



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CUDAHY WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUDAHY WATER UTILITY

Utility Address: 5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110

When was utility organized? 6/12/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRANK MILLER

Title: SUPERINTENDENT

Office Address:

5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2234

Fax Number: (414) 769 - 2257

E-mail Address: cudwater@execpc.com

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

Name: RENEE MESSING

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY LLP

115 SOUTH 84TH STREET SUITE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

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

Name: MR. JAMES IBACH

Title: CHAIRMAN

Office Address:

16455 WOODSEGE COURT

BROOKFIELD, WI 53005

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: RENEE MESSING

Title: CPA

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 2/29/2000

Period covered by most recent audit: 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

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

Name: MR MICHAEL CLARK

Title: GENERAL MANAGER

Office Address:

5050 S LAKE DRIVE
P.O. BOX 380
CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2253

Fax Number: (414) 769 - 2257

E-mail Address: clarkm@ci.cudahy.wi.us

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

Names of members of utility commission/committee:

- MR RONALD ALEKSY
- MR JOHN HEIDENREICH
- MR JAMES IBACH, CHAIRMAN
- MR HENRY KOBER
- MR GARY NOAH

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

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)	1,732,561	1,757,652	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	977,955	906,910	2
Depreciation Expense (403)	267,659	252,882	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	289,264	290,072	5
Total Operating Expenses	1,534,878	1,449,864	
Net Operating Income	197,683	307,788	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	197,683	307,788	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,173	56,532	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	57,173	56,532	
Total Income	254,856	364,320	
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	254,856	364,320	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	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
Total Interest Charges	0	0	
Net Income	254,856	364,320	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,778,669	4,414,349	20
Balance Transferred from Income (433)	254,856	364,320	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,033,525	4,778,669	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	57,173	5
Total (Acct. 419):	57,173	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,732,561	0	0	0	1,732,561	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,732,561	0	0	0	1,732,561	

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	360,809		360,809	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	39,850		39,850	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,594		2,594	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
Total Payroll	403,253	0	403,253	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,097,459	11,152,007	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,241,413	4,087,559	2
Net Utility Plant	7,856,046	7,064,448	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,856,046	7,064,448	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,241,461	1,358,180	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	25,440	33,290	15
Other Accounts Receivable (143)	0	5,912	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	28,315	27,902	18
Materials and Supplies (151-163)	17,240	20,691	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)	382,316	385,784	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,694,772	1,831,759	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	9,550,818	8,896,207	

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)	1,760,877	1,321,143	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,033,525	4,778,669	28
Total Proprietary Capital	6,794,402	6,099,812	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	8,868	66,736	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	263,442	263,442	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	66,624	81,610	41
Total Current and Accrued Liabilities	338,934	411,788	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,417,482	2,384,607	49
Total Liabilities and Other Credits	9,550,818	8,896,207	

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)	12,097,459	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
Total Utility Plant	12,097,459	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,241,413	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	4,241,413	0	0	0	
Net Utility Plant	<u>7,856,046</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)	
Balance first of year	4,087,559				4,087,559	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	267,659				267,659	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,057				11,057	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	278,716	0	0	0	278,716	13
Debits during year						14
Book cost of plant retired	124,862				124,862	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	124,862	0	0	0	124,862	19
Balance End of Year	4,241,413	0	0	0	4,241,413	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (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)	17,240	20,691 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
Total Materials and Supplies	17,240	20,691

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,321,143	1
Changes during year (explain):		
UTILITY PLANT INSTALLED BY CITY TAX INCREMENT DISTRICT	439,734	2
Balance end of year	<u><u>1,760,877</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	263,442	1
Accruals:		
Charged water department expense	289,264	2
Charged electric department expense		3
Charged sewer department expense	8,211	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>297,475</u>	
Taxes paid during year:		
County, state and local taxes	263,442	6
Social Security taxes	31,900	7
PSC Remainder Assessment	2,133	8
Other (explain):		
NONE		9
Total payments and other debits	<u>297,475</u>	
Balance end of year	<u><u>263,442</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,384,607	0	0	0	0	2,384,607	1
Add credits during year:							
For Services	32,875					32,875	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,417,482	0	0	0	0	2,417,482	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,440	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	25,440	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
DELINQUENT CHARGES ON THE TAXROLL	28,315	16
Total (Acct. 145):	28,315	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,580,848	0	0	0	11,580,848	1
Materials and Supplies	18,965	0	0	0	18,965	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,164,486	0	0	0	4,164,486	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,401,044	0	0	0	2,401,044	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,034,283	0	0	0	5,034,283	
Net Operating Income	197,683	0	0	0	197,683	8
Net Operating Income as a percent of Average Net Rate Base						
	3.93%	N/A	N/A	N/A	3.93%	

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	1,541,010	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,906,097	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,447,107	
Net Income		
Net Income	254,856	5
 Percent Return on Proprietary Capital	 3.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 18, 2000

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

1999 Analytical Review DWCCA-1480-ELE

Dear Mr. Miller:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review, we noted \$34,296 reported in Account 474, Other Water Revenues, described as "other operating revenues." In the future, please describe any amounts reported in this account using other than the account title.

2. During our review, we noted that 16 6-inch meters and 4 8-inch meters were not tested this year. Your 6-inch and 8-inch meters should be tested annually pursuant to the Wisconsin Administrative Code. Please make every effort to test your 6 and 8-inch meters in compliance with the Code.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1480.doc

cc: Mr. James Ibach, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,680,384	1
Total Sales of Water	1,680,384	
Other Operating Revenues		
Forfeited Discounts (470)	8,091	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	44,086	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	52,177	
Total Operating Revenues	1,732,561	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,661	8
Pumping Expenses (620-633)	218,070	9
Water Treatment Expenses (640-652)	336,373	10
Transmission and Distribution Expenses (660-678)	158,154	11
Customer Accounts Expenses (901-905)	29,865	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	227,832	14
Total Operation and Maintenance Expenses	977,955	
Other Operating Expenses		
Depreciation Expense (403)	267,659	15
Amortization Expense (404-407)		16
Taxes (408)	289,264	17
Total Other Operating Expenses	556,923	
Total Operating Expenses	1,534,878	
NET OPERATING INCOME	197,683	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	20	1,622	2,298	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	1,622	2,298	
Metered Sales to General Customers (461)				
Residential	4,886	381,653	658,067	4
Commercial	472	220,725	279,832	5
Industrial	42	1,052,825	467,093	6
Total Metered Sales to General Customers (461)	5,400	1,655,203	1,404,992	
Private Fire Protection Service (462)	40		17,239	7
Public Fire Protection Service (463)	1		217,274	8
Other Sales to Public Authorities (464)	24	27,984	38,581	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,485	1,684,809	1,680,384	

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)	217,274	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	217,274	
Forfeited Discounts (470):		
Customer late payment charges	8,091	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,091	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,790	10
Other (specify):		
OTHER OPERATING REVENUES	34,296	11
Total Other Water Revenues (474)	44,086	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,844	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)	4,817	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	7,661	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,819	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	136,517	17
Pumping Labor and Expenses (624)	16,180	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	9,254	23
Maintenance of Power Production Equipment (632)	9,416	24
Maintenance of Pumping Equipment (633)	30,884	25
Total Pumping Expenses	218,070	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	27,683	26
Chemicals (641)	43,513	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)	137,732	28
Miscellaneous Expenses (643)	13,230	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	45,189	32
Maintenance of Water Treatment Equipment (652)	69,026	33
Total Water Treatment Expenses	336,373	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	8,050	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	19,269	36
Meter Expenses (663)	10,383	37
Customer Installations Expenses (664)	11,741	38
Miscellaneous Expenses (665)	3,807	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	425	43
Maintenance of Transmission and Distribution Mains (673)	54,941	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	26,238	46
Maintenance of Meters (676)	10,491	47
Maintenance of Hydrants (677)	12,809	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	158,154	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	5,404	50
Meter Reading Labor (902)	8,275	51
Customer Records and Collection Expenses (903)	16,186	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	29,865	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		56
Office Supplies and Expenses (921)	4,314	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	64,879	59
Property Insurance (924)	7,572	60
Injuries and Damages (925)	24,876	61
Employee Pensions and Benefits (926)	111,309	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)	14,882	67
Total Administrative and General Expenses	227,832	
 Total Operation and Maintenance Expenses	 977,955	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		263,442	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,162	2
Net property tax equivalent		258,280	
Social Security		28,851	3
PSC Remainder Assessment		2,133	4
Other (specify): NONE			5
Total tax expense		<u>289,264</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200230				3
County tax rate	mills		6.820150				4
Local tax rate	mills		8.396580				5
School tax rate	mills		13.120850				6
Voc. school tax rate	mills		2.043190				7
Other tax rate - Local	mills		1.702460				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.283460				10
Less: state credit	mills		3.561260				11
Net tax rate	mills		28.722200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.396580				14
Combined School Tax Rate	mills		15.164040				15
Other Tax Rate - Local	mills		1.702460				16
Total Local & School Tax	mills		25.263080				17
Total Tax Rate	mills		32.283460				18
Ratio of Local and School Tax to Total	dec.		0.782539				19
Total tax net of state credit	mills		28.722200				20
Net Local and School Tax Rate	mills		22.476254				21
Utility Plant, Jan. 1	\$	11,152,007	11,152,007				22
Materials & Supplies	\$	20,691	20,691				23
Subtotal	\$	11,172,698	11,172,698				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,172,698	11,172,698				26
Assessment Ratio	dec.		0.996374				27
Assessed Value	\$	11,132,186	11,132,186				28
Net Local & School Rate	mills		22.476254				29
Tax Equiv. Computed for Current Year	\$	250,210	250,210				30
Tax Equivalent per 1994 PSC Report	\$	263,442					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	263,442					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	969,757		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	86,310		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,056,067	0	
PUMPING PLANT			
Land and Land Rights (320)	4,961		12
Structures and Improvements (321)	571,557	2,460	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	332,229	509,457	17
Diesel Pumping Equipment (326)	356		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	179,814	21,077	20
Total Pumping Plant	1,088,917	532,994	
WATER TREATMENT PLANT			
Land and Land Rights (330)	15,731		21
Structures and Improvements (331)	1,670,649	29,388	22
Water Treatment Equipment (332)	1,051,213	15,217	23
Total Water Treatment Plant	2,737,593	44,605	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			969,757	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			86,310	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,056,067	
PUMPING PLANT				
Land and Land Rights (320)			4,961	12
Structures and Improvements (321)	27,278		546,739	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	56,744		784,942	17
Diesel Pumping Equipment (326)			356	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	250		200,641	20
Total Pumping Plant	84,272	0	1,537,639	
WATER TREATMENT PLANT				
Land and Land Rights (330)			15,731	21
Structures and Improvements (331)	2,500		1,697,537	22
Water Treatment Equipment (332)			1,066,430	23
Total Water Treatment Plant	2,500	0	2,779,698	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	281,836		26
Transmission and Distribution Mains (343)	3,829,091	342,377	27
Fire Mains (344)	0		28
Services (345)	690,661	102,722	29
Meters (346)	418,518	59,965	30
Hydrants (348)	412,403	52,390	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,638,509	557,454	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,553	186	35
Computer Equipment (391.1)	77,294	3,627	36
Transportation Equipment (392)	69,111		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	61,795	3,629	39
Laboratory Equipment (395)	30,052		40
Power Operated Equipment (396)	40,040		41
Communication Equipment (397)	4,830	197	42
SCADA Equipment (397.1)	242,476	15,392	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	543,151	23,031	
Total utility plant in service directly assignable	11,064,237	1,158,084	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,064,237	1,158,084	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			281,836 26
Transmission and Distribution Mains (343)	19,660		4,151,808 27
Fire Mains (344)			0 28
Services (345)	186		793,197 29
Meters (346)	12,475		466,008 30
Hydrants (348)	423		464,370 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	32,744	0	6,163,219
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	128		17,611 35
Computer Equipment (391.1)			80,921 36
Transportation Equipment (392)			69,111 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	153		65,271 39
Laboratory Equipment (395)			30,052 40
Power Operated Equipment (396)			40,040 41
Communication Equipment (397)			5,027 42
SCADA Equipment (397.1)	5,065		252,803 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,346	0	560,836
Total utility plant in service directly assignable	124,862	0	12,097,459
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	124,862	0	12,097,459

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)	348,556	1.67%	16,195	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	36,186	1.77%	1,528	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	384,742		17,723	
PUMPING PLANT				
Structures and Improvements (321)	246,794	24.30%	13,587	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	173,912	4.42%	24,690	12
Diesel Pumping Equipment (326)	3,177	4.29%	15	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,080	42.90%	8,161	15
Total Pumping Plant	434,963		46,453	
WATER TREATMENT PLANT				
Structures and Improvements (331)	904,191	2.17%	36,545	16
Water Treatment Equipment (332)	774,046	3.45%	36,529	17
Total Water Treatment Plant	1,678,237		73,074	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	212,720	1.86%	5,242	19
Transmission and Distribution Mains (343)	704,626	0.93%	37,112	20
Fire Mains (344)	0			21
Services (345)	204,587	2.09%	15,506	22
Meters (346)	147,366	5.00%	22,112	23
Hydrants (348)	106,171	1.59%	6,970	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,375,470		86,942	

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					364,751	3
314					0	4
315					0	5
316					37,714	6
317					0	7
	0	0	0	0	402,465	
321	27,278				233,103	8
322					0	9
323					0	10
324					0	11
325	56,744				141,858	12
326				(2,837)	355	13
327					0	14
328	250				18,991	15
	84,272	0	0	(2,837)	394,307	
331	2,500				938,236	16
332					810,575	17
	2,500	0	0	0	1,748,811	
341					0	18
342					217,962	19
343	19,660				722,078	20
344					0	21
345	186				219,907	22
346	12,475				157,003	23
348	423				112,718	24
349					0	25
	32,744	0	0	0	1,429,668	

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)	0			26
Office Furniture and Equipment (391)	8,540	5.88%	1,034	27
Computer Equipment (391.1)	63,019	25.00%	17,903	28
Transportation Equipment (392)	29,551	10.56%	7,298	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	30,166	6.25%	3,971	31
Laboratory Equipment (395)	12,535	5.88%	1,767	32
Power Operated Equipment (396)	9,287	6.07%	2,431	33
Communication Equipment (397)	4,455	9.09%	448	34
SCADA Equipment (397.1)	56,594	9.09%	22,509	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	214,147		57,361	
Total accum. prov. directly assignable	4,087,559		281,553	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,087,559		 281,553	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391	128				9,446	27
391.1					80,922	28
392					36,849	29
393					0	30
394	153				33,984	31
395					14,302	32
396					11,718	33
397					4,903	34
397.1	5,065				74,038	35
398					0	36
399					0	37
	5,346	0	0	0	266,162	
	124,862	0	0	(2,837)	4,241,413	
					0	38
	124,862	0	0	(2,837)	4,241,413	

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		79,978	59,196	139,174	1
February		74,555	53,152	127,707	2
March		82,521	66,224	148,745	3
April		76,652	62,771	139,423	4
May		82,477	61,427	143,904	5
June		89,243	63,139	152,382	6
July		100,367	76,632	176,999	7
August		99,153	70,605	169,758	8
September		94,598	60,947	155,545	9
October		85,421	59,686	145,107	10
November		79,490	56,800	136,290	11
December		83,395	55,047	138,442	12
Total for year	0	1,027,850	745,626	1,773,476	
Less: Measured or estimated water used in main flushing and water treatment during year				1,465	13
Less: Other utility use				4,850	14
Other utility use explanation:					15
SEDIMENTATION BASIN CLEANING					
Water pumped into distribution system				1,767,161	16
Less: Water sold				1,684,809	17
Losses and unaccounted for				82,352	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				7,309	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
SEASONAL DEMAND - HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				3,149	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				3,476,600	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,800	22	24	1
LAKE MICHIGAN	2	5,200	37	42	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BACKWASH	#1 HS	#1 RWP	1
Location	CLEARWELL	CLEARWELL	INTAKE WELL	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	J-LINE	5
Year Installed	1954	1954	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,000	823	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	ALLIS CHALMERS	US MOTOR	US MOTOR	22 23
Year Installed	1963	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	1973	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1954	1954	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	0	170	9 10
Total capacity in gallons	2,000,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13 14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	3.000	535	0	0	0	535	1	
M	D	4.000	739	0	0	0	739	2	
M	D	6.000	160,467	0	0	0	160,467	3	
M	D	8.000	43,264	0	0	0	43,264	4	
M	D	10.000	35,375	0	0	0	35,375	5	
M	D	12.000	4,412	5,856	2,189	0	8,079	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	
Total Within Municipality			306,234	5,856	2,189	0	309,901		
Total Utility			306,234	5,856	2,189	0	309,901		

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	931	0	9	0	922		3
M	1.000	2,749	1	0	0	2,750		4
M	1.250	20	0	0	0	20		5
L	1.250	9	0	0	0	9		6
M	1.500	47	0	0	0	47		7
L	1.500	13	0	3	0	10		8
M	2.000	63	2	0	0	65		9
M	3.000	15	0	0	0	15		10
M	4.000	20	0	0	0	20		11
M	6.000	19	2	0	0	21		12
P	6.000	2	0	0	0	2		13
M	8.000	14	1	0	0	15		14
M	10.000	5	0	0	0	5		15
M	12.000	3	0	0	0	3		16
Total Utility		5,407	6	12	0	5,401	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).

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	5,214	210	250	(9)	5,165	260	1
0.750	192	24	24	0	192	48	2
1.000	90	10	5	0	95	15	3
1.250	21	0	0	0	21	0	4
1.500	51	9	6	0	54	15	5
2.000	53	3	2	0	54	5	6
2.500	4	0	0	0	4	0	7
3.000	14	1	0	0	15	0	8
4.000	19	0	0	0	19	0	9
6.000	10	0	0	6	16	0	10
8.000	4	0	0	0	4	0	11
Total:	5,672	257	287	(3)	5,639	343	

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	4,795	252	5	1	0	112	5,165	1
0.750	119	64	4	0	0	5	192	2
1.000	9	72	8	5	0	1	95	3
1.250	15	6	0	0	0	0	21	4
1.500	0	47	6	0	0	1	54	5
2.000	6	27	9	8	0	4	54	6
2.500	0	0	0	0	0	4	4	7
3.000	0	7	2	6	0	0	15	8
4.000	0	5	7	7	0	0	19	9
6.000	1	5	4	6	0	0	16	10
8.000	0	1	3	0	0	0	4	11
Total:	4,945	486	48	33	0	127	5,639	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	541	15	5	0	551	2
Total Fire Hydrants	541	15	5	0	551	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	551
Number of distribution system valves end of year:	710
Number of distribution valves operated during year:	134

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside services - account 923 The increase in this account is related to a taste and odor study and upgrade of computer systems.

Operation labor and expense - account 642

Maintenance of structures and improvements - account 651

Maintenance of treatment equipment - account 652

Transmission and distribution lines - account 662

Maintenance of services - account 675

Water Utility Plant in Service (Page W-08)

Electric Pumping Equipment (325) Additions of \$509,457 due to upgrade at raw water pumping station. New motor control center, fiber optic control line from filtration plant, 2 new pumps, 2 new motors, 4 new discharge valves all added.

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

326 Diesel Pumping Equipment - most of this equipment was retired during 1998. The cost written off resulted in accumulated depreciation higher than the utility plant cost. The Utility adjusted this account through depreciation expense.

Water Mains (Page W-17)

Water Mains added - paid for by TIF district as part of Mitchell Industrial Park development project.

Meters (Page W-19)

Audit of meter inventory in 1999 showed 6 - 6" meters that were classified wrong in utility records.

Hydrants and Distribution System Valves (Page W-20)

System valves operated during the year was less than 50% of the system total due to manpower restrictions.
