



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF PEWAUKEE WATER UTILITY

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Principal Office: 235 HICKORY STREET  
PEWAUKEE, WI 53072

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For the Year Ended: DECEMBER 31, 2000

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF PEWAUKEE WATER UTILITY

**Utility Address:** 235 HICKORY STREET  
PEWAUKEE, WI 53072

**When was utility organized?** 1/1/1930

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** JENNIFER SHEIFFER

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

235 HICKORY STREET  
PEWAUKEE, WI 53072

**Telephone:** (262) 691 - 5660

**Fax Number:** (262) 691 - 5664

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** MLAVOLD@VIRCHOWKRAUSE.COM

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

**Name:** RIC POWERS

**Title:** CHAIRPERSON

**Office Address:**

235 HICKORY STREET  
PEWAUKEE, WI 53072

**Telephone:** (262) 691 - 5660

**Fax Number:** (262) 691 - 5664

**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:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** MLAVOLD@VIRCHOWKRAUSE.COM

**Date of most recent audit report:** 2/20/2001

**Period covered by most recent audit:** 1/1/00 - 12/31/00

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

**Name:** DAVID WHITE

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

235 HICKORY STREET

PEWAUKEE, WI 53072

**Telephone:** (262) 691 - 5660

**Fax Number:** (262) 691 - 5664

**E-mail Address:**

**Name of utility commission/committee:** VILLAGE BOARD

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

KEN COSHUN

LAWRENCE A DEVEREAUX

AL HANSEN

RIC POWERS

DONALD RIEDEL

**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:** [REDACTED]

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,139,965	1,137,729	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	356,644	410,056	2
Depreciation Expense (403)	193,019	205,316	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	194,024	195,542	5
<b>Total Operating Expenses</b>	<b>743,687</b>	<b>810,914</b>	
<b>Net Operating Income</b>	<b>396,278</b>	<b>326,815</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>396,278</b>	<b>326,815</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	160,671	126,945	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>160,671</b>	<b>126,945</b>	
<b>Total Income</b>	<b>556,949</b>	<b>453,760</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>556,949</b>	<b>453,760</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	258,881	265,636	14
Amortization of Debt Discount and Expense (428)	10,347	10,617	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	1,650	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>269,228</b>	<b>277,903</b>	
<b>Net Income</b>	<b>287,721</b>	<b>175,857</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	896,900	721,043	20
Balance Transferred from Income (433)	287,721	175,857	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,184,621</b>	<b>896,900</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	160,671	5
<b>Total (Acct. 419):</b>	<b>160,671</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,139,965	0	0	0	1,139,965	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,139,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,139,965</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	120,639		120,639	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	3,165		3,165	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>123,804</b>	<b>0</b>	<b>123,804</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	11,308,870	10,971,831	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,958,886	1,791,453	<b>2</b>
<b>Net Utility Plant</b>	<b>9,349,984</b>	<b>9,180,378</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,624,602	1,644,936	<b>6</b>
Special Funds (125)	865,663	530,143	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,490,265</b>	<b>2,175,079</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	7,584	19,429	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	194,252	188,278	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	350,771	331,566	<b>14</b>
Materials and Supplies (150)	7,980	7,980	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>560,587</b>	<b>547,253</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	106,019	116,366	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	3,770	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>109,789</b>	<b>116,366</b>	
<b>Total Assets and Other Debits</b>	<b>12,510,625</b>	<b>12,019,076</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	788,080	788,080	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,184,621	896,900	23
<b>Total Proprietary Capital</b>	<b>1,972,701</b>	<b>1,684,980</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,480,000	4,660,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>4,480,000</b>	<b>4,660,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	51,276	12,921	28
Payables to Municipality (233)	9,728	10,251	29
Customer Deposits (235)			30
Taxes Accrued (236)	186,017	187,618	31
Interest Accrued (237)	41,924	43,349	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>288,945</b>	<b>254,139</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,768,979	5,419,957	41
<b>Total Liabilities and Other Credits</b>	<b>12,510,625</b>	<b>12,019,076</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	11,308,870	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
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	11,308,870	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,958,886	0	0	0	10
<b>Total Accumulated Provision</b>	1,958,886	0	0	0	
<b>Net Utility Plant</b>	9,349,984	0	0	0	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,791,453				1,791,453	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	193,019				193,019	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,466				4,466	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	130				130	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>197,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>197,615</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	29,182				29,182	15
Cost of removal	1,000				1,000	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>30,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,182</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,958,886</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,958,886</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,980	7,980 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>7,980</b>	<b>7,980</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 REVENUE BOND	10,347	428	106,019	1
<b>Total</b>			<b>106,019</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	788,080	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>788,080</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	05/15/1996	11/01/2016	6.00%	4,480,000	1
<b>Total Bonds (Account 221):</b>				<b>4,480,000</b>	

**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)	
<b>Advances (223)</b>					
ADVANCE	07/31/1989	12/01/1999	7.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	187,618	1
<b>Accruals:</b>		
Charged water department expense	194,024	2
Charged electric department expense		3
Charged sewer department expense	2,453	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>196,477</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	187,618	6
Social Security taxes	9,019	7
PSC Remainder Assessment	1,441	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>198,078</u>	
<b>Balance end of year</b>	<u><u>186,017</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)	
<b>Bonds (221)</b>					
1996 REVENUE BONDS	43,349	258,881	260,306	41,924	1
<b>Subtotal</b>	<b>43,349</b>	<b>258,881</b>	<b>260,306</b>	<b>41,924</b>	
<b>Advances from Municipality (223)</b>					
1989 ADVANCE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>43,349</b>	<b>258,881</b>	<b>260,306</b>	<b>41,924</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,419,957	0	0	0	0	<b>5,419,957</b>	1
<b>Add credits during year:</b>							
For Services	7,505					<b>7,505</b>	2
For Mains	128,917					<b>128,917</b>	3
<b>Other (specify):</b>							
HOOK UP FEES	190,050					<b>190,050</b>	4
HYDRANTS	22,550					<b>22,550</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>5,768,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,768,979</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LGIP INVESTMENTS	1,624,602	2
<b>Total (Acct. 124):</b>	<b>1,624,602</b>	
<b>Special Funds (125):</b>		
REDEMPTION	118,687	3
RESERVE	403,872	4
HOOK UP FEES	343,104	5
<b>Total (Acct. 125):</b>	<b>865,663</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	194,252	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>194,252</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DEPOSITS OWED FROM CONSTRUCTION FUND	350,771	14
<b>Total (Acct. 145):</b>	<b>350,771</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY ENGINEERING	3,770	17
<b>Total (Acct. 183):</b>	<b>3,770</b>	
<b>Payables to Municipality (233):</b>		
MISC. PAYABLES TO SEWER UTILITY	9,728	18
<b>Total (Acct. 233):</b>	<b>9,728</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	11,140,275	0	0	0	11,140,275	1
Materials and Supplies	7,980	0	0	0	7,980	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,875,169	0	0	0	1,875,169	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,594,468	0	0	0	5,594,468	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,678,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,678,618</b>	
Net Operating Income	396,278	0	0	0	396,278	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>10.77%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.77%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.  
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	788,080	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,040,760	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,828,840</b>	
<b>Net Income</b>		
Net Income	287,721	5
<b>Percent Return on Proprietary Capital</b>	<b>15.73%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

### FINANCIAL SECTION FOOTNOTES

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

January 2, 2002

Ms Jennifer Sheiffer, Village Administrator  
Village of Pewaukee Water Utility  
235 Hickory Street  
Pewaukee, WI 53072-3533

2000 Analytical Review DWCCA-4620-ELE

Dear Ms. Sheiffer:

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

Please explain the decrease in depreciation expense from 1999 to 2000, even though total depreciable plant has increased, as indicated below. Total depreciation expense is derived from page F-8, rows 4 and 6, and average total depreciable plant on page W-8 is the average of first of year and end of year plant in service, excluding land and land rights in Accounts 320 and 340.

Average Total Total	
Depreciable Depreciation	
Year Plant Expense	

1999	\$10,781,056	\$209,710
2000	\$11,129,534	\$197,485

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

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

Response received 1/7/02, ele

Historically, the utility depreciated all non-general plant using a composite depreciation rate. In 2000, individual plant accounts were depreciated using rates that reflect the useful life of the assets rather

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## FINANCIAL SECTION FOOTNOTES

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than the composite rate.

If you have any additional questions or need any further information, please give me a call at (608) 240-2679 or send me an e-mail.

Thank you,

Matt

Ok per Jim: Both the old composite rate and new individual rates have never been authorized or certified, therefore since depreciation expense exceeds the amount included in revenue requirement in the last rate case, it is OK. Benchmark depreciation rates will be certified at the next rate case.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,124,472	1
<b>Total Sales of Water</b>	<b>1,124,472</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,661	2
Miscellaneous Service Revenues (471)	4,151	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,681	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>15,493</b>	
<b>Total Operating Revenues</b>	<b>1,139,965</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	20,715	8
Pumping Expenses (620-625)	97,305	9
Water Treatment Expenses (630-635)	36,063	10
Transmission and Distribution Expenses (640-655)	80,822	11
Customer Accounts Expenses (901-904)	13,577	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	108,162	14
<b>Total Operation and Maintenance Expenses</b>	<b>356,644</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	193,019	15
Amortization Expense (404-407)		16
Taxes (408)	194,024	17
<b>Total Other Operating Expenses</b>	<b>387,043</b>	
<b>Total Operating Expenses</b>	<b>743,687</b>	
<b>NET OPERATING INCOME</b>	<b>396,278</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,579	98,672	363,281	4
Commercial	335	108,566	285,849	5
Industrial	46	18,654	45,393	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,960</b>	<b>225,892</b>	<b>694,523</b>	
Private Fire Protection Service (462)	45		36,222	7
Public Fire Protection Service (463)	1		360,640	8
Other Sales to Public Authorities (464)	21	13,301	33,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,027</b>	<b>239,193</b>	<b>1,124,472</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	360,640	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>360,640</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,661	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,661</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SALES	4,151	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,151</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,681	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,681</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	20,715	4
<b>Total Source of Supply Expenses</b>	<b>20,715</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	92,851	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,454	9
<b>Total Pumping Expenses</b>	<b>97,305</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	16,664	10
Chemicals (631)	19,399	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>36,063</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	12,873	14
Operation Supplies and Expenses (641)	5,268	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,377	16
Maintenance of Mains (651)	30,093	17
Maintenance of Services (652)	6,114	18
Maintenance of Meters (653)	14,926	19
Maintenance of Hydrants (654)	5,171	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>80,822</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,012	<b>22</b>
Accounting and Collecting Labor (902)	5,460	<b>23</b>
Supplies and Expenses (903)	2,105	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>13,577</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,839	<b>27</b>
Office Supplies and Expenses (921)	1,234	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	30,615	<b>30</b>
Property Insurance (924)	2,550	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	39,725	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	861	<b>35</b>
Transportation Expenses (933)	3,338	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>108,162</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>356,644</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		186,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,453	2
<b>Net property tax equivalent</b>		<b>183,564</b>	
Social Security		9,019	3
PSC Remainder Assessment		1,441	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>194,024</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207000				3
County tax rate	mills		2.543800				4
Local tax rate	mills		5.990300				5
School tax rate	mills		11.565800				6
Voc. school tax rate	mills		1.475400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.782300</b>				<b>10</b>
Less: state credit	mills		1.798300				11
<b>Net tax rate</b>	mills		<b>19.984000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.990300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.041200</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.031500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.782300</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.873714</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.984000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.460300</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,971,831</b>	10,971,831				22
Materials & Supplies	\$	<b>7,980</b>	7,980				23
<b>Subtotal</b>	\$	<b>10,979,811</b>	<b>10,979,811</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,979,811</b>	<b>10,979,811</b>				<b>26</b>
Assessment Ratio	dec.		0.970300				27
<b>Assessed Value</b>	\$	<b>10,653,711</b>	<b>10,653,711</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.460300</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>186,017</b>	<b>186,017</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	147,408					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>186,017</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	537,937	10,944	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>537,937</b>	<b>10,944</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,528		12
Structures and Improvements (321)	943,885		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	387,540		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,339,953</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	166,292		23
<b>Total Water Treatment Plant</b>	<b>166,292</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,214		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			548,881	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>548,881</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			8,528	12
Structures and Improvements (321)			943,885	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			387,540	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,339,953</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			166,292	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>166,292</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,214	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,041,867		26
Transmission and Distribution Mains (343)	5,901,783	225,843	27
Fire Mains (344)	0		28
Services (345)	1,051,057	36,623	29
Meters (346)	252,973	11,960	30
Hydrants (348)	472,405	81,001	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,722,299</b>	<b>355,427</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	236		35
Computer Equipment (391.1)	25,545		36
Transportation Equipment (392)	48,323		37
Stores Equipment (393)	9,123		38
Tools, Shop and Garage Equipment (394)	524		39
Laboratory Equipment (395)	504		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	120,945		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>205,200</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,971,681</b>	<b>366,371</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,971,681</b>	<b>366,371</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,041,867 26
Transmission and Distribution Mains (343)	15,000		6,112,626 27
Fire Mains (344)			0 28
Services (345)	2,900	(3,785)	1,080,995 29
Meters (346)	7,582		257,351 30
Hydrants (348)	3,700	3,785	553,491 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>29,182</b>	<b>0</b>	<b>9,048,544</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			236 35
Computer Equipment (391.1)			25,545 36
Transportation Equipment (392)			48,323 37
Stores Equipment (393)			9,123 38
Tools, Shop and Garage Equipment (394)			524 39
Laboratory Equipment (395)			504 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			120,945 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>205,200</b>
<b>Total utility plant in service directly assignable</b>	<b>29,182</b>	<b>0</b>	<b>11,308,870</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>29,182</b>	<b>0</b>	<b>11,308,870</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,897	25,897	1
February			23,634	23,634	2
March			24,264	24,264	3
April			25,527	25,527	4
May			26,192	26,192	5
June			26,389	26,389	6
July			28,247	28,247	7
August			28,028	28,028	8
September			26,624	26,624	9
October			26,201	26,201	10
November			24,349	24,349	11
December			24,622	24,622	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>309,974</b>	<b>309,974</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				31,637	13
Less: Other utility use				324	14
Other utility use explanation:					15
Bulk water sales					
Water pumped into distribution system				278,013	16
Less: Water sold				239,193	17
Losses and unaccounted for				38,820	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,220	21
Date of maximum: 7/23/2000					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				586	24
Date of minimum: 11/24/2000					25
Total KWH used for pumping for the year				1,300,560	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)
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	SECOND WELL	THIRD WELL	WELL 2	1
Location	125 CAPITAL DR.	1004 HICKORY ST.	125 CAPITOL DRIVE	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN	AURORA	SIMMONS	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	500	521	8
Pump Motor or Standby Engine Mfr	US	RELIANCE	US	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	1004 HICKORY STREET	800 MAIN STREET	1010 QUINLAN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	BYRON-JOHNSON	BYRON-JACKSON	BYRON-JACKSON	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	762	700	498	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	BYRON-JACKSON	BYRON-JACKSON	22 23
Year Installed	1997	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	150	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	WELL THREE			1
Location	1004 HICKORY STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	1997			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	RELIANCE			10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	.20MG SPHEROID	.25 MG TOWER	1.0 MG STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	S	3
Year constructed	1997	1968	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	129	129	136	6
Total capacity in gallons	200,000	250,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	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.)	1.0000	1.0000	1.0000	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	WELL 2	WELL 3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1962	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	129	129	6
Total capacity in gallons	125,000	125,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	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.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	1,216	0	0	0	<b>1,216</b>	<b>1</b>	
M	D	3.000	173	0	0	0	<b>173</b>	<b>2</b>	
M	D	4.000	142	0	0	0	<b>142</b>	<b>3</b>	
M	D	6.000	55,561	0	1,479	0	<b>54,082</b>	<b>4</b>	
P	D	6.000	44	411	0	0	<b>455</b>	<b>5</b>	
M	D	8.000	66,076	0	0	0	<b>66,076</b>	<b>6</b>	
P	D	8.000	2,211	4,572	0	0	<b>6,783</b>	<b>7</b>	
M	T	12.000	59,059	0	0	0	<b>59,059</b>	<b>8</b>	
P	D	12.000	246	0	0	0	<b>246</b>	<b>9</b>	
M	T	16.000	7,779	0	0	0	<b>7,779</b>	<b>10</b>	
<b>Total Within Municipality</b>			<b>192,507</b>	<b>4,983</b>	<b>1,479</b>	<b>0</b>	<b>196,011</b>		
<b>Total Utility</b>			<b>192,507</b>	<b>4,983</b>	<b>1,479</b>	<b>0</b>	<b>196,011</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	469	0	10	0	459		1
M	0.750	8	0	0	0	8		2
M	1.000	1,172	13	3	0	1,182	102	3
M	1.250	27	0	0	0	27	1	4
M	1.500	103	0	0	0	103	7	5
P	2.000	4	0	0	0	4	3	6
M	2.000	154		0	0	154	18	7
M	3.000	15	0	0	0	15	1	8
P	4.000	14	0	0	0	14	10	9
M	4.000	22	0	0	0	22		10
P	6.000	1	2	0	0	3	1	11
M	6.000	15	0	0	0	15		12
M	8.000	6	0	0	0	6		13
M	10.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>2,011</b>	<b>15</b>	<b>13</b>	<b>0</b>	<b>2,013</b>	<b>143</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	1,699	260	153	0	1,806	167	1
0.750	99	0	0	0	99	6	2
1.000	128	0	5	0	123	13	3
1.500	128	2	1	0	129	27	4
2.000	16	0	0	0	16	5	5
3.000	5	0	0	0	5	1	6
6.000	5	0	0	0	5	3	7
<b>Total:</b>	<b>2,080</b>	<b>262</b>	<b>159</b>	<b>0</b>	<b>2,183</b>	<b>222</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,549	86	25	6	0	140	1,806	1
0.750	27	31	6	1	0	34	99	2
1.000	3	99	3	4	0	14	123	3
1.500	0	110	6	2	0	11	129	4
2.000	0	8	4	3	0	1	16	5
3.000	0	1	2	2	0	0	5	6
6.000	0	0	0	3	0	2	5	7
<b>Total:</b>	<b>1,579</b>	<b>335</b>	<b>46</b>	<b>21</b>	<b>0</b>	<b>202</b>	<b>2,183</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	397	27	17		407	<b>2</b>
<b>Total Fire Hydrants</b>	<b>397</b>	<b>27</b>	<b>17</b>	<b>0</b>	<b>407</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	407
Number of distribution system valves end of year:	967
Number of distribution valves operated during year:	740

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## WATER OPERATING SECTION FOOTNOTES

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

Account 622 - Increase in utility costs for 2000.

Account 650 - Painted a water tower in 1999.

Account 651 - Utility repaired more water main breaks in 2000.

Account 902 - An employee left the utility in 2000. Position still open at year end.

Account 926 - In the past, utility never reimbursed the village for fringes and benefits. Started to in 2000.

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### Water Utility Plant in Service (Page W-08)

Adjustment to reclassify hydrant costs recorded in services.

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### Water Mains (Page W-15)

Developers financed \$128,917 of water main additions. The remaining was financed by the utility.

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### Water Services (Page W-16)

Developers financed \$7,505 of water service additions. The remaining was financed by the utility.

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### Hydrants and Distribution System Valves (Page W-18)

Developers financed \$22,550 of hydrants. The remaining were financed by the utility.

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