



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: SOUTH MILWAUKEE WATER UTILITY

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Principal Office: 100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

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For the Year Ended: DECEMBER 31, 2001

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

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SOUTH MILWAUKEE WATER UTILITY

**Utility Address:** 100 MARSHALL AVENUE  
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:**

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

**Name:** MS RUTH WISNIEWSKI

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

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

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

**Name:** MS RUTH WISNIEWSKI

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

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

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

**Name:** RENEE MESSING

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP

115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500 EXT 5383

**Fax Number:** (414) 777 - 5555

**E-mail Address:** rmessing@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR. JOHN SKORUPSKI

**Title:** PRESIDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

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

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

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**Name:** 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:** 3/19/2002

**Period covered by most recent audit:** JANUARY 1, 2001 THROUGH DECEMBER 31, 20

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

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**Name:** MS RUTH WISNIEWSKI

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074 EXT

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

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**Name of utility commission/committee:**

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

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

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**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:**                     

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**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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Contract/Agreement beginning-ending dates:

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,821,885	1,793,323	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,112,020	1,069,513	2
Depreciation Expense (403)	229,237	217,088	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	236,397	235,720	5
<b>Total Operating Expenses</b>	<b>1,577,654</b>	<b>1,522,321</b>	
<b>Net Operating Income</b>	<b>244,231</b>	<b>271,002</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>244,231</b>	<b>271,002</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,447	73,312	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>57,447</b>	<b>73,312</b>	
<b>Total Income</b>	<b>301,678</b>	<b>344,314</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>301,678</b>	<b>344,314</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	973	1,244	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	117,257	115,521	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>118,230</b>	<b>116,765</b>	
<b>Net Income</b>	<b>183,448</b>	<b>227,549</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,579,724	3,352,175	20
Balance Transferred from Income (433)	183,448	227,549	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,763,172</b>	<b>3,579,724</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	57,447	5
<b>Total (Acct. 419):</b>	<b>57,447</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	1,821,885	0	0	0	1,821,885	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	2,433				2,433	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,819,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,819,452</b>		

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	545,323		545,323	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	63,547		63,547	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,019		6,019	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>614,889</b>	<b>0</b>	<b>614,889</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	10,868,819	10,104,955	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,983,078	2,935,302	2
<b>Net Utility Plant</b>	<b>7,885,741</b>	<b>7,169,653</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,885,741</b>	<b>7,169,653</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	539,243	792,178	9
<b>Total Other Property and Investments</b>	<b>539,243</b>	<b>792,178</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	317,251	310,964	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)	115,112	114,077	15
Other Accounts Receivable (143)	161,535	167,957	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	174,358	134,398	18
Materials and Supplies (151-163)	63,237	56,537	19
Prepayments (165)	1,012	8,448	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	281,241	280,476	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,113,746</b>	<b>1,072,857</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,159	2,132	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>1,159</b>	<b>2,132</b>	
<b>Total Assets and Other Debits</b>	<b>9,539,889</b>	<b>9,036,820</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	655,013	508,011	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,763,172	3,579,724	28
<b>Total Proprietary Capital</b>	<b>4,418,185</b>	<b>4,087,735</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,598,462	2,265,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,598,462</b>	<b>2,265,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	77,694	30,118	33
Payables to Municipality (233)	305,700	523,021	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	13,606	10,569	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	5,003		41
<b>Total Current and Accrued Liabilities</b>	<b>402,003</b>	<b>563,708</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	158,825	157,963	44
<b>Total Deferred Credits</b>	<b>158,825</b>	<b>157,963</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,962,414	1,962,414	49
<b>Total Liabilities and Other Credits</b>	<b>9,539,889</b>	<b>9,036,820</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,867,381	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)	1,438				7
<b>Total Utility Plant</b>	<b>10,868,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,983,078	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
<b>Total Accumulated Provision</b>	<b>2,983,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,885,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	2,935,302				<b>2,935,302</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	229,237				<b>229,237</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,590				<b>13,590</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	5,421				<b>5,421</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Plant adjustments per W-8	(7,916)				<b>(7,916)</b>	<b>12</b>
<b>Total credits</b>	<b>240,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,332</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	191,485				<b>191,485</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Miscellaneous Adjustment	1,071				<b>1,071</b>	<b>18</b>
<b>Total debits</b>	<b>192,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,556</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,983,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,983,078</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	63,237	56,537	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
<b>Total Materials and Supplies</b>	<b>63,237</b>	<b>56,537</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 ADVANCE FROM CITY	973	428	1,159	1
NONE				2
<b>Total</b>			<b>1,159</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	508,011	1
<b>Changes during year (explain):</b>		
CITY FINANCED ADDITIONS TO UTILITY PLANT	147,002	2
<b>Balance end of year</b>	<b>655,013</b>	

**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
<b>Net amount of bonds outstanding December 31:</b>				<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)	
<b>Advances (223)</b>					
1997 ADVANCE FROM CITY	12/15/1997	12/01/2007	4.33%	1,488,462	<b>1</b>
2001 ADVANCE FROM CITY	06/01/2001	06/01/2011	4.35%	650,000	<b>2</b>
1994 ADVANCE FROM CITY	05/01/1994	10/01/2004	4.85%	460,000	<b>3</b>
<b>Total for Account 223</b>				<b><u>2,598,462</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	231,536	2
Charged electric department expense		3
Charged sewer department expense	4,861	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>236,397</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	193,115	6
Social Security taxes	41,047	7
PSC Remainder Assessment	2,235	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>236,397</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1990 ADVANCE FROM CITY	0			0	2
1994 ADVANCE FROM CITY	7,500	24,750	26,500	5,750	3
1997 ADVANCE FROM CITY	3,069	76,106	73,662	5,513	4
2001 ADVANCE FROM CITY		16,401	14,058	2,343	5
<b>Subtotal</b>	<b>10,569</b>	<b>117,257</b>	<b>114,220</b>	<b>13,606</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,569</b>	<b>117,257</b>	<b>114,220</b>	<b>13,606</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,962,414	0	0	0	0	<b>1,962,414</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>1,962,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,962,414</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION FUND	505,739	5
CONTINGENCY FUND	33,504	6
<b>Total (Acct. 128):</b>	<b>539,243</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	115,112	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>115,112</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	153,604	14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
MISCELLANEOUS SERVICE CHARGES	7,931	16
<b>Total (Acct. 143):</b>	<b>161,535</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM CITY-DELINQUENT CHARGES ON TAX ROLL	96,317	17
DUE FROM SEWER-WAGES, DEPRECIATION, TAX EQUIV. ETC	78,041	18
<b>Total (Acct. 145):</b>	<b>174,358</b>	
<b>Prepayments (165):</b>		
MAINTENANCE CONTRACTS	1,012	19
<b>Total (Acct. 165):</b>	<b>1,012</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CITY-INSURANCE, TAX EQUIV, PUBLIC FIRE, OTHER EXP	54,014	25
DUE TO SEWER-SEWER BILLING AND OTHER EXPENSES	251,686	26
<b>Total (Acct. 233):</b>	<b>305,700</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED LEASE REVENUE	9,555	27
ACCRUED SICK PAY	149,270	28
<b>Total (Acct. 253):</b>	<b>158,825</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,475,319	0	0	0	<b>10,475,319</b>	<b>1</b>
Materials and Supplies	59,887	0	0	0	<b>59,887</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,959,190	0	0	0	<b>2,959,190</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,962,414	0	0	0	<b>1,962,414</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,613,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,613,602</b>	
Net Operating Income	244,231	0	0	0	<b>244,231</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.35%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	581,512	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,671,448	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,252,960</b>	
<b>Net Income</b>		
Net Income	183,448	5
<b>Percent Return on Proprietary Capital</b>	<b>4.31%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The Utility was granted an increase in rates of 3% under the SRC.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Water Commission  
City of South Milwaukee Water Utility  
Milwaukee County, Wisconsin

We have compiled the accompanying PSC Report of the City of South Milwaukee Water Utility, an enterprise fund of the City of South Milwaukee, as of and for the year ended December 31, 2001 and 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin  
March 19, 2002

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## FINANCIAL SECTION FOOTNOTES

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

Dear Ms. Wisniewski:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. In the future, utility plant first of year, on Page W-7, should agree with the net utility plant schedule, Page F-7 of the prior year report. The amount reported on Page W-7 for 2001 did not include construction work in progress.
2. In the future, the six-inch meter that is abandoned in place and thus not tested, should be footnoted on page W-19.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,772,376	1
<b>Total Sales of Water</b>	<b>1,772,376</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	17,707	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	15,925	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,877	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>49,509</b>	
<b>Total Operating Revenues</b>	<b>1,821,885</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	9,653	8
Pumping Expenses (620-633)	214,237	9
Water Treatment Expenses (640-652)	251,075	10
Transmission and Distribution Expenses (660-678)	316,324	11
Customer Accounts Expenses (901-905)	43,343	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	277,388	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,112,020</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	229,237	15
Amortization Expense (404-407)		16
Taxes (408)	236,397	17
<b>Total Other Operating Expenses</b>	<b>465,634</b>	
<b>Total Operating Expenses</b>	<b>1,577,654</b>	
<b>NET OPERATING INCOME</b>	<b>244,231</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	5	39	160	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>39</b>	<b>160</b>	
Metered Sales to General Customers (461)				
Residential	5,849	399,447	909,615	4
Commercial	532	162,143	265,842	5
Industrial	31	133,216	158,882	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,412</b>	<b>694,806</b>	<b>1,334,339</b>	
Private Fire Protection Service (462)	25		13,410	7
Public Fire Protection Service (463)	1		361,925	8
Other Sales to Public Authorities (464)	45	41,710	62,542	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,488</b>	<b>736,555</b>	<b>1,772,376</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	361,925	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>361,925</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	17,707	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>17,707</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENATL	15,925	8
<b>Total Rents from Water Property (472)</b>	<b>15,925</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,186	10
<b>Other (specify):</b> MISCELLANEOUS SERVICE CHARGES	2,691	11
<b>Total Other Water Revenues (474)</b>	<b>15,877</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	9,653	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
<b>Total Source of Supply Expenses</b>	<b>9,653</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	14,751	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	63,346	17
Pumping Labor and Expenses (624)	101,301	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	34,338	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)	501	25
<b>Total Pumping Expenses</b>	<b>214,237</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	14,751	26
Chemicals (641)	39,470	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	155,610	<b>28</b>
Miscellaneous Expenses (643)	23,249	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	361	<b>32</b>
Maintenance of Water Treatment Equipment (652)	17,634	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>251,075</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	15,370	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	15,831	<b>36</b>
Meter Expenses (663)	10,510	<b>37</b>
Customer Installations Expenses (664)	20,385	<b>38</b>
Miscellaneous Expenses (665)	5,456	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	182,815	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	38,352	<b>46</b>
Maintenance of Meters (676)	922	<b>47</b>
Maintenance of Hydrants (677)	7,230	<b>48</b>
Maintenance of Miscellaneous Plant (678)	19,453	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>316,324</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	18,931	<b>51</b>
Customer Records and Collection Expenses (903)	21,979	<b>52</b>
Uncollectible Accounts (904)	2,433	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>43,343</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	57,543	56
Office Supplies and Expenses (921)	3,131	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,576	59
Property Insurance (924)	13,410	60
Injuries and Damages (925)	15,580	61
Employee Pensions and Benefits (926)	163,330	62
Regulatory Commission Expenses (928)	235	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,203	65
Rents (931)		66
Maintenance of General Plant (932)	7,380	67
<b>Total Administrative and General Expenses</b>	<b>277,388</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,112,020</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		198,435	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,320	2
<b>Net property tax equivalent</b>		<b>193,115</b>	
Social Security		41,047	3
PSC Remainder Assessment		2,235	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>236,397</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.237102				3
County tax rate	mills		7.995353				4
Local tax rate	mills		10.806567				5
School tax rate	mills		11.445013				6
Voc. school tax rate	mills		2.399361				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.883396</b>				<b>10</b>
Less: state credit	mills		1.859474				11
<b>Net tax rate</b>	mills		<b>31.023922</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.806567</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.844374</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.650941</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.883396</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.749647</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.023922</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.256992</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,083,257</b>	10,083,257				22
Materials & Supplies	\$	<b>56,536</b>	56,536				23
<b>Subtotal</b>	\$	<b>10,139,793</b>	<b>10,139,793</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,139,793</b>	<b>10,139,793</b>				<b>26</b>
Assessment Ratio	dec.		0.841466				27
<b>Assessed Value</b>	\$	<b>8,532,291</b>	<b>8,532,291</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.256992</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>198,435</b>	<b>198,435</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	175,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>198,435</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	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
<b>Total Source of Supply Plant</b>	<b>110,921</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	167,317	9,315	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	80,386	17
Diesel Pumping Equipment (326)	592		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	135,222		20
<b>Total Pumping Plant</b>	<b>805,373</b>	<b>89,701</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	270,777		22
Water Treatment Equipment (332)	1,848,629	225,372	23
<b>Total Water Treatment Plant</b>	<b>2,119,406</b>	<b>225,372</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>110,921</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,400	12
Structures and Improvements (321)		(9,487)	167,145	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	48,889	1,571	532,910	17
Diesel Pumping Equipment (326)			592	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			135,222	20
<b>Total Pumping Plant</b>	<b>48,889</b>	<b>(7,916)</b>	<b>838,269</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			270,777	22
Water Treatment Equipment (332)	112,654		1,961,347	23
<b>Total Water Treatment Plant</b>	<b>112,654</b>	<b>0</b>	<b>2,232,124</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,373,240		26
Transmission and Distribution Mains (343)	3,327,749	465,300	27
Fire Mains (344)	0		28
Services (345)	675,878	129,485	29
Meters (346)	534,640	21,586	30
Hydrants (348)	350,888	31,070	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,268,395</b>	<b>647,441</b>	
<b>GENERAL PLANT</b>			
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)	31,728		36
Transportation Equipment (392)	143,956		37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	55,072	17,750	39
Laboratory Equipment (395)	7,646	1,775	40
Power Operated Equipment (396)	51,205		41
Communication Equipment (397)	165,331	1,486	42
SCADA Equipment (397.1)	15,439		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>779,162</b>	<b>21,011</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,083,257</b>	<b>983,525</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,083,257</b>	<b>983,525</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,373,240 26
Transmission and Distribution Mains (343)	18,605		3,774,444 27
Fire Mains (344)			0 28
Services (345)	3,146		802,217 29
Meters (346)	3,683		552,543 30
Hydrants (348)	1,355		380,603 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>26,789</b>	<b>0</b>	<b>6,889,047</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			282,707 34
Office Furniture and Equipment (391)	3,153		22,713 35
Computer Equipment (391.1)			31,728 36
Transportation Equipment (392)			143,956 37
Stores Equipment (393)			212 38
Tools, Shop and Garage Equipment (394)			72,822 39
Laboratory Equipment (395)			9,421 40
Power Operated Equipment (396)			51,205 41
Communication Equipment (397)		(44,300)	122,517 42
SCADA Equipment (397.1)		28,861	44,300 43
Miscellaneous Equipment (398)		15,439	15,439 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,153</b>	<b>0</b>	<b>797,020</b>
<b>Total utility plant in service directly assignable</b>	<b>191,485</b>	<b>(7,916)</b>	<b>10,867,381</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>191,485</b>	<b>(7,916)</b>	<b>10,867,381</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	66,130	2.00%	2,218	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
<b>Total Source of Supply Plant</b>	<b>66,130</b>		<b>2,218</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	96,789	2.43%	4,179	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	288,737	3.53%	18,200	12
Diesel Pumping Equipment (326)	63	4.29%	25	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	35,247	4.29%	5,801	15
<b>Total Pumping Plant</b>	<b>420,836</b>		<b>28,205</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	162,095	2.50%	6,770	16
Water Treatment Equipment (332)	633,664	2.50%	47,625	17
<b>Total Water Treatment Plant</b>	<b>795,759</b>		<b>54,395</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	150,508	1.67%	22,933	19
Transmission and Distribution Mains (343)	551,528	0.83%	29,474	20
Fire Mains (344)	0			21
Services (345)	279,027	2.00%	14,781	22
Meters (346)	140,991	5.00%	27,180	23
Hydrants (348)	88,032	1.43%	5,230	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,210,086</b>		<b>99,598</b>	

**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					68,348	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,348</b>	
321				(9,487)	91,481	8
322					0	9
323					0	10
324					0	11
325	48,889			1,571	259,619	12
326					88	13
327					0	14
328					41,048	15
	<b>48,889</b>	<b>0</b>	<b>0</b>	<b>(7,916)</b>	<b>392,236</b>	
331					168,865	16
332	112,654				568,635	17
	<b>112,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>737,500</b>	
341					0	18
342					173,441	19
343	18,605				562,397	20
344					0	21
345	3,146				290,662	22
346	3,683				164,488	23
348	1,355		5,421		97,328	24
349					0	25
	<b>26,789</b>	<b>0</b>	<b>5,421</b>	<b>0</b>	<b>1,288,316</b>	

**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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	109,543	3.33%	9,414	<b>26</b>
Office Furniture and Equipment (391)	21,173	8.33%	2,023	<b>27</b>
Computer Equipment (391.1)	31,728	20.00%		<b>28</b>
Transportation Equipment (392)	70,864	20.00%	19,824	<b>29</b>
Stores Equipment (393)	116	5.88%	12	<b>30</b>
Tools, Shop and Garage Equipment (394)	55,072	7.69%	4,918	<b>31</b>
Laboratory Equipment (395)	4,412	5.88%	502	<b>32</b>
Power Operated Equipment (396)	10,664	8.33%	4,265	<b>33</b>
Communication Equipment (397)	134,046	9.09%	11,070	<b>34</b>
SCADA Equipment (397.1)	4,873	9.09%	4,026	<b>35</b>
Miscellaneous Equipment (398)	0	8.33%	1,286	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>442,491</b>		<b>57,340</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,935,302</b>		<b>241,756</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,935,302</b>		 <b>241,756</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					118,957	26
391	3,153				20,043	27
391.1					31,728	28
392					90,688	29
393					128	30
394					59,990	31
395					4,914	32
396					14,929	33
397				(34,228)	110,888	34
397.1				29,355	38,254	35
398				4,873	6,159	36
399					0	37
	<b>3,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>496,678</b>	
	<b>191,485</b>	<b>0</b>	<b>5,421</b>	<b>(7,916)</b>	<b>2,983,078</b>	
					<b>0</b>	<b>38</b>
	<b>191,485</b>	<b>0</b>	<b>5,421</b>	<b>(7,916)</b>	<b>2,983,078</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	6,393	66,685		<b>73,078</b>	1
February		66,513		<b>66,513</b>	2
March		73,295		<b>73,295</b>	3
April		63,742		<b>63,742</b>	4
May		71,595		<b>71,595</b>	5
June		80,619		<b>80,619</b>	6
July		99,134		<b>99,134</b>	7
August		92,849		<b>92,849</b>	8
September		74,276		<b>74,276</b>	9
October		70,890		<b>70,890</b>	10
November		65,706		<b>65,706</b>	11
December		65,632		<b>65,632</b>	12
<b>Total annual pumpage</b>	<b>6,393</b>	<b>890,936</b>	<b>0</b>	<b>897,329</b>	
Less: Water sold				736,555	13
Volume pumped but not sold				<b>160,774</b>	14
Volume sold as a percent of volume pumped				<b>82%</b>	15
Volume used for water production, water quality and system maintenance				47,942	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>47,942</b>	19
Volume pumped but unaccounted for				<b>112,832</b>	20
Percent of water lost				<b>13%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,290	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Hot summer day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,406	26
Date of minimum: 4/17/2001					27
Total KWH used for pumping for the year				1,101,176	28
If water is purchased: Vendor Name: OAK CREEK WATER UTILITY					29
Point of Delivery: DISTRIBUTION SYSTEM					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	------------------------------------------	----------------------------------	--------------------------------------------	---------------------------------------------	------------------------------------------

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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	<b>4</b>
Year constructed	1926	1958	1947	<b>5</b>
Year constructed	1926	1958	1947	<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>7</b>
Elevation difference in feet (See Headnote 3.)	0	0	240	<b>8</b>
Total capacity in gallons (actual)	1,000,000	1,500,000	500,000	<b>9</b>
				<b>10</b>
<b>WATER TREATMENT PLANT</b>				<b>11</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>12</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER			<b>13</b>
				<b>14</b>
Filters, type (gravity, pressure, other, none)	OTHER			<b>15</b>
				<b>16</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			<b>17</b>
				<b>18</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>19</b>
				<b>20</b>
Is water fluoridated (yes, no)?	Y			<b>21</b>
				<b>22</b>
				<b>23</b>
				<b>24</b>
				<b>25</b>

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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 (actual)	1,000,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,918	0	680	0	4,238	1
M	D	6.000	216,586	0	3,039	0	213,547	2
P	D	6.000	1,328	0	0	0	1,328	3
M	D	8.000	60,056	0	1,332	0	58,724	4
P	D	8.000	16,944	2,286	0	0	19,230	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	3,440	0	0	5,717	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
<b>Total Within Municipality</b>			<b>360,948</b>	<b>5,726</b>	<b>5,051</b>	<b>0</b>	<b>361,623</b>	
<b>Total Utility</b>			<b>360,948</b>	<b>5,726</b>	<b>5,051</b>	<b>0</b>	<b>361,623</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	733	1	4	0	730		1
L	0.750	1,222	0	0	0	1,222		2
M	0.750	3,261	0	20	0	3,241		3
M	1.000	554	67	48	0	573		4
P	1.250	3	0	0	0	3		5
M	1.500	10	0	0	0	10		6
M	2.000	60	12	1	0	71		7
M	3.000	23	0	0	0	23		8
M	4.000	13	1	0	0	14		9
M	6.000	12	10	10	0	12		10
M	8.000	3	0	0	0	3		11
<b>Total Utility</b>		<b>5,894</b>	<b>91</b>	<b>83</b>	<b>0</b>	<b>5,902</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,167	102	79	0	6,190	204	1
0.750	169	6	9	(4)	162	15	2
1.000	61	6	3	0	64	9	3
1.250	12	0	0	0	12	0	4
1.500	109	20	2	(2)	125	8	5
2.000	35	0	1	0	34	1	6
3.000	15	3	2	0	16	2	7
4.000	10	0	0	0	10	0	8
6.000	4	0	0	0	4	2	9
8.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>6,583</b>	<b>137</b>	<b>96</b>	<b>(6)</b>	<b>6,618</b>	<b>242</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,823	262	11	9	79	6	6,190	1
0.750	45	104	4	4	3	2	162	2
1.000	5	47	1	2	6	3	64	3
1.250	0	12	0	0	0	0	12	4
1.500	0	92	2	6	23	2	125	5
2.000	0	12	3	14	2	3	34	6
3.000	0	3	2	8	1	2	16	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
<b>Total:</b>	<b>5,873</b>	<b>532</b>	<b>32</b>	<b>49</b>	<b>114</b>	<b>18</b>	<b>6,618</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0		0	1
Within Municipality	660	13	8		665	2
<b>Total Fire Hydrants</b>	<b>660</b>	<b>13</b>	<b>8</b>	<b>0</b>	<b>665</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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

Outside services employed: Decrease of \$13,023 from prior year. The reason for this decrease is due to fact that in 2000 there was work done on a plant improvement plan which was completed in 2000.

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

Water Treatment Equipment (332): \$225,372 was added during the year. This represents new rapid mix and surface wash equipment. The \$112,654 represents the removal of the old rapid mix and surface wash equipment.

Account 321 and 325 : Adjustments were made to these accounts to properly reflect removals done in the early 1990's which brings the financial statements into agreement with the plant ledger.

Account 397, 397.1 and 398 : Adjustments were made to these accounts to record equipment in the proper accounts and to bring the financial statements into agreement with the plant ledger.

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

Account 321 and 325 : Adjustments were made to utility plant and accumulated depreciation to bring the financial statements into agreement with the plant ledger for removals from the early 1990's.

Account 397, 397.1 and 398 : Adjustments were made to properly classify SCADA and miscellaneous equipment to bring the financial statements into agreement with the plant ledger.

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### Water Mains (Page W-17)

The water main additions were financed by using both Utility and City funds. Of the mains added 3,513 l.f. were Utility financed, the rest were financed by the City.

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### Water Services (Page W-18)

The water services added during the year were financed by using both Utility and City funds. The utility funded quantity was 69, the rest were city financed.

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### Meters (Page W-19)

Adjustments were to reconcile number of meters owned to number of accounts that the utility has.

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