031	23
Hydrants (348)	538,208	1.69%	45,529	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	7,673,978		691,160	

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					0	3
314					684,060	4
315					0	5
316					32,306	6
317					0	7
	0	0	0	0	716,366	
321			5		526,724	8
322					0	9
323					0	10
324					0	11
325	38,867				1,469,904	12
326					0	13
327					0	14
328					0	15
	38,867	0	5	0	1,996,628	
331					40,027	16
332					100,441	17
	0	0	0	0	140,468	
341					0	18
342					1,065,350	19
343	10,674	1,067			3,050,500	20
344					0	21
345	800	5,813	205		1,564,666	22
346	4,353		356	267	2,079,006	23
348	3,963	1,312			578,462	24
349					0	25
	19,790	8,192	561	267	8,337,984	

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)	286,872	2.50%	33,339	26
Office Furniture and Equipment (391)	104,461	6.70%	8,844	27
Computer Equipment (391.1)	977,472	6.70%	285,879	28
Transportation Equipment (392)	359,852	14.30%	64,137	29
Stores Equipment (393)	5,158	5.00%	455	30
Tools, Shop and Garage Equipment (394)	192,345	6.70%	16,847	31
Laboratory Equipment (395)	4,583	6.70%	391	32
Power Operated Equipment (396)	521,834	14.30%	26,244	33
Communication Equipment (397)	196,183	10.00%	49,122	34
SCADA Equipment (397.1)	0	10.00%		35
Miscellaneous Equipment (398)	1,512	6.70%		36
Other Tangible Property (399)	0			37
Total General Plant	<u>2,650,272</u>		<u>485,258</u>	
Total accum. prov. directly assignable	13,008,510		1,384,482	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>13,008,510</u></u>		 <u><u>1,384,482</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	11,299				308,912	26
391					113,305	27
391.1					1,263,351	28
392					423,989	29
393					5,613	30
394	950				208,242	31
395					4,974	32
396					548,078	33
397				(150,271)	95,034	34
397.1				150,271	150,271	35
398					1,512	36
399					0	37
	12,249	0	0	0	3,123,281	
	70,906	8,192	566	267	14,314,727	
					0	38
	70,906	8,192	566	267	14,314,727	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			224,236	224,236	1
February			198,956	198,956	2
March			219,877	219,877	3
April			219,986	219,986	4
May			241,704	241,704	5
June			255,194	255,194	6
July			306,921	306,921	7
August			260,319	260,319	8
September			229,389	229,389	9
October			233,533	233,533	10
November			211,468	211,468	11
December			220,386	220,386	12
Total annual pumpage	0	0	2,821,969	2,821,969	
Less: Water sold				2,703,549	13
Volume pumped but not sold				118,420	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				28,874	16
Volume related to equipment/system malfunction				8,677	17
Non-utility volume NOT included in water sales				358	18
Total volume not sold but accounted for				37,909	19
Volume pumped but unaccounted for				80,511	20
Percent of water lost				3%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				12,528	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Hot & dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,868	26
Date of minimum: 3/12/2001					27
Total KWH used for pumping for the year				10,882,248	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
#1 NORTH STREET	BH427	1,907	10	0	No	1
#2 BAXTER ST	BH428	1,835	14	925,920	Yes	2
#3 MORELAND	BH429	1,995	14	1,152,000	Yes	3
#4 NEWHALL	BH4303	1,995	12	0	No	4
# 5 EAST AVE	BH431	2,120	19	1,607,040	Yes	5
#6 SUNSET DR	BH432	2,075	20	2,651,040	Yes	6
#7 MERRILL	BH433	1,650	20	1,573,920	Yes	7
#8 SAYLESVILLE RD	BH434	2,024	20	2,378,000	Yes	8
#9 CRESTWOOD	BH435	1,725	20	1,944,000	Yes	9
#10 WOLF RD	BH436	2,145	28	3,542,000	Yes	10

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#1B	#2A	1
Location	1905 WOLF RD	126 E NORTH ST	1032 BAXTER ST	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	BYRON JACKSON	LAYNE/BOWLER	BYRON JACKSON	5
Year Installed	1999	1996	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	2,460	1,000	643	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US	BYRON JACKSON	9
Year Installed	1999	1996	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	1,000	60	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2B	#3A	#5A	14
Location	1032 BAXTER	413 S MORELAND	1430 S EAST AVE	15
Purpose	B	P	P	16
Destination	D	D	R	17
Pump Manufacturer	PEERLESS	GOULDS	GOULDS	18
Year Installed	1998	2001	1999	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	800	800	1,116	21
Pump Motor or Standby Engine Mfr	US	FRANKLIN	GE	22
Year Installed	1998	2001	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	200	250	25

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	#5B	#5C	#6A	1
Location	1430 S EAST AVE	1430 S EAST AVE	2320 W SUNSET DR	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	PEERLESS	ITT-AL	BYRON JACKSON	5
Year Installed	1956	1996	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	1,200	800	1,841	8
Pump Motor or Standby Engine Mfr	GE	MARATHON	BYRON JACKSON	10
Year Installed	1956	1996	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	400	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6B	#6C	#7	14
Location	2320 W SUNSET DR	2320 W SUNSET DR S31	W27521 W SUNSET DR	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	AC	ITT AC	AMERICAN	18
Year Installed	1985	2000	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	2,300	1,093	21
Pump Motor or Standby Engine Mfr	MARATHON	US	IDEAL	23
Year Installed	1996	2000	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	150	350	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	#8A	#8B	#8C	1
Location	3103 SAYLESVILLE RD	3103 SAYLESVILLE RD	3103 SAYLESVILLE RD	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	ITT	ITT	5
Year Installed	1995	1995	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,652	1,550	1,800	8
Pump Motor or Standby Engine Mfr	IDEAL	TOSHIBA	MARATHON	9 10
Year Installed	1995	1995	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	450	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9B	#9C	AIRPORT BOOSTER-A	14
Location	513 CRESTWOOD DR	513 CRESTWOOD DR	200 W MORELAND	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	PEERLESS	AURORA	18
Year Installed	1993	1982	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,200	1,400	1,900	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	US	22 23
Year Installed	1993	1993	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	75	75	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	AIRPORT BOOSTER-B	HIGHLINE BOOSTER -A	HIGHLINE BOOSTER-B	1
Location	200 W MORELAND BLVD	1504 E SUNSET DR	1504 E SUNSET DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	PEERLESS	PEERLESS	5
Year Installed	1989	1998	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	GE	US	US	9 10
Year Installed	2001	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLINE BOOSTER-C	HILLCREST BOOSTER-A	HILLCREST BOOSTER-B	14
Location	1504 E SUNSET DR	1752 E MAIN ST	1752 E MAIN ST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	AURORA	AURORA	18
Year Installed	1998	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	250	250	21
Pump Motor or Standby Engine Mfr	US	MARATHON	MARATHON	22 23
Year Installed	1998	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	15	15	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	HILLCREST BOOSTER-C	HILLCREST BOOSTER-D	MADISON BOOSTER-A	1
Location	1752 E MAIN ST	1752 E MAIN ST	1150 MADISON ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	BERKLEY	AURORA	5
Year Installed	1996	2000	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,000	60	2,200	8
Pump Motor or Standby Engine Mfr	MARATHON	US	US	9 10
Year Installed	1996	2000	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	5	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MADISON BOOSTER-B	RIVER HILLS	SOUTHEAST BOOSTER	14
Location	1150 MADISON ST	1150 RIVER PLACE BLVD	1430 S EAST AVE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	BERKELEY	AC	18
Year Installed	1997	1999	1983	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	250	900	21
Pump Motor or Standby Engine Mfr	MARATHON	FRANKLIN	US	22 23
Year Installed	1997	1999	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	5	40	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	STARDUST BOOSTER-A	STARDUST BOOSTER-B	TALLGRASS BOOSTER	1
Location	1855 STARDUST DR	1855 STARDUST DR	1020 N UNIVERSITY DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1992	1976	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	1,000	130	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	1992	1991	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	30	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WOODRIDGE BOOSTER-A	WOODRIDGE BOOSTER-B		14
Location	2825 WOODRIDGE LN	2825 WOODRIDGE LN		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	WEINMAN	WEINMAN		18
Year Installed	1999	1999		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,000	1,000		21
Pump Motor or Standby Engine Mfr	LEESON	LEESON		22 23
Year Installed	1999	1999		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	40	40		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	#2	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1932	1956	1960	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	222,000	2,000,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.2590	1.6070	2.6510	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	#8	#9	EVERGREEN TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1968	1970	1958	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	108	6
Total capacity in gallons (actual)	2,000,000	1,500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3780	1.9440		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

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	HILLCREST	HUNTER TOWER	MEADOWBROOK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1978	1998	1999	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	123	263	159	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	5,000,000	400,000	300,000	11
Total capacity in gallons (actual)				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MORRIS TOWER	NE AREA/DAVIDSON	NW AREA/UWW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	S	3
Year constructed	1998	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	150	163	6
Total capacity in gallons (actual)	100,000	250,000	1,250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	552	0	0	0	552	1	
M	D	2.000	1,461	0	0	0	1,461	2	
M	D	4.000	3,945	0	437	0	3,508	3	
M	D	6.000	422,752	0	1,799	0	420,953	4	
P	D	6.000	559	0	0	0	559	5	
M	D	8.000	591,829	618	0	0	592,447	6	
P	D	8.000	65,613	6,668	198	0	72,083	7	
M	D	10.000	7,800	0	0	0	7,800	8	
M	T	12.000	237,660	3,045	0	0	240,705	9	
P	D	12.000	22,157	4,241	0	0	26,398	10	
M	T	16.000	87,093	1,245	0	0	88,338	11	
P	T	16.000	314	0	0	0	314	12	
M	T	20.000	48,699	0	0	0	48,699	13	
M	T	24.000	3,759	3,872	0	0	7,631	14	
Total Within Municipality			1,494,193	19,689	2,434	0	1,511,448		
Total Utility			1,494,193	19,689	2,434	0	1,511,448		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.750	2,349	3	27	0	2,325		2
P	1.000	88	58	0	0	146		3
M	1.000	13,209	25	3	0	13,231		4
M	1.250	1,183	1	2	0	1,182		5
P	1.250	59	70	0	0	129		6
M	1.500	445	1	0	0	446		7
M	2.000	386	1	1	0	386		8
P	2.000		3	0	0	3		9
M	3.000	8	0	0	0	8		10
M	4.000	152	1	0	0	153		11
P	6.000	2	1	0	0	3		12
M	6.000	103	3	0	0	106		13
M	8.000	82	3	0	0	85		14
P	8.000	2	0	0	0	2		15
M	12.000	2	0	0	0	2		16
Total Utility		18,077	170	33	0	18,214	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 (o).
5. Explain all reported adjustments as a schedule footnote.

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	14,331	400	11	0	14,720	302	1
0.750	1,668	0	7	0	1,661	36	2
1.000	884	0	7	0	877	26	3
1.500	335	0	2	0	333	67	4
2.000	297	0	8	0	289	60	5
3.000	42	3	0	0	45	9	6
4.000	17	0	1	0	16	8	7
6.000	11	0	0	0	11	9	8
Total:	17,585	403	36	0	17,952	517	

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	13,884	494	38	16	0	288	14,720	1
0.750	1,269	309	13	3	0	67	1,661	2
1.000	56	717	30	29	0	45	877	3
1.500	0	288	12	13	0	20	333	4
2.000	0	207	34	47	0	1	289	5
3.000	0	16	3	6	0	20	45	6
4.000	0	5	6	4	0	1	16	7
6.000	0	2	6	2	0	1	11	8
Total:	15,209	2,038	142	120	0	443	17,952	

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	10			10	1
Within Municipality	2,807	36	1		2,842	2
Total Fire Hydrants	2,807	46	1	0	2,852	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 2,368
 Number of distribution system valves end of year: 3,775
 Number of distribution valves operated during year: 673

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

A/N 4630 Public Fire Protection - \$20,854 increase. The City of Waukesha is experiencing rapid growth along with an increase in property values. As of Jan, 2002, PFP will be based on the equivalent meter method.

A/N 4710-100 Misc Service Revenues - \$30,248. Refund from Wisconsin Retirement Systems for 1998.

A/N 4720-300 Rental of Utility Property - \$65,763 decrease. In 2000, we started recognizing the income from cell phone leases in the year that the money was received. Previously, we amortized it equally over a specific period. The decrease is due to timing differences. Also in some cases, there was a one-time, up-front payment; that skewed the income amount in the first year of the lease.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/N 6030 Source of Supply Misc Operating Expenses: \$46,883-283.1% increase. The yr 2000 figure was low. Annual amortization of deferred studies is charged here per PSC authorization. The yr 1999 amortization amount was overstated at \$106,000. The yr 2000 amount was understated at \$16,562. The current year is correct at \$63,445.

A/N 6260-300 Pumping Expenses Misc Expenses: \$53,208-50.2% decrease. This year the focus was on maint of pumping structures & pumping equipment rather than general pumping expenses. An increase of expenses was realized in accts 6310/6330. Snowplowing labor charges were reclassified to a/n 9320.

A/N 6410 Chemicals: \$57,215-94.9% increase. In yr 2001, pumpage was lower than projected. We increased our chlorine residual in the water by 30% because of 9/11.

A/N 6420,6421,6422 Operation Labor & Expenses: \$98,470-95.5% decrease. \$35,000 of expense was reclassified to a/n 6410 and \$9,300 was reclassified to a/n 6520. This resulted from our job costing application being incorrectly set up to charge the wrong acct number. This error was not detected until yr 2001. Therefore, the expenses listed in a/n 6420 was overstated in yr 2000.

A/N 6610 Misc Storage Facilities: \$27,735-66.9% decrease. Yr 2000 was higher than in previous 4 years. Yr 2001 is closer to normal.

A/N 6650 Misc Expenses: \$114,810-86.7% decrease. Our Technical Services Dept charged their time to the administrative accts this year rather than operational accts.

A/N 6730 Maint of Mains: \$49,237-34.6% increase. We had an increase occurrence of main breaks but not at the same rate as last year.

A/N 6751 Maint of Services: \$90,894-60.2% decrease. Replacement of iron services continues but at a much slower pace than last year. Yr 2000 was extremely high due to our aggressive replacement program.

A/N 6760 Maint of Meters: \$14,801-62.7% increase. More meters were tested this year. Technology is changing due to high rate of failures.

A/N 9030 Records & Collections Expense: \$15,712-22.5% decrease. Yr 2000 was higher than the 3 years prior. Yr 2001 is more in line with the average.

A/N 9200 Admin & General Salaries: \$108,431-21.4% decrease. There was a capital job that was charged to expense in yr 2000 and adjusted in yr 2001-North St roof replacement of \$35,030. Our Tech Services Dept. did not replace an employee whose wages were charged to administrative time. Water laterals by developers were down this year and the tasks to process those applications are charged to administrative time.

A/N 9220 Admin Expenses Transferred: \$152,844-62.1% decrease. Yr 2000 was significantly higher than any previous year. This acct is credited from the burden of the labor rate as recovery of administrative wages attributable to construction. The decrease in capital labor projects down to about 13% of

WATER OPERATING SECTION FOOTNOTES

all direct labor dollars has decreased this recovery.

A/N 9230 Outside Services Employed: \$104,084-151.2% decrease. Yr 2000 was substantially lower than previous years. Yr 2001 is more normal. Expenses for yr 2001 include a new Employee Classification & Compensation Survey as well as costs related to the Radium Compliance litigation.

A/N 9250 Injuries & Damages: \$14,771-63.9% increase. We did not receive a dividend this year as in past years for workers comp insurance.

A/N 9260 Employee Pensions & Benefits: \$100,936-27.4% increase. Rates for health insurance increased in yr 2001.

A/N 9280 Regulatory Commission Expenses: \$12,446 increase. Expenses occurred with the PSC for rate case in yr 2001 were \$5,672. Our last rate case was in yr 1993. Charges for PSC 2001-2002 advance assessment were \$6,780.

A/N 9300 Misc General Expenses: \$25,401-49.1% decrease. In yr 2001, amortization of the Master Plan deferred studies was adjusted as a result of the actual being lower than originally projected.

A/N 9320 Maint of General Plant: \$10,973-14.6% increase. Snowplowing labor charges were reclassified to this account. In yr 2000, the charges went to a/n 6260.

Taxes (Acct. 408 - Water) (Page W-06)

Column A, li 4: Charges for PSC 2001-2002 advance assessment \$6,780 were charged to a/n 9280-200.

Property Tax Equivalent (Water) (Page W-07)

Column C, li 33: The lower tax equivalent per 1994 PSC Report has been authorized by the Waukesha Common Council through yr 2004.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Column C, li 34, \$118,885: North st roof replacement \$35,030, Delafield St roof replacement \$87,830, ADA reimbursement from the City for parking lot revisions in 2000 (\$14,861), Bathroom ADA revisions \$10,886

Column C, li 36, \$159,195: Computers & hardware \$24,674, GIS development \$10,946, Financial system upgrade \$2,759, Customer information system \$11,827, Information technology support \$10,000, Network administration \$11,083, SW operating system \$39,572, Information technology teams \$48,334

Column F, li 27,29,31: Cost of removal. We are balancing W-8 to W-10.

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

Per review email response 1/29/03: 397 should be \$78150, \$16,882, \$95,032 an a/c 397.1 should be \$118,031, 32,239, 150,270. For purposes of not changing foy balance, breakdown was recorded as an adjustment to a/c 397 and 397.1 2002 will be reviewed to be sure breakdown is provided. ele

Sub-accounts:

- 332.0 Water treatment equipment, chlorine
- 332.1 Water treatment equipment, fluoride
- 332.2 Water treatment equipment, silicate
- 345.0 Services, street
- 345.1 Services, property
- 346.0 Meters
- 346.1 Meters, AMR
- 397.0 Communication equipment-radios, phones
- 397.1 Billing computer
- 397.2 Scada system
- 397.3 Micro computers

Accts 391-398 are amortized per PSC docket 05-US-106.

A/N 3960 & A/N 3970: accumulated depreciation exceeds actual reserve for plant in service due to retirements in past years in which the plant was not fully depreciated.

W-11 li 23, column f,h,i: The actual book cost of the retired meters is \$4,086 with salvage value of \$356. The adjustment of \$267 is used to balance with W-8.

Pumping and Purchased Water Statistics (Page W-12)

- Li 16: System flushing
- Li 17: Main breaks
- Li 18: Plant & PFP

Water Mains (Page W-17)

Column E - 10,711.2' are developer installed-estimated cost. 8,977.8' are Utility installed mains and/or infrastructure work. A portion on Utility installed mains may be billed to the City as TID.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Column d - Services installed by the Utility are directly billed to property owners after completion on the basis of the prior year's average cost of 1" copper service. In 2001, 111 services were developer installed & 28 services were homeowner installed laterals: all are recorded at estimated cost.

Hydrants and Distribution System Valves (Page W-20)

We continue to test & operate distribution valves & hydrants as part of our 2-year cyclical schedule.
