



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

Principal Office: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

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: CITY OF MUSKEGO WATER PUBLIC UTILITY

Utility Address: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

When was utility organized? 9/17/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DAWN R GUNDERSON

Title: FINANCE DIRECTOR

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150

Telephone: (414) 679 - 5610

Fax Number: (414) 679 - 4106

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR SANDERS DAVID J

Title: ALDERMAN/CHAIRMAN

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

Telephone: (262) 679 - 4100

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: MR VILIONE DONALD N

Title: CPA, PARTNER

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address:

Date of most recent audit report: 2/14/1999

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR KLOSKOWSKI SCOTT

Title: SUPERINTENDENT

Office Address:
W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

Telephone: (262) 679 - 4128

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR WILLIAM LE DOUX, COMMITTEE MEMBER
- MR DAVID J SANDERS, CHAIRMAN
- MR MARK A SLOCUMB, COMMITTEE MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	849,025	840,654	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	308,092	296,193	2
Depreciation Expense (403)	237,376	215,900	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	227,474	214,979	5
Total Operating Expenses	772,942	727,072	
Net Operating Income	76,083	113,582	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	76,083	113,582	
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)	108,794	139,109	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	108,794	139,109	
Total Income	184,877	252,691	
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	184,877	252,691	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,294	0	14
Amortization of Debt Discount and Expense (428)	27,656	9,965	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	168,209	309,925	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	278,159	319,890	
Net Income	(93,282)	(67,199)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,383,987)	(1,316,788)	20
Balance Transferred from Income (433)	(93,282)	(67,199)	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)	(1,477,269)	(1,383,987)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	72,096	5
INTEREST ON SPECIAL ASSESSMENTS	36,698	6
Total (Acct. 419):	108,794	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
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 & 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	849,025	0	0	0	849,025	1
Less: interdepartmental sales	7,040		0	0	7,040	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	841,985	0	0	0	841,985	

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	152,651		152,651	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	1,519		1,519	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	154,170	0	154,170	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,594,311	12,331,841	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,584,427	1,348,499	2
Net Utility Plant	11,009,884	10,983,342	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	378,311	471,775	6
Special Funds (125)	600,169	1,416,870	7
Total Other Property and Investments	978,480	1,888,645	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	502,550	608,431	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	341,103	147,216	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,710	27,638	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	877,363	783,285	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	139,529	63,385	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	54,722	63,604	20
Total Deferred Debits	194,251	126,989	
Total Assets and Other Debits	13,059,978	13,782,261	

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)	521,628	521,628	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(1,477,269)	(1,383,987)	23
Total Proprietary Capital	(955,641)	(862,359)	
LONG-TERM DEBT			
Bonds (221)	2,015,000	0	24
Advances from Municipality (223)	2,348,577	5,302,578	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,363,577	5,302,578	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	25,113	19,991	28
Payables to Municipality (233)	30,257	26,166	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	42,940	42,646	32
Other Current and Accrued Liabilities (238)	30,928	30,753	33
Total Current and Accrued Liabilities	129,238	119,556	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	429,669	276,395	36
Total Deferred Credits	429,669	276,395	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,093,135	8,946,091	41
Total Liabilities and Other Credits	13,059,978	13,782,261	

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)	12,424,062	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)	170,249				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	12,594,311	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,584,427	0	0	0	10
Total Accumulated Provision	1,584,427	0	0	0	
Net Utility Plant	11,009,884	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)	
Balance first of year	1,348,499				1,348,499	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	237,376				237,376	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	237,376	0	0	0	237,376	13
Debits during year						14
Book cost of plant retired	1,448				1,448	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,448	0	0	0	1,448	19
Balance End of Year	1,584,427	0	0	0	1,584,427	20
Composite Depreciation Rate?	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
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 for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

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)				
1985-1991B	4,675	428	31,980	1
1992E	449	428	449	2
1993D	6,285	428	0	3
1995C	10,230	428	0	4
1996A	3,217	428	0	5
1998	1,179	428	4,921	6
1999	4,041	428	45,425	7
REFUNDING LOSS	56,754	427	56,754	8
Total			139,529	
Unamortized premium on debt (251)				
NONE	0	0	0	9
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	521,628	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>521,628</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)	
2,015,000 WATER REV BONDS	02/17/1999	05/01/2019	4.62%	2,015,000	1
Total Bonds (Account 221):				2,015,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992	03/01/1992	09/01/2000	4.00%	13,386	1
1993	05/05/1994	05/01/2003	5.10%	0	2
1995	03/01/1995	03/01/2003	5.40%	0	3
1996	03/01/1996	03/01/2003	4.25%	0	4
1998	02/01/1998	06/01/2007	4.25%	400,000	5
1985-1991	12/31/1991	12/31/2011	6.20%	1,935,191	6
Total for Account 223				<u>2,348,577</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	227,474	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>227,474</u>	
Taxes paid during year:		
County, state and local taxes	213,714	6
Social Security taxes	12,683	7
PSC Remainder Assessment	1,077	8
Other (explain):		
NONE		9
Total payments and other debits	<u>227,474</u>	
Balance end of year	<u><u>0</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)					
1999	0	82,294	67,331	14,963	1
Subtotal	0	82,294	67,331	14,963	
Advances from Municipality (223)					
1985-1991 NOTES	10,943	137,305	137,305	10,943	2
1992 NOTES	509	1,269	1,529	249	3
1993 NOTES	11,900	4,695	1,233	15,362	4
1995 NOTES	14,400	5,681	20,081	0	5
1996 NOTES	3,360	1,326	4,686	0	6
1998 NOTES	1,534	17,933	18,044	1,423	7
1998-1 NOTES	0			0	8
Subtotal	42,646	168,209	182,878	27,977	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0		0	10
Subtotal	0	0	0	0	
Total	42,646	250,503	250,209	42,940	

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	8,946,091	0	0	0	0	8,946,091	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
ASSMTS OF BENEFITS TO PROPERTY OWNERS	147,044					147,044	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,093,135	0	0	0	0	9,093,135	
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):		
SPECIAL ASSESSMENT RECEIVABLE	378,311	2
Total (Acct. 124):	378,311	
Special Funds (125):		
OTHER PROPERTY & INVESTMENTS-RESTRICTED	600,169	3
Total (Acct. 125):	600,169	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	341,103	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	341,103	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLES FROM TAX FUND	19,166	12
DUE FROM GENERAL FUND	14,544	13
Total (Acct. 145):	33,710	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
UNAMORTIZED MAINT COST 605.00.00.00.1845	54,722	16
Total (Acct. 183):	54,722	
Payables to Municipality (233):		
DUE CITY 605.00.00.00.00.2401	30,257	17
Total (Acct. 233):	30,257	
Other Deferred Credits (253):		
DEFERRED REV & DEFERRED CREDITS	429,669	18
Total (Acct. 253):	429,669	

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	12,377,951	0	0	0	12,377,951	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,466,463	0	0	0	1,466,463	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,019,613	0	0	0	9,019,613	6
Other (specify):						
OPERATING INCOME	76,083				76,083	7
Average Net Rate Base	1,815,792	0	0	0	1,815,792	
Net Operating Income	76,083	0	0	0	76,083	8
Net Operating Income as a percent of Average Net Rate Base						
	4.19%	N/A	N/A	N/A	4.19%	

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	521,628	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(1,430,628)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(909,000)	
Net Income		
Net Income	(93,282)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Water Capacity Assessment District was extended to include the area of Hillendale Dr south of Janesville Rd that was affected by contamination to private wells.

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

Balance Sheet (Page F-06)

Acct 142 Customer accounts receivable includes \$187,500 due from Waste Management for Water project-MW-28-99. Received Jan. 2000

Acct 253 Other Deferred Credits include to offset of the \$187,500 included in Acct 142

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

relates to 1999 mrb

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

(1)

other deferred credits is a total of: def rev & def credit -current liabilities and def rev & other def credits - noncurrent liabilities

(2)

Authorization Letter dated 9/7/99 File DWCCA-4005-BJM

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 24, 2000

Ms. Dawn R. Gunderson, Finance Director
City of Muskego Water Public Utility
W182S8200 Racine Avenue
P.O. Box 749
Muskego, WI 53150-0749

1999 Analytical Review DWCCA-4005-PJL

Dear Ms. Gunderson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page F-20, net operating income of \$76, 083 should not be listed as a deduction from net investment rate base (NIRB). For 1999, NIRB should be \$1,891,875 and rate of return should be 4.02 percent. Please make the necessary corrections in your copy of the 1999 annual report and also note this procedure for future reference.
2. Please provide an explanation of the difference between the 3,261 services in use reported on page W-16 and the 2,021 metered customers reported in column (b) of the Water Operating Revenues - Sales of Water schedule on page W-2.
3. Please provide a copy of your plan to comply with Wisconsin Administrative Code § PSC 185.76 in regard to the testing of customer meters.
4. Please provide detail describing the \$484,423 in Account 124 and the \$1,380,765 in Account 125 in the Balance Sheet End-of-Year Account Balances schedule on page F-19, and follow this procedure in the future.

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) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4005.doc

cc: Mr. David J. Sanders, Chairman

RESPONSE LETTER RECEIVED 1/11/01.

#1, noted.

#2, difference is due to the number of laterals that are available for use but not being used. The utility does not require people connect to the water once it is made available to their property.

#3, Utility says they are on schedule testing large meters and small meters are scheduled for replacement and they will be caught up next year. (check in 2000 & 2001 reports)

#4, no explanation required, question asked in error.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	820,005	1
Total Sales of Water	820,005	
Other Operating Revenues		
Forfeited Discounts (470)	4,480	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	22,050	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,490	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	29,020	
Total Operating Revenues	849,025	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,615	8
Pumping Expenses (620-625)	62,573	9
Water Treatment Expenses (630-635)	13,296	10
Transmission and Distribution Expenses (640-655)	74,629	11
Customer Accounts Expenses (901-904)	25,550	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	129,429	14
Total Operation and Maintenance Expenses	308,092	
Other Operating Expenses		
Depreciation Expense (403)	237,376	15
Amortization Expense (404-407)		16
Taxes (408)	227,474	17
Total Other Operating Expenses	464,850	
Total Operating Expenses	772,942	
NET OPERATING INCOME	76,083	

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	10	150	1,612	1
Commercial	5	33	251	2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	183	1,863	
Metered Sales to General Customers (461)				
Residential	1,897	149,449	479,518	4
Commercial	94	43,424	74,947	5
Industrial	30	9,558	22,368	6
Total Metered Sales to General Customers (461)	2,021	202,431	576,833	
Private Fire Protection Service (462)	39		18,319	7
Public Fire Protection Service (463)	1		210,210	8
Other Sales to Public Authorities (464)	10	2,420	5,740	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	1	7,040	12
Total Sales of Water	2,087	205,035	820,005	

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)	210,210	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)	210,210	
Forfeited Discounts (470):		
Customer late payment charges	4,480	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,480	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT INCOME FROM PSC/SPRINT TOWER	22,050	8
Total Rents from Water Property (472)	22,050	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): INCOME FFROM CLOSING LETTERS	2,490	11
Total Other Water Revenues (474)	2,490	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,356	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	41	3
Maintenance of Water Source Plant (605)	1,218	4
Total Source of Supply Expenses	2,615	
 PUMPING EXPENSES		
Operation Labor (620)	28,591	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	30,981	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	3,001	9
Total Pumping Expenses	62,573	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,216	10
Chemicals (631)	6,070	11
Operation Supplies and Expenses (632)	7	12
Maintenance of Water Treatment Plant (635)	2,003	13
Total Water Treatment Expenses	13,296	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	43,734	14
Operation Supplies and Expenses (641)	6,441	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,773	16
Maintenance of Mains (651)	3,483	17
Maintenance of Services (652)	613	18
Maintenance of Meters (653)	2,335	19
Maintenance of Hydrants (654)	3,982	20
Maintenance of Other Plant (655)	268	21
Total Transmission and Distribution Expenses	74,629	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,288	22
Accounting and Collecting Labor (902)	18,216	23
Supplies and Expenses (903)	2,046	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,550	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	37,199	27
Office Supplies and Expenses (921)	17,407	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	24,660	30
Property Insurance (924)		31
Injuries and Damages (925)	6,586	32
Employee Pensions and Benefits (926)	26,031	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	11,232	35
Transportation Expenses (933)	6,314	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	129,429	
 Total Operation and Maintenance Expenses	 308,092	

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		213,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		213,714	
Social Security		12,683	3
PSC Remainder Assessment		1,077	4
Other (specify): NONE			5
Total tax expense		<u>227,474</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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		2.730000				4
Local tax rate	mills		5.510000				5
School tax rate	mills		12.980000				6
Voc. school tax rate	mills		1.510000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.940000				10
Less: state credit	mills		1.930000				11
Net tax rate	mills		21.010000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.510000				14
Combined School Tax Rate	mills		14.490000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.000000				17
Total Tax Rate	mills		22.940000				18
Ratio of Local and School Tax to Total	dec.		0.871840				19
Total tax net of state credit	mills		21.010000				20
Net Local and School Tax Rate	mills		18.317350				21
Utility Plant, Jan. 1	\$	12,331,841	12,331,841				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	12,331,841	12,331,841				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,331,841	12,331,841				26
Assessment Ratio	dec.		0.946110				27
Assessed Value	\$	11,667,278	11,667,278				28
Net Local & School Rate	mills		18.317350				29
Tax Equiv. Computed for Current Year	\$	213,714	213,714				30
Tax Equivalent per 1994 PSC Report	\$	196,830					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	213,714					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 \$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)	
INTANGIBLE PLANT			
Organization (301)	29,148		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	29,148	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)	0		7
Wells and Springs (314)	793,387	4,642	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	793,387	4,642	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	970,421		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	642,629	34,517	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,613,050	34,517	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,627		23
Total Water Treatment Plant	3,627	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			29,148	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	29,148	
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)			0	7
Wells and Springs (314)			798,029	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	798,029	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			970,421	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			677,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,647,567	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,627	23
Total Water Treatment Plant	0	0	3,627	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	796,702		26
Transmission and Distribution Mains (343)	6,338,822		27
Fire Mains (344)	0		28
Services (345)	1,262,626		29
Meters (346)	216,183	10,288	30
Hydrants (348)	1,008,282		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,622,615	10,288	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	210,800	24,447	34
Office Furniture and Equipment (391)	18,725		35
Computer Equipment (391.1)	18,437	5,051	36
Transportation Equipment (392)	22,052	14,724	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	270,014	44,222	
Total utility plant in service directly assignable	12,331,841	93,669	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,331,841	93,669	

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)			796,702 26
Transmission and Distribution Mains (343)			6,338,822 27
Fire Mains (344)			0 28
Services (345)			1,262,626 29
Meters (346)	1,448		225,023 30
Hydrants (348)			1,008,282 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,448	0	9,631,455
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			235,247 34
Office Furniture and Equipment (391)			18,725 35
Computer Equipment (391.1)			23,488 36
Transportation Equipment (392)			36,776 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	314,236
Total utility plant in service directly assignable	1,448	0	12,424,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,448	0	12,424,062

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			17,538	17,538	1
February			15,599	15,599	2
March			16,724	16,724	3
April			16,754	16,754	4
May			18,761	18,761	5
June			18,884	18,884	6
July			26,923	26,923	7
August			21,689	21,689	8
September			22,848	22,848	9
October			18,337	18,337	10
November			16,926	16,926	11
December			17,030	17,030	12
Total for year	0	0	228,013	228,013	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				225,513	16
Less: Water sold				205,035	17
Losses and unaccounted for				20,478	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				1,450	21
Date of maximum: 7/11/1999					22
Cause of maximum:					23
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year				377	24
Date of minimum: 3/3/1999					25
Total KWH used for pumping for the year				440,939	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)	
JANESVILLE RD	Well #7	260	16	412,000	Yes	1
RACINE AVE BEHIND P.D.	WELL#2	90	12	166,000	Yes	2
ERIN CT	WELL#3	330	10	19,000	Yes	3
BAY LANE	WELL#4	1,350	8	13,000	Yes	4
KRISTEN CT	WELL#5	1,400	8	10,000	Yes	5
ST LEONARDS DR	WELL#6	1,100	8	2,000	Yes	6

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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	S7971 HILLENDALE DR	S7971 HILLENDALE DR	S7971 HILLENDALE DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1995	1995	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	250	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP 1	BOOSTER PUMP 2	WELL #3	14
Location	S8350 HILLENDALE DR	S8350 HILLENDALE DR	ERIN CT	15
Purpose	S	S	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	G.E.	18
Year Installed	1991	1991	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	470	470	175	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	V.H.S.	22 23
Year Installed	1991	1991	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	25	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 #4	WELL #5	WELL #6	1
Location	BAY LANE	KRISTIN CT	ST. LEONARDS DR	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	E.S.P.	GOULD	5
Year Installed	1976	1997	1996	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	175	575	175	8
Pump Motor or Standby Engine Mfr	FRANKLIN	E.S.P. INC.	FRANKLIN ELEC	9 10
Year Installed	1976	1997	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL#2		14
Location	COUNTY PARK	RACINE AVE		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	GOULDS		18
Year Installed	1998	1998		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,998	720		21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		22 23
Year Installed	1998	1998		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	60		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	C2995	C5223		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1995	1986		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	37	137		10
				11
Total capacity in gallons	750,000	250,000		12
				13
WATER TREATMENT PLANT				14
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			15
				16
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			17
				18
Filters, type (gravity, pressure, other, none)	NONE			19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	N			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	T	6.000	9,516	0	0	0	9,516	1
P	T	6.000	15,616	0	0	0	15,616	2
M	T	8.000	11,035	0	0	0	11,035	3
P	T	8.000	65,272	0	0	0	65,272	4
P	T	10.000	15,911	0	0	0	15,911	5
M	T	12.000	1,642	0	0	0	1,642	6
P	S	12.000	2,500	0	0	0	2,500	7
P	T	12.000	42,308	0	0	0	42,308	8
M	T	16.000	116	0	0	0	116	9
P	T	16.000	16,398	0	0	0	16,398	10
Total Within Municipality			180,314	0	0	0	180,314	
Total Utility			180,314	0	0	0	180,314	

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	0.750	1	0	0	0	1		1
M	1.000	3,303	0	0	0	3,303	180	2
M	1.250	1	0	0	0	1		3
M	1.500	29	0	0	0	29		4
M	1.750	5	0	0	0	5		5
M	2.000	133	0	0	0	133	39	6
M	4.000	6	0	0	0	6		7
M	6.000	4	0	0	0	4	4	8
M	8.000	3	0	0	0	3	1	9
Total Utility		3,485	0	0	0	3,485	224	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,957	53	18	0	1,992	0	1
0.750	61	0	1	0	60	0	2
1.000	52		0	2	54	0	3
1.500	20	0	0	0	20	0	4
2.000	27	1	0	0	28	0	5
3.000	7	1	0	0	8	0	6
Total:	2,124	55	19	2	2,162	0	

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	1,894	53	10	2	4	29	1,992	1
0.750	18	7	8	2	1	24	60	2
1.000	3	20	16	4	2	9	54	3
1.500	0	7	6	2		5	20	4
2.000	0	20	4	4	0	0	28	5
3.000	0	0	0	1	0	7	8	6
Total:	1,915	107	44	15	7	74	2,162	

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	492				492	2
Total Fire Hydrants	492	0	0	0	492	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	492
Number of distribution system valves end of year:	567
Number of distribution valves operated during year:	284

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

INTERDEPARTMENTAL SALES INCLUDES SEWER REV AND LOCATES REVENUE

Water Operation & Maintenance Expenses (Page W-05)

Acct 622 Fuel or Power Purchased for pumping is down because (2) two well were down during part of the year.

Acct 650 maintenance of Dist & Res & Standpipes increased in amortization of Maint of Water Tower. Amortized over (5) five years instead of (10) ten per PSC Auth. letter dated 9/7/99 File DWCC-4005-BJM

Acct 651 Maint of Mains decreased because 1998 included costs of water main breaks. In 1999 normal maintenance year and no main breaks.

Acct 920 Admin & General Salaries In 1999 City settled contract for bargained employees and implemented a new pay plan for non represented employees. Salary adjustments and retroactive pay.

Acct 923 Outside Services Employed increased due to DNR requirements for water testing. Acct was under budgeted.

Acct 924 is down because workers comp was recorded in Acct 925

Acct 925 Workers comp is recorded now in this acct previously in Acct 924

Acct 930 Misc General Expenses is up because of costs of preparing a Ground Water Model plan as required by SEWRPAC

Water Utility Plant in Service (Page W-08)

Account 325 is a combined total of gl accts 1926 & 1942

Acct 325 additions due to rehab of Well #3. New pump installed in Dec 1999. Old pump will be removed from acct 325 in 2000 when value of old pump is determined.

Acct 325 includes Water Utility share of back up generator.

Acct 390 includes Water Utility share of costs for new refueling station at Public works garage.

Acct 392 includes costs of (2) two trucks for the utility. (1) one budgeted in 1998 but not purchased until 1999 and the second truck budgeted for in 1999.

Pumping & Power Equipment (Page W-13)

Well #3 New well pump was installed late in 1999. Old pump will be disposed of in 2000.

Meters (Page W-17)

Classifications have been corrected to reflect accurate totals. From manual report in 1996 to computerized report in 1997 & 1998, totals were in error.