



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SOUTH MILWAUKEE WATER UTILITY

Principal Office: P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

For the Year Ended: DECEMBER 31, 2000

**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: SOUTH MILWAUKEE WATER UTILITY

Utility Address: P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

When was utility organized? 1/1/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS RUTH WISNIEWSKI

Title: SUPERINTENDENT

Office Address:

P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

Telephone: (414) 768 - 8070

Fax Number: (414) 768 - 8074

E-mail Address: wisniews@ci.south-milwaukee.wi.us

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

Name: MRS RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

115 SOUTH 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5383

Fax Number: (414) 777 - 5555

E-mail Address: RMESSING@VIRCHOWKRAUSE.COM

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MRS RENEE MESSING

Title: CPA

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

Telephone: (414) 777 - 5500 EXT 5383

Fax Number: (414) 777 - 5555

E-mail Address: RMESSING@VIRCHOWKRAUSE.COM

Date of most recent audit report: 1/24/2001

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

Names and titles of utility management including manager or superintendent:

Name: MS RUTH WISNIEWSKI

Title: SUPERINTENDENT

Office Address:

P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

Telephone: (414) 768 - 8070

Fax Number: (414) 768 - 8074 EXT

E-mail Address: wisniews@ci.south-milwaukee.wi.us

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DAN KOJIS
- MR FRED MANTEY, SECRETARY
- MR RUDY MESZAROS
- MR MARK SCHAUS
- MR JOHN SKORUPSKI, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

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)	1,793,323	1,722,924	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,069,513	942,237	2
Depreciation Expense (403)	217,088	178,960	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	235,720	211,416	5
Total Operating Expenses	1,522,321	1,332,613	
Net Operating Income	271,002	390,311	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	271,002	390,311	
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)	73,312	78,036	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	73,312	78,036	
Total Income	344,314	468,347	
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	344,314	468,347	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,244	1,496	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	115,521	132,789	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	116,765	134,285	
Net Income	227,549	334,062	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,352,175	3,018,113	20
Balance Transferred from Income (433)	227,549	334,062	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)	3,579,724	3,352,175	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	73,312	5
Total (Acct. 419):	73,312	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,793,323	0	0	0	1,793,323	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,793,323	0	0	0	1,793,323	

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	512,397		512,397	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	66,134		66,134	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,456		9,456	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	587,987	0	587,987	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,104,955	9,915,466	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,935,302	2,923,561	2
Net Utility Plant	7,169,653	6,991,905	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,169,653	6,991,905	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	792,178	877,449	9
Total Other Property and Investments	792,178	877,449	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	310,964	329,705	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	114,077	108,472	15
Other Accounts Receivable (143)	167,957	159,875	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	134,398	83,518	18
Materials and Supplies (151-163)	56,537	67,401	19
Prepayments (165)	8,448	2,855	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)	280,476	280,000	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,072,857	1,031,826	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,132	3,374	24
Other Deferred Debits (182-186)	0	25,200	25
Total Deferred Debits	2,132	28,574	
Total Assets and Other Debits	9,036,820	8,929,754	

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)	508,011	508,011	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,579,724	3,352,175	28
Total Proprietary Capital	4,087,735	3,860,186	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,265,000	2,594,231	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,265,000	2,594,231	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	30,118	145,788	33
Payables to Municipality (233)	523,021	217,498	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	10,569	12,992	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)		2,888	41
Total Current and Accrued Liabilities	563,708	379,166	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	157,963	133,757	44
Total Deferred Credits	157,963	133,757	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,962,414	1,962,414	49
Total Liabilities and Other Credits	9,036,820	8,929,754	

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)	10,083,257	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)	21,698				7
Total Utility Plant	10,104,955	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,935,302	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,935,302	0	0	0	
Net Utility Plant	7,169,653	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,923,561				2,923,561	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	217,088				217,088	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,147				13,147	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	25,789				25,789	10
Other credits (specify):						11
					0	12
Total credits	256,024	0	0	0	256,024	13
Debits during year						14
Book cost of plant retired	243,637				243,637	15
Cost of removal	0				0	16
Other debits (specify):						17
Variance	646				646	18
Total debits	244,283	0	0	0	244,283	19
Balance End of Year	2,935,302	0	0	0	2,935,302	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	56,537	67,401	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	56,537	67,401	

**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)				
1994 ADVANCE FROM CITY	1,243	428	2,132	1
NONE	0	0	0	2
Total			2,132	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	508,011	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>508,011</u></u>	

BONDS (ACCTS. 221 AND 222)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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)					
1997 ADVANCE FROM CITY	12/15/1997	12/01/2007	4.33%	1,665,000	1
1994 ADVANCE FROM CITY	05/01/1994	10/01/2004	4.85%	600,000	2
Total for Account 223				<u>2,265,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	228,166	2
Charged electric department expense		3
Charged sewer department expense	4,697	4
Other (explain):		
NONE		5
Total Accruals and other credits	232,863	
Taxes paid during year:		
County, state and local taxes	197,012	6
Social Security taxes	33,618	7
PSC Remainder Assessment	2,233	8
Other (explain):		
NONE		9
Total payments and other debits	232,863	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1990 ADVANCE FROM CITY	677	7,448	8,125	0	2
1994 ADVANCE FROM CITY	9,125	31,625	33,250	7,500	3
1997 ADVANCE FROM CITY	3,190	76,448	76,569	3,069	4
Subtotal	12,992	115,521	117,944	10,569	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,992	115,521	117,944	10,569	

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	1,962,414	0	0	0	0	1,962,414	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	1,962,414	0	0	0	0	1,962,414	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
CONSTRUCTION FUND	760,022	5
CONTINGENCY FUND	32,156	6
Total (Acct. 128):	792,178	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	114,077	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	114,077	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	160,015	14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
MISCELLANEOUS SERVICE CHARGES	7,942	16
Total (Acct. 143):	167,957	
Receivables from Municipality (145):		
DUE FROM CITY - DELINQUENT CHARGES ON TAX ROLL	96,703	17
DUE FROM SEWER - WAGES, DEPRECIATION, TAX EQUIV., ETC.	37,695	18
Total (Acct. 145):	134,398	
Prepayments (165):		
MAINTENANCE CONTRACTS AND PAYROLL	8,448	19
Total (Acct. 165):	8,448	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO CITY - PROJECT AND OTHER EXPENSES	300,790	25
DUE TO SEWER - SEWER BILLING AND OTHER EXPENSES	222,231	26
Total (Acct. 233):	523,021	
Other Deferred Credits (253):		
ACCRUED SICK PAY	148,863	27
DEFERRED LEASE REVENUE	9,100	28
Total (Acct. 253):	157,963	

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	9,999,361	0	0	0	9,999,361	1
Materials and Supplies	61,969	0	0	0	61,969	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,929,431	0	0	0	2,929,431	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,962,414	0	0	0	1,962,414	6
Other (specify):					0	7
Average Net Rate Base	5,169,485	0	0	0	5,169,485	
Net Operating Income	271,002	0	0	0	271,002	8
Net Operating Income as a percent of Average Net Rate Base	5.24%	N/A	N/A	N/A	5.24%	

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	508,011	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,465,949	3
Other (Specify):		4
Total Average Proprietary Capital	3,973,960	
Net Income		
Net Income	227,549	5
Percent Return on Proprietary Capital	5.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2001

Ms. Ruth Wisniewski, Superintendent
South Milwaukee Water Utility
P.O. Box 130
South Milwaukee, WI 53172-0130

2000 Analytical Review DWCCA-5590-ELE

Dear Ms. Wisniewski:

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

1. We appreciate the response from you about minimizing water loss. Have the supply meters been tested yet? Is the number of main breaks still above average? Since your unaccounted percentage is still at a high level, we will continue monitoring this and working with you as needed to help your utility improve in this area. Please respond with a brief progress report.

2. In the utility response to the 1999 review, it was indicated that the 8-inch meter is not in use as an explanation of why it was not tested. In the future, please include a schedule note in the annual report, Meters schedule, page W-19, explaining why any meter 6-inch and larger is not tested, as those size meters in use are to be tested annually, and each annual report is to be complete in all particulars and not require reference to other reports or documents.

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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5590.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,748,898	1
Total Sales of Water	1,748,898	
Other Operating Revenues		
Forfeited Discounts (470)	17,098	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	11,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,327	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	44,425	
Total Operating Revenues	1,793,323	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	208,553	9
Water Treatment Expenses (640-652)	243,068	10
Transmission and Distribution Expenses (660-678)	307,425	11
Customer Accounts Expenses (901-905)	40,482	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	269,985	14
Total Operation and Maintenance Expenses	1,069,513	
Other Operating Expenses		
Depreciation Expense (403)	217,088	15
Amortization Expense (404-407)		16
Taxes (408)	235,720	17
Total Other Operating Expenses	452,808	
Total Operating Expenses	1,522,321	
NET OPERATING INCOME	271,002	

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	3	72	202	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	72	202	
Metered Sales to General Customers (461)				
Residential	5,815	403,345	900,686	4
Commercial	527	160,666	258,826	5
Industrial	30	122,696	150,164	6
Total Metered Sales to General Customers (461)	6,372	686,707	1,309,676	
Private Fire Protection Service (462)	25		13,410	7
Public Fire Protection Service (463)	1		360,425	8
Other Sales to Public Authorities (464)	46	44,184	65,185	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,447	730,963	1,748,898	

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)	360,425	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)	360,425	
Forfeited Discounts (470):		
Customer late payment charges	17,098	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	17,098	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	11,000	8
Total Rents from Water Property (472)	11,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,333	10
Other (specify): MISCELLANEOUS SERVICE CHARGES FOR REPAIRS	2,994	11
Total Other Water Revenues (474)	16,327	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	13,877	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	52,362	17
Pumping Labor and Expenses (624)	97,631	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	40,446	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,237	25
Total Pumping Expenses	208,553	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	13,877	26
Chemicals (641)	43,295	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	150,226	28
Miscellaneous Expenses (643)	19,015	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	441	32
Maintenance of Water Treatment Equipment (652)	16,214	33
Total Water Treatment Expenses	243,068	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	14,490	34
Storage Facilities Expenses (661)	305	35
Transmission and Distribution Lines Expenses (662)	11,865	36
Meter Expenses (663)	8,951	37
Customer Installations Expenses (664)	20,884	38
Miscellaneous Expenses (665)	5,795	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	950	43
Maintenance of Transmission and Distribution Mains (673)	179,337	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	37,263	46
Maintenance of Meters (676)	450	47
Maintenance of Hydrants (677)	6,921	48
Maintenance of Miscellaneous Plant (678)	20,214	49
Total Transmission and Distribution Expenses	307,425	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	18,989	51
Customer Records and Collection Expenses (903)	21,493	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	40,482	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,356	56
Office Supplies and Expenses (921)	3,490	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	23,599	59
Property Insurance (924)	11,652	60
Injuries and Damages (925)	8,416	61
Employee Pensions and Benefits (926)	155,242	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,282	65
Rents (931)		66
Maintenance of General Plant (932)	7,948	67
Total Administrative and General Expenses	269,985	
 Total Operation and Maintenance Expenses	 1,069,513	

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		197,012	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,912	2
Net property tax equivalent		191,100	
Social Security		42,387	3
PSC Remainder Assessment		2,233	4
Other (specify): NONE			5
Total tax expense		<u>235,720</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231902				3
County tax rate	mills		6.420500				4
Local tax rate	mills		10.046439				5
School tax rate	mills		11.980668				6
Voc. school tax rate	mills		2.351888				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.031397				10
Less: state credit	mills		1.901640				11
Net tax rate	mills		29.129757				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.046439				14
Combined School Tax Rate	mills		14.332556				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.378995				17
Total Tax Rate	mills		31.031397				18
Ratio of Local and School Tax to Total	dec.		0.785624				19
Total tax net of state credit	mills		29.129757				20
Net Local and School Tax Rate	mills		22.885022				21
Utility Plant, Jan. 1	\$	9,915,466	9,915,466				22
Materials & Supplies	\$	67,401	67,401				23
Subtotal	\$	9,982,867	9,982,867				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,982,867	9,982,867				26
Assessment Ratio	dec.		0.862356				27
Assessed Value	\$	8,608,785	8,608,785				28
Net Local & School Rate	mills		22.885022				29
Tax Equiv. Computed for Current Year	\$	197,012	197,012				30
Tax Equivalent per 1994 PSC Report	\$	175,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	197,012					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	110,921		7
Wells and Springs (314)	0		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	110,921	0	
PUMPING PLANT			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	167,317		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	499,842		17
Diesel Pumping Equipment (326)	592		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	135,222		20
Total Pumping Plant	805,373	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	270,777		22
Water Treatment Equipment (332)	1,865,862	39,444	23
Total Water Treatment Plant	2,136,639	39,444	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			110,921 7
Wells and Springs (314)			0 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	110,921
PUMPING PLANT			
Land and Land Rights (320)			2,400 12
Structures and Improvements (321)			167,317 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			499,842 17
Diesel Pumping Equipment (326)			592 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			135,222 20
Total Pumping Plant	0	0	805,373
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			270,777 22
Water Treatment Equipment (332)	56,677		1,848,629 23
Total Water Treatment Plant	56,677	0	2,119,406
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,000 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,469,075	1,032	26
Transmission and Distribution Mains (343)	3,152,741	182,810	27
Fire Mains (344)	0		28
Services (345)	587,039	90,671	29
Meters (346)	517,122	24,159	30
Hydrants (348)	345,805	11,347	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,077,782	310,019	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	282,707		34
Office Furniture and Equipment (391)	25,866		35
Computer Equipment (391.1)	97,242		36
Transportation Equipment (392)	130,927	39,798	37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	52,584	3,400	39
Laboratory Equipment (395)	7,646		40
Power Operated Equipment (396)	51,205		41
Communication Equipment (397)	121,031	44,300	42
SCADA Equipment (397.1)	15,331	2,439	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	784,751	89,937	
Total utility plant in service directly assignable	9,915,466	439,400	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,915,466	439,400	

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)	68,895	(27,972)	1,373,240	26
Transmission and Distribution Mains (343)	7,802		3,327,749	27
Fire Mains (344)			0	28
Services (345)	1,832		675,878	29
Meters (346)	6,641		534,640	30
Hydrants (348)	6,264		350,888	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	91,434	(27,972)	6,268,395	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			282,707	34
Office Furniture and Equipment (391)			25,866	35
Computer Equipment (391.1)	65,514		31,728	36
Transportation Equipment (392)	26,769		143,956	37
Stores Equipment (393)			212	38
Tools, Shop and Garage Equipment (394)	912		55,072	39
Laboratory Equipment (395)			7,646	40
Power Operated Equipment (396)			51,205	41
Communication Equipment (397)			165,331	42
SCADA Equipment (397.1)	2,331		15,439	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	95,526	0	779,162	
Total utility plant in service directly assignable	243,637	(27,972)	10,083,257	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	243,637	(27,972)	10,083,257	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	63,911	2.00%	2,219	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	63,911		2,219	
PUMPING PLANT				
Structures and Improvements (321)	92,723	2.43%	4,066	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	271,094	3.53%	17,643	12
Diesel Pumping Equipment (326)	38	4.29%	25	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	29,446	4.29%	5,801	15
Total Pumping Plant	393,301		27,535	
WATER TREATMENT PLANT				
Structures and Improvements (331)	155,327	2.50%	6,768	16
Water Treatment Equipment (332)	619,185	2.50%	46,432	17
Total Water Treatment Plant	774,512		53,200	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	195,094	1.67%	24,309	19
Transmission and Distribution Mains (343)	532,435	0.83%	26,895	20
Fire Mains (344)	0			21
Services (345)	268,229	2.00%	12,630	22
Meters (346)	120,692	5.00%	26,294	23
Hydrants (348)	89,315	1.43%	4,981	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,205,765		95,109	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					66,130	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	66,130	
321					96,789	8
322					0	9
323					0	10
324					0	11
325					288,737	12
326					63	13
327					0	14
328					35,247	15
	0	0	0	0	420,836	
331					162,095	16
332	56,677		24,724		633,664	17
	56,677	0	24,724	0	795,759	
341					0	18
342	68,895				150,508	19
343	7,802				551,528	20
344					0	21
345	1,832				279,027	22
346	6,641		646		140,991	23
348	6,264				88,032	24
349					0	25
	91,434	0	646	0	1,210,086	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	100,129	3.33%	9,414	26
Office Furniture and Equipment (391)	19,020	8.33%	2,153	27
Computer Equipment (391.1)	97,242	20.00%		28
Transportation Equipment (392)	79,680	20.00%	17,534	29
Stores Equipment (393)	102	5.88%	14	30
Tools, Shop and Garage Equipment (394)	52,584	7.69%	3,400	31
Laboratory Equipment (395)	3,961	5.88%	451	32
Power Operated Equipment (396)	6,399	8.33%	4,265	33
Communication Equipment (397)	121,031	9.09%	13,015	34
SCADA Equipment (397.1)	5,924	8.33%	1,280	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	486,072		51,526	
Total accum. prov. directly assignable	2,923,561		229,589	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,923,561		 229,589	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					109,543	26
391					21,173	27
391.1	65,514				31,728	28
392	26,769		419		70,864	29
393					116	30
394	912				55,072	31
395					4,412	32
396					10,664	33
397					134,046	34
397.1	2,331				4,873	35
398					0	36
399					0	37
	95,526	0	419	0	442,491	
	243,637	0	25,789	0	2,935,302	
					0	38
	243,637	0	25,789	0	2,935,302	

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		74,999		74,999	1
February		78,271		78,271	2
March		81,898		81,898	3
April		78,547		78,547	4
May		84,855		84,855	5
June		87,267		87,267	6
July		90,734		90,734	7
August		89,450		89,450	8
September		78,830		78,830	9
October		78,454		78,454	10
November		72,979		72,979	11
December		76,822		76,822	12
Total for year	0	973,106	0	973,106	
Less: Measured or estimated water used in main flushing and water treatment during year				38,154	13
Less: Other utility use				43,952	14
Other utility use explanation:					15
Unmetered utility use, mainbreaks and leaks					
Water pumped into distribution system				891,000	16
Less: Water sold				730,963	17
Losses and unaccounted for				160,037	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Cause: Possibly underestimated usage					
Action: Installation of meters at plant and testing of master meters					
Maximum gallons pumped by all methods in any one day during reporting year				3,635	21
Date of maximum: 6/10/2000					22
Cause of maximum:					23
Summer usage and hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				2,139	24
Date of minimum: 1/31/2000					25
Total KWH used for pumping for the year				967,784	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)	
INTAKE - LAKE MICHIGAN	1	3,000	35	24	1

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	LAKE 1	LAKE 2	LAKE 3	1
Location	1	2	3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WORTHINGTON	PEERLESS	PEERLESS	5
Year Installed	1957	1957	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	1,900	1,900	8
Pump Motor or Standby Engine Mfr	L ALLIS	L ALLIS	L ALLIS	10
Year Installed	1957	1957	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE 4	RESERVOIR 1	RESERVOIR 4	14
Location	4	1	4	15
Purpose	P	P	P	16
Destination	T	R	D	17
Pump Manufacturer	PEERLESS	A CHALMERS	BJ	18
Year Installed	1964	1938	1964	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,200	2,431	4,000	21
Pump Motor or Standby Engine Mfr	L ALLIS	AC	U.S.	23
Year Installed	1957	1938	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	200	300	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	RESERVOIR 5	RESERVOIR 6	RESERVOIR 8	1
Location	5	6	8	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	A CHALMERS	A CHALMERS	BJ	5
Year Installed	1937	1937	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,800	2,800	1,500	8
Pump Motor or Standby Engine Mfr	AC	AC	US	9 10
Year Installed	1937	1937	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR 9			14
Location	9			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	BJ			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,700			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEAR WELL	CLEAR WELL 2	ELEVATED	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1926	1958	1947	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	240	6
Total capacity in gallons	1,000,000	1,500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1999		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	252		6
Total capacity in gallons	1,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	4,918	0	0	0	4,918	1	
M	D	6.000	218,992	50	2,456	0	216,586	2	
P	D	6.000	1,328	0	0	0	1,328	3	
M	D	8.000	60,056	0	0	0	60,056	4	
P	D	8.000	14,488	2,456	0	0	16,944	5	
M	D	10.000	13,377	0	0	0	13,377	6	
M	D	12.000	35,407	0	0	0	35,407	7	
P	D	12.000	2,277	0	0	0	2,277	8	
M	D	16.000	1,829	0	0	0	1,829	9	
P	D	16.000	3,270	0	0	0	3,270	10	
M	D	20.000	4,956	0	0	0	4,956	11	
Total Within Municipality			360,898	2,506	2,456	0	360,948		
Total Utility			360,898	2,506	2,456	0	360,948		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	813	0	80	0	733		1
L	0.750	1,222	0	0	0	1,222		2
M	0.750	3,261	0	0	0	3,261		3
M	1.000	469	85	0	0	554		4
P	1.250	3	0	0	0	3		5
M	1.500	10	0	0	0	10		6
M	2.000	60	0	0	0	60		7
M	3.000	23	0	0	0	23		8
M	4.000	13	0	0	0	13		9
M	6.000	12	0	0	0	12		10
M	8.000	3	0	0	0	3		11
Total Utility		5,889	85	80	0	5,894	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,144	204	181	0	6,167	258	1
0.750	156	18	5	0	169	17	2
1.000	59	3	1	0	61	1	3
1.250	12	0	0	0	12	0	4
1.500	103	8	2	0	109	2	5
2.000	37	1	3	0	35	2	6
3.000	15	1	1	0	15	0	7
4.000	10	0	0	0	10	0	8
6.000	4	0	0	0	4	0	9
8.000	1	0	0	0	1	0	10
Total:	6,541	235	193	0	6,583	280	

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	5,800	265	10	10	0	82	6,167	1
0.750	45	105	4	3	0	12	169	2
1.000	5	48	1	2	0	5	61	3
1.250	0	12	0	0	0	0	12	4
1.500	0	90	2	7	0	10	109	5
2.000	0	12	3	15	0	5	35	6
3.000	0	3	2	8	0	2	15	7
4.000	0	0	6	4	0	0	10	8
6.000	0	0	2	2	0	0	4	9
8.000	0	0	1	0	0	0	1	10
Total:	5,850	535	31	51	0	116	6,583	

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	660	5	5		660	2
Total Fire Hydrants	660	5	5	0	660	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	505
Number of distribution system valves end of year:	996
Number of distribution valves operated during year:	570

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

623: Increase due to a full year of the water tower account and in the prior year they received a sales tax credit which was not the case in the current year.

673: Increase due to hiring of an outside contractor to repair mainbreaks that were occurring at the same time and Utility employees could not do both at same time. Also, the charges from the City for asphalt and concrete repairs was up from the previous years because of more mainbreaks.

Water Utility Plant in Service (Page W-08)

343: Additions were financed by cash from operations.

Water Mains (Page W-17)

Additions were financed by cash from operations.

Water Services (Page W-18)

Additions were financed by cash from operations.
