



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

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

For the Year Ended: DECEMBER 31, 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: CITY OF MUSKEGO WATER PUBLIC UTILITY

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

When was utility organized? 9/17/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DAWN R GUNDERSON

Title: FINANCE DIRECTOR

Office Address:

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

Telephone: (262) 679 - 5610

Fax Number: (262) 679 - 4106

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR DAVID J SANDERS

Title: CHAIRMAN

Office Address:

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

Telephone: (262) 679 - 4100

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DONALD N VILIONE

Title: CPA, PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address:

Date of most recent audit report: 2/14/2001

Period covered by most recent audit: 1/1-12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR KLOSKOWSKI SCOTT

Title: SUPERINTENDENT

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

Telephone: (262) 679 - 4128

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 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)	835,464	849,025	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	354,480	308,092	2
Depreciation Expense (403)	260,524	237,376	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	224,650	227,474	5
Total Operating Expenses	839,654	772,942	
Net Operating Income	(4,190)	76,083	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,190)	76,083	
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)	135,230	108,794	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	135,230	108,794	
Total Income	131,040	184,877	
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	131,040	184,877	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	138,555	82,294	14
Amortization of Debt Discount and Expense (428)	31,399	27,656	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	137,474	168,209	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	307,428	278,159	
Net Income	(176,388)	(93,282)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,477,269)	(1,383,987)	20
Balance Transferred from Income (433)	(176,388)	(93,282)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(1,653,657)	(1,477,269)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	109,562	5
INTEREST ON SPECIAL INVESTMENTS	25,668	6
Total (Acct. 419):	135,230	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	835,464	0	0	0	835,464	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	835,464	0	0	0	835,464		

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	172,634		172,634	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	30,698		30,698	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	203,332	0	203,332	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,700,712	12,594,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,819,067	1,584,427	2
Net Utility Plant	11,881,645	11,009,884	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	368,787	378,311	6
Special Funds (125)	938,024	600,169	7
Total Other Property and Investments	1,306,811	978,480	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	513,389	502,550	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	168,208	341,103	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	39,085	33,710	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	720,682	877,363	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	143,679	139,529	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	66,263	54,722	20
Total Deferred Debits	209,942	194,251	
Total Assets and Other Debits	14,119,080	13,059,978	

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)	543,760	521,628	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(1,653,657)	(1,477,269)	23
Total Proprietary Capital	(1,109,897)	(955,641)	
LONG-TERM DEBT			
Bonds (221)	2,915,000	2,015,000	24
Advances from Municipality (223)	2,113,269	2,348,577	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,028,269	4,363,577	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	40,285	25,113	28
Payables to Municipality (233)	2,917	30,257	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	50,721	42,940	32
Other Current and Accrued Liabilities (238)	33,353	30,928	33
Total Current and Accrued Liabilities	127,276	129,238	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	257,727	429,669	36
Total Deferred Credits	257,727	429,669	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,815,705	9,093,135	41
Total Liabilities and Other Credits	14,119,080	13,059,978	

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)	13,682,095	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)	18,617				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	13,700,712	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,819,067	0	0	0	10
Total Accumulated Provision	1,819,067	0	0	0	
Net Utility Plant	11,881,645	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,584,427				1,584,427	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	260,524				260,524	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	260,524	0	0	0	260,524	13
Debits during year						14
Book cost of plant retired	25,884				25,884	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	25,884	0	0	0	25,884	19
Balance End of Year	1,819,067	0	0	0	1,819,067	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	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 for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1985-1991B	4,342	428	27,639	1
1992E	449	428	0	2
1998	1,094	428	3,827	3
1999	3,942	428	41,483	4
2000	4,259	428	31,288	5
REFUNDING LOSS	17,312	427	39,442	6
Total			143,679	
Unamortized premium on debt (251)				
NONE	0	0	0	7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	521,628	1
Changes during year (explain):		
PARKS GARAGE WATER	22,132	2
Balance end of year	<u>543,760</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2,015,000 WATER REV BONDS	02/17/1999	05/01/2019	4.62%	1,965,000	1
950,000 REVENUE BONDS	01/27/2000	05/13/2013	6.04%	950,000	2
Total Bonds (Account 221):				2,915,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998	02/01/1998	06/01/2007	4.25%	350,000	1
1985-1991	12/31/1991	12/31/2011	6.20%	1,763,269	2
Total for Account 223				<u>2,113,269</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	224,650	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>224,650</u>	
Taxes paid during year:		
County, state and local taxes	209,513	6
Social Security taxes	14,090	7
PSC Remainder Assessment	1,047	8
Other (explain):		
NONE		9
Total payments and other debits	<u>224,650</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999	14,963	88,575	88,875	14,663	1
2000		49,980	41,650	8,330	2
Subtotal	14,963	138,555	130,525	22,993	
Advances from Municipality (223)					
1985-1991 NOTES	10,943	120,949	120,949	10,943	3
1992 NOTES	249	500	749	0	4
1993 NOTES	15,362			15,362	5
1995 NOTES	0			0	6
1996 NOTES	0			0	7
1998 NOTES	1,423	16,025	16,025	1,423	8
1998-1 NOTES	0			0	9
Subtotal	27,977	137,474	137,723	27,728	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	42,940	276,029	268,248	50,721	

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	9,093,135	0	0	0	0	9,093,135	1
Add credits during year:							
For Services	72,197					72,197	2
For Mains	448,078					448,078	3
Other (specify):							
ASSESSMENT OF BENEFITS TO PROPERTY OWNERS	202,295					202,295	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,815,705	0	0	0	0	9,815,705	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	368,787	2
Total (Acct. 124):	368,787	
Special Funds (125):		
OTHER PROPERTY & INVESTMENTS-RESTRICTED	938,024	3
Total (Acct. 125):	938,024	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	144,389	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
A/R WASTE MANAGEMENT	23,819	8
Total (Acct. 142):	168,208	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLES FROM TAX ROLL	20,571	12
DUE FROM SEWER	15,398	13
DUE FROM GENERAL FUND	3,116	14
Total (Acct. 145):	39,085	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED MAINT COSTS 605.00.00.00.1845	66,263	17
Total (Acct. 183):	66,263	
Payables to Municipality (233):		
DUE TO CITY	2,142	18
DUE TO SEWER	775	19
Total (Acct. 233):	2,917	
Other Deferred Credits (253):		
OTHER DEF CREDITS	169,846	20
DEF LEASE REVENUE	24,311	21
DEF CREDITS WATER A/C 2854	22,597	22
DEF CREDITS	40,973	23
Total (Acct. 253):	257,727	

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	13,053,078	0	0	0	13,053,078	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,701,747	0	0	0	1,701,747	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,454,420	0	0	0	9,454,420	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,896,911	0	0	0	1,896,911	
Net Operating Income	(4,190)	0	0	0	(4,190)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.22%	N/A	N/A	N/A	-0.22%	

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	532,694	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(1,565,463)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(1,032,769)	
Net Income		
Net Income	(176,388)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 142- customer Accts Receivable is much lower because in 1999 it included \$187,500 from Waste Management for Water project MW-28-99. This was received in Jan 2000.

Account 253- Other Deferred Credits contained offset of \$187,500 in 1999 as included in account #142

Account 221- The Utility issued \$950,000 of Water Revenue Bonds in Jan 2000

Account #183-Other Deferred Debits includes \$25,221.29 in additional attorney & engineering costs for Water Tower repainting issues which are anticipated to be recovered through litigation. \$13,680.44 one fifth of last year balance was the amortized mains cost for 2000

Capital Paid in by Municipality (Acct. 200) (Page F-13)

Parks garage added municipal water service. This was a project paid for and financed by the City of Muskego-Parks and Recreation Department.(Capital project)

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

Water Revenue bonds in the amount of \$950,000 were issued in Jan 2000

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

Authorization Letter dated 9/7/99 File DWCCA-4005-BJM relates to Account 18: Other Def Debits.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2001

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

2000 Analytical Review DWCCA-4005-ELE

Dear Ms. Gunderson:

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. In the future, please provide more detail for amounts reported in Account 145 and Account 233, on page F-2, other than "due to general fund" or "due to city."
2. Is there a sewer department or utility that uses the water meter for purposes of measuring sewer volume in order to bill customers? If yes, is the future sewer's share of depreciation on water meters should be reported in Account 110, page F-8, and sewer's share of taxes should be reported on page W-6. If no, please explain why a return on investment is reported charged to sewer in Account 474, page W-4.

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.

reply received 10/11/01

1. noted
 2. Sewer dept. does not use water meter. Revenue was meters sold to sewer dept. Will adjust records in 2001. ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	803,356	1
Total Sales of Water	803,356	
Other Operating Revenues		
Forfeited Discounts (470)	3,621	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	23,152	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,335	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	32,108	
Total Operating Revenues	835,464	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,805	8
Pumping Expenses (620-625)	60,356	9
Water Treatment Expenses (630-635)	13,867	10
Transmission and Distribution Expenses (640-655)	109,675	11
Customer Accounts Expenses (901-904)	31,261	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	137,516	14
Total Operation and Maintenance Expenses	354,480	
Other Operating Expenses		
Depreciation Expense (403)	260,524	15
Amortization Expense (404-407)		16
Taxes (408)	224,650	17
Total Other Operating Expenses	485,174	
Total Operating Expenses	839,654	
NET OPERATING INCOME	(4,190)	

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				1
Commercial	5	5	120	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	5	120	
Metered Sales to General Customers (461)				
Residential	1,951	139,152	463,379	4
Commercial	88	40,559	76,403	5
Industrial	30	8,940	21,362	6
Total Metered Sales to General Customers (461)	2,069	188,651	561,144	
Private Fire Protection Service (462)	39		18,623	7
Public Fire Protection Service (463)	1		214,506	8
Other Sales to Public Authorities (464)	10	3,053	8,963	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,124	191,709	803,356	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	214,506	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	214,506	
Forfeited Discounts (470):		
Customer late payment charges	3,621	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,621	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT INCOME FROM PCS/SPRINT TOWER	23,152	8
Total Rents from Water Property (472)	23,152	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,693	10
Other (specify):		
MISC REVENUE-LOCATES	3,642	11
Total Other Water Revenues (474)	5,335	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	521	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	59	3
Maintenance of Water Source Plant (605)	1,225	4
Total Source of Supply Expenses	1,805	
 PUMPING EXPENSES		
Operation Labor (620)	31,258	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	25,165	7
Operation Supplies and Expenses (623)	1,728	8
Maintenance of Pumping Plant (625)	2,205	9
Total Pumping Expenses	60,356	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,326	10
Chemicals (631)	7,761	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	780	13
Total Water Treatment Expenses	13,867	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	53,539	14
Operation Supplies and Expenses (641)	15,996	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,903	16
Maintenance of Mains (651)	11,382	17
Maintenance of Services (652)	1,013	18
Maintenance of Meters (653)	7,808	19
Maintenance of Hydrants (654)	5,861	20
Maintenance of Other Plant (655)	173	21
Total Transmission and Distribution Expenses	109,675	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,759	22
Accounting and Collecting Labor (902)	22,669	23
Supplies and Expenses (903)	2,833	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	31,261	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	32,561	27
Office Supplies and Expenses (921)	14,638	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	24,917	30
Property Insurance (924)	0	31
Injuries and Damages (925)	10,572	32
Employee Pensions and Benefits (926)	35,395	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	9,990	35
Transportation Expenses (933)	9,443	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	137,516	
 Total Operation and Maintenance Expenses	354,480	

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		208,466	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		208,466	
Social Security		15,137	3
PSC Remainder Assessment		1,047	4
Other (specify): NONE			5
Total tax expense		<u>224,650</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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		2.720000				4
Local tax rate	mills		5.960000				5
School tax rate	mills		12.470000				6
Voc. school tax rate	mills		1.580000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.950000				10
Less: state credit	mills		1.970000				11
Net tax rate	mills		20.980000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.960000				14
Combined School Tax Rate	mills		14.050000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.010000				17
Total Tax Rate	mills		22.950000				18
Ratio of Local and School Tax to Total	dec.		0.871895				19
Total tax net of state credit	mills		20.980000				20
Net Local and School Tax Rate	mills		18.292366				21
Utility Plant, Jan. 1	\$	12,594,311	12,594,311				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	12,594,311	12,594,311				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,594,311	12,594,311				26
Assessment Ratio	dec.		0.904878				27
Assessed Value	\$	11,396,315	11,396,315				28
Net Local & School Rate	mills		18.292366				29
Tax Equiv. Computed for Current Year	\$	208,466	208,466				30
Tax Equivalent per 1994 PSC Report	\$	196,830					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	208,466					33
							34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	29,148		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	29,148	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	798,029		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	798,029	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	970,421		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	677,146	17,309	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,647,567	17,309	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,627		23
Total Water Treatment Plant	3,627	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			29,148	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	29,148	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			798,029	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	798,029	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			970,421	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	20,000		674,455	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	20,000	0	1,644,876	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,627	23
Total Water Treatment Plant	0	0	3,627	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	796,702		26
Transmission and Distribution Mains (343)	6,338,822	812,914	27
Fire Mains (344)	0		28
Services (345)	1,262,626	52,514	29
Meters (346)	225,023	269,658	30
Hydrants (348)	1,008,282	86,026	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,631,455	1,221,112	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	235,247		34
Office Furniture and Equipment (391)	18,725	1,265	35
Computer Equipment (391.1)	23,488	44,231	36
Transportation Equipment (392)	36,776		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	314,236	45,496	
Total utility plant in service directly assignable	12,424,062	1,283,917	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,424,062	1,283,917	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			796,702 26
Transmission and Distribution Mains (343)			7,151,736 27
Fire Mains (344)			0 28
Services (345)			1,315,140 29
Meters (346)	5,884		488,797 30
Hydrants (348)			1,094,308 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,884	0	10,846,683
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			235,247 34
Office Furniture and Equipment (391)			19,990 35
Computer Equipment (391.1)			67,719 36
Transportation Equipment (392)			36,776 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	359,732
Total utility plant in service directly assignable	25,884	0	13,682,095
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,884	0	13,682,095

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			16,961	16,961	1
February			16,024	16,024	2
March			17,068	17,068	3
April			17,753	17,753	4
May			18,321	18,321	5
June			19,318	19,318	6
July			20,425	20,425	7
August			19,202	19,202	8
September			16,356	16,356	9
October			18,586	18,586	10
November			16,200	16,200	11
December			17,609	17,609	12
Total for year	0	0	213,823	213,823	
Less: Measured or estimated water used in main flushing and water treatment during year				2,550	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				211,273	16
Less: Water sold				191,709	17
Losses and unaccounted for				19,564	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: warm waether					20
Maximum gallons pumped by all methods in any one day during reporting year				1,075	21
Date of maximum: 7/1/2000					22
Cause of maximum: 7/1/00 warm weather					23
Minimum gallons pumped by all methods in any one day during reporting year				207	24
Date of minimum: 8/22/2000					25
Total KWH used for pumping for the year				328,273	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
JANESVILLE RD	Well #7	260	16	412,000	Yes	1
RACINE AVE BEHIND P.D.	WELL#2	90	12	166,000	Yes	2
ERIN CT	WELL#3	330	10	19,000	Yes	3
BAY LANE	WELL#4	1,350	8	13,000	Yes	4
KRISTEN CT	WELL#5	1,400	8	10,000	Yes	5
ST LEONARDS DR	WELL#6	1,100	8	2,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP 1	BOOSTER PUMP 2	WELL #3	14
Location	S8350 HILLENDALE DR	S8350 HILLENDALE DR	ERIN CT	15
Purpose	S	S	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	G.E.	18
Year Installed	1991	1991	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	470	470	175	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	V.H.S.	22 23
Year Installed	1991	1991	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #4	WELL #5	WELL #6	1
Location	BAY LANE	KRISTIN CT	ST. LEONARDS DR	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	E.S.P.	GOULD	5
Year Installed	1976	1997	1996	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	175	575	175	8
Pump Motor or Standby Engine Mfr	FRANKLIN	E.S.P. INC.	FRANKLIN ELEC	9 10
Year Installed	1976	1997	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL#2		14
Location	COUNTY PARK	RACINE AVE		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	GOULDS		18
Year Installed	1998	1998		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	720	720		21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		22 23
Year Installed	1998	1998		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	60		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	C2995	C5223		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1995	1986		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	37	137		10
				11
Total capacity in gallons	750,000	250,000		12
				13
WATER TREATMENT PLANT				14
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			15
				16
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			17
				18
Filters, type (gravity, pressure, other, none)	NONE			19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	9,516	0	0	0	9,516	1
P	D	6.000	15,616	129	0	0	15,745	2
M	D	8.000	11,035	0	0	0	11,035	3
P	D	8.000	65,272	3,015	0	0	68,287	4
P	D	10.000	15,911	80	0	0	15,991	5
M	D	12.000	1,642	0	0	0	1,642	6
P	D	12.000	42,308	7,625	0	0	49,933	7
P	S	12.000	2,500	0	0	0	2,500	8
M	D	16.000	116	0	0	0	116	9
P	D	16.000	16,398	735	0	0	17,133	10
Total Within Municipality			180,314	11,584	0	0	191,898	
Total Utility			180,314	11,584	0	0	191,898	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1	0	0	0	1		1
M	1.000	3,303	0	0	(1,196)	2,107	180	2
M	1.250	1	2	0	0	3		3
M	1.500	29	0	0	0	29		4
M	1.750	5	0	0	0	5		5
M	2.000	133	1	0	0	134	39	6
M	4.000	6	1	0	0	7		7
M	6.000	4	8	0	0	12	12	8
M	8.000	3	0	0	0	3	1	9
Total Utility		3,485	12	0	(1,196)	2,301	232	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,992	237	74	0	2,155	53	1
0.750	60	0	0	0	60	0	2
1.000	54	2	1		55	1	3
1.500	20	2	0	0	22	4	4
2.000	28	2	0	0	30	4	5
3.000	8	2	0	(1)	9	0	6
Total:	2,162	245	75	(1)	2,331	62	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,939	54	10	1	2	149	2,155	1
0.750	18	7	8	2	2	23	60	2
1.000	3	21	16	4	0	11	55	3
1.500	0	7	6	2	0	7	22	4
2.000	0	21	4	4	0	1	30	5
3.000	0	0	0	1	0	8	9	6
Total:	1,960	110	44	14	4	199	2,331	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	492	30			522	2
Total Fire Hydrants	492	30	0	0	522	
Flushing Hydrants						
	1	1			2	3
Total Flushing Hydrants	1	1	0	0	2	

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:	510
Number of distribution system valves end of year:	567
Number of distribution valves operated during year:	284

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 641-T&D operations supplies is up because of an unexpected repair to the furnace and ventilation system for the Public Works garage that is shared with Sewer Utility and City Public Works Dept.

Account 651-Maint of mains is up because of the Utility had 3 main breaks during the year.

Account 653-Main of Meters is up because the Utility exchanged old meters for new ones during the year.

Account 926-Admin & General Employee Pension & Benefits is up because higher pay scales due to implementation of new wage rate programs benefits increased proportionately

Water Utility Plant in Service (Page W-08)

In year 2000 the Utility choose to replace meters in approx 75 homes that were not compatible with the new radio read transmitters. The Utility updated it's reading program from a manual read system to radio read transmitting system.(Account 346-Meters)

There were 2 Water Main installation projects financed by the Utility and 5 Water Main installations by Developer contributions.(Account 343-Mains & Account 348 Hydrants & Account 345 Service)

In Account 325-Pumping Equipment-the Utility replaced the pump at Well #3 and retired the old pump at Well #3

Account 391.1 Shared in cost of GIS mapping system with City & Sewer Utility

Water Mains (Page W-15)

There were 2 water projects installed through assessments. The owners were assessed on a front foot basis and lump sum for each lateral installed. Deferred assessments were given to those owners with more than 150' of frontage.

There were 5 developer projects. Projects were financed at developer expense

Water Services (Page W-16)

1.The new services added in 2000 were part of (3) water main extensions. Two (2) water main projects were financed through assessments. Front foot assessment rate was applied and a lateral charge for each property.

one (1) water project was financed by a developer-Waste Management

There were also 8 6" laterals installed by developer of Lakewood Condos.

2. An adjustment for footage vs services. Prior years included number of feet instead of number of services.

Meters (Page W-17)

Disposed of 71-5/8" meters and 1-1" meter for period 1/1/2000 - 12/31/2000