



3013 (02-09-04)

ANNUAL REPORT

OF

Name: BROWN DEER WATER PUBLIC UTILITY

Principal Office: 4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

For the Year Ended: DECEMBER 31, 2001

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
FINANCIAL SECTION	
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
WATER OPERATING SECTION	
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

Exact Utility Name: BROWN DEER WATER PUBLIC UTILITY

Utility Address: 4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

When was utility organized? 11/18/1957

Report any change in name:

Effective Date:

Utility Web Site: WWW.VIL.BROWN-DEER.WI.US

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
BROWN DEER, WI 53223

Telephone: (414) 371 - 3080

Fax Number: (414) 371 - 3045

E-mail Address: WWW.VIL.BROWN-DEER.WI.US

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

Name: MR. DONALD ESCHE

Title: COMMISSIONER

Office Address:

4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223

Telephone: (414) 371 - 3080

Fax Number: (414) 371 - 3045

E-mail Address: MGLDOSKI@VIL.BROWN-DEER.WI.US

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

Name: MR. VICTOR FRANK

Title: PRESIDENT

Office Address:

7641 NORTH SHERMAN
BROWN DEER, WI 53223

Telephone: (414) 354 - 8474

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. STEVEN J. HENKE, CPA

Title:

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

Telephone: (414) 777 - 5342

Fax Number: (414) 777 - 5555

E-mail Address: SHENKE@VIRCHOWKRAUSE.COM

Date of most recent audit report: 2/15/2002

Period covered by most recent audit: 1/1/2001 TO12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR MARTIN GLODOSKI

Title: SUPERINTENDENT

Office Address:

4800 W. GREEN BROOK DRIVE
BROWN DEER, WI 53223-2406

Telephone: (414) 371 - 3080

Fax Number: (414) 371 - 3045

E-mail Address: MGLODOSKI@VIL.BROWN-DEER.WI.US

Name of utility commission/committee: BROWN DEER WATER COMMISSION

Names of members of utility commission/committee:

- MR. DONALD ALSTEEN
- MR. WALTER BAEHR, SECRETARY
- MR. DONALD ESCHE
- MR. VICTOR FRANK, PRESIDENT
- MR. GERALD SCHWERM

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,305,914	1,277,998	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	866,868	814,021	2
Depreciation Expense (403)	165,013	151,141	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	171,798	169,240	5
Total Operating Expenses	1,203,679	1,134,402	
Net Operating Income	102,235	143,596	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	102,235	143,596	
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)	43,620	65,790	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	43,620	65,790	
Total Income	145,855	209,386	
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	145,855	209,386	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	574	1,234	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	17,887	22,307	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	18,461	23,541	
Net Income	127,394	185,845	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,150,264	964,419	20
Balance Transferred from Income (433)	127,394	185,845	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)	1,277,658	1,150,264	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON CASH DEPOSITS	43,620	5
Total (Acct. 419):	43,620	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	1,305,914	0	0	0	1,305,914	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	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				0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,305,914	0	0	0	1,305,914		

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	146,554		146,554	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	32,774		32,774	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	14,012		14,012	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	193,340	0	193,340	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,176,493	7,873,186	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,501,275	2,371,411	2
Net Utility Plant	5,675,218	5,501,775	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,675,218	5,501,775	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,246	5,246	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,246	5,246	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	433,452	368,290	9
Total Other Property and Investments	433,452	368,290	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,625	225,727	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	719,383	527,577	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	63,286	41,285	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	285,675	302,413	18
Materials and Supplies (151-163)	29,571	28,323	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,165,540	1,125,325	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,329	4,903	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	4,329	4,903	
Total Assets and Other Debits	7,278,539	7,000,293	

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)	149,117	149,117	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,277,658	1,150,264	28
Total Proprietary Capital	1,426,775	1,299,381	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	398,400	484,006	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	398,400	484,006	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	325,852	195,552	33
Payables to Municipality (233)	13,912	2,053	34
Customer Deposits (235)			35
Taxes Accrued (236)	167,112	164,448	36
Interest Accrued (237)	4,218	5,386	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	2,921	437	41
Total Current and Accrued Liabilities	514,015	367,876	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	65,433	33,185	44
Total Deferred Credits	65,433	33,185	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	25,616	24,864	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	25,616	24,864	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,848,300	4,790,980	49
Total Liabilities and Other Credits	7,278,539	7,000,292	

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)	8,171,167	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)	5,326				7
Total Utility Plant	8,176,493	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,501,275	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,501,275	0	0	0	
Net Utility Plant	5,675,218	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,371,411				2,371,411	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	165,013				165,013	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	31,032				31,032	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	33,993				33,993	10
Other credits (specify):						11
RECLASS OF SERVICE	1,018				1,018	12
Total credits	231,056	0	0	0	231,056	13
Debits during year						14
Book cost of plant retired	98,330				98,330	15
Cost of removal	2,862				2,862	16
Other debits (specify):						17
					0	18
Total debits	101,192	0	0	0	101,192	19
Balance End of Year	2,501,275	0	0	0	2,501,275	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
OLD PUMP HOUSES	5,246			5,246	2
Total Nonutility Property (121)	5,246	0	0	5,246	
Less accum. prov. depr. & amort. (122)	5,246			5,246	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	29,571	28,323 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	29,571	28,323

**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)				
1992 G.O. NOTES	221	428	0	1
1999 G.O. NOTES	353	428	4,329	2
Total			<u><u>4,329</u></u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u><u>0</u></u>	

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	149,117	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>149,117</u></u>	

BONDS (ACCTS. 221 AND 222)

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

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

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)					
G.O. NOTES	04/01/1999	04/01/2014	4.14%	398,400	1
G.O. NOTES	02/01/1992	04/01/2001	5.65%	0	2
Total for Account 223				398,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	164,448	1
Accruals:		
Charged water department expense	182,418	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	182,418	
Taxes paid during year:		
County, state and local taxes	164,448	6
Social Security taxes	13,712	7
PSC Remainder Assessment	1,594	8
Other (explain):		
NONE		9
Total payments and other debits	179,754	
Balance end of year	167,112	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
92 G.O. NOTES	1,003	992	1,995	0	2
99 G.O. NOTES	4,383	16,895	17,060	4,218	3
Subtotal	5,386	17,887	19,055	4,218	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	5,386	17,887	19,055	4,218	

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	4,790,980	0	0	0	0	4,790,980	1
Add credits during year:							
For Services	31,283					31,283	2
For Mains	26,037					26,037	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,848,300	0	0	0	0	4,848,300	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
G.O. NOTES AND INTEREST RETIREMENT FUND	20,393	3
Total (Acct. 125):	20,393	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE FOR CONSTRUCTION	166,130	5
RESERVE FOR STANDPIPE MAINTENANCE	246,929	6
Total (Acct. 128):	413,059	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	63,286	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	63,286	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	0	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):		0
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION SALES-2001	221,432	17
SEWER FUND BILLING	25,151	18
DELINQUENT ACCOUNTS RECEIVABLE ON TAX ROLL	39,092	19
Total (Acct. 145):	285,675	
Prepayments (165):		
NONE		20
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):		0
Payables to Municipality (233):		
SEWER FUND	13,912	26
Total (Acct. 233):	13,912	
Other Deferred Credits (253):		
DEFERRED RENT	65,303	27
DEFERRED INCOME	130	28
Total (Acct. 253):	65,433	

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	7,899,939	0	0	0	7,899,939	1
Materials and Supplies	28,947	0	0	0	28,947	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,436,343	0	0	0	2,436,343	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,819,640	0	0	0	4,819,640	6
Other (specify):						
NONE					0	7
Average Net Rate Base	672,903	0	0	0	672,903	
Net Operating Income	102,235	0	0	0	102,235	8
Net Operating Income as a percent of Average Net Rate Base						
	15.19%	N/A	N/A	N/A	15.19%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	149,117	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,213,961	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,363,078	
Net Income		
Net Income	127,394	5
Percent Return on Proprietary Capital	9.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NO ACQUISITIONS.

2. Leaseholder changes.

ONE ADDITIONAL TENANT WAS ACQUIRED WHO WAS ALLOWED TO INSTALL ANTENNAS ON OUR STANDPIPE.

3. Extensions of service.

TWO SERVICES WERE ADDED TO CONNECT TWO CUSTOMERS IN ADJACENT MUNICIPALITIES.

4. Estimated changes in revenues due to rate changes.

A PURCHASE WATER ADJUSTMENT RATE CHANGE WAS EFFECTIVE ON AUG. 17, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

NO NEW OBLIGATIONS.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review again in 2002 report 2/5/03 ele

12/11/02 email:

Dear Mr. Esche:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page W-7, an other other tax - non local is reported. Head note 5 requests an explanation of other tax rates. Please furnish an explanation and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,232,389	1
Total Sales of Water	1,232,389	
Other Operating Revenues		
Forfeited Discounts (470)	8,562	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	47,637	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,326	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	73,525	
Total Operating Revenues	1,305,914	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	558,516	8
Pumping Expenses (620-633)	3,034	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	179,905	11
Customer Accounts Expenses (901-905)	31,636	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	93,777	14
Total Operation and Maintenance Expenses	866,868	
Other Operating Expenses		
Depreciation Expense (403)	165,013	15
Amortization Expense (404-407)		16
Taxes (408)	171,798	17
Total Other Operating Expenses	336,811	
Total Operating Expenses	1,203,679	
NET OPERATING INCOME	102,235	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,291	225,506	531,899	4
Commercial	282	200,695	328,019	5
Industrial	15	79,850	108,083	6
Total Metered Sales to General Customers (461)	3,588	506,051	968,001	
Private Fire Protection Service (462)	112		24,513	7
Public Fire Protection Service (463)	1		221,432	8
Other Sales to Public Authorities (464)	16	10,199	18,443	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,717	516,250	1,232,389	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE		1
Total		<u>0</u>	<u>0</u>

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 or Fd-1)	221,432	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	221,432	
Forfeited Discounts (470):		
Customer late payment charges	8,562	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,562	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF SPACE ON STANDPIPE	47,637	8
Total Rents from Water Property (472)	47,637	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,116	10
Other (specify):		
FEES FOR RECORDS SEARCH	1,110	11
ADDITIONAL PAYMENTS FOR STANDPIPE SPACE	8,100	12
Total Other Water Revenues (474)	17,326	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	550,040	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	5,022	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)	3,454	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	558,516	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	1,256	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	511	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,267	25
Total Pumping Expenses	3,034	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses		0
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	7,969	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	31,771	36
Meter Expenses (663)	4,032	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	6,991	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	6,760	41
Maintenance of Structures and Improvements (671)	400	42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	81,809	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,812	46
Maintenance of Meters (676)	1,201	47
Maintenance of Hydrants (677)	16,113	48
Maintenance of Miscellaneous Plant (678)	10,047	49
Total Transmission and Distribution Expenses		179,905
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	9,794	50
Meter Reading Labor (902)	4,896	51
Customer Records and Collection Expenses (903)	15,335	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	1,611	54
Total Customer Accounts Expenses	31,636	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,880	56
Office Supplies and Expenses (921)	9,302	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	15,135	59
Property Insurance (924)	5,137	60
Injuries and Damages (925)	4,865	61
Employee Pensions and Benefits (926)	33,211	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,004	65
Rents (931)	5,145	66
Maintenance of General Plant (932)	98	67
Total Administrative and General Expenses	93,777	
Total Operation and Maintenance Expenses	866,868	

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		167,112	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,620	2
Net property tax equivalent		156,492	
Social Security		13,712	3
PSC Remainder Assessment		1,594	4
Other (specify): NONE			5
Total tax expense		171,798	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228935				3
County tax rate	mills		6.241197				4
Local tax rate	mills		9.061132				5
School tax rate	mills		14.855872				6
Voc. school tax rate	mills		2.319569				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.945332				9
Total tax rate	mills		34.652037				10
Less: state credit	mills		2.586482				11
Net tax rate	mills		32.065555				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.061132				14
Combined School Tax Rate	mills		17.175441				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.236573				17
Total Tax Rate	mills		34.652037				18
Ratio of Local and School Tax to Total	dec.		0.757144				19
Total tax net of state credit	mills		32.065555				20
Net Local and School Tax Rate	mills		24.278234				21
Utility Plant, Jan. 1	\$	7,873,186	7,873,186				22
Materials & Supplies	\$	28,323	28,323				23
Subtotal	\$	7,901,509	7,901,509				24
Less: Plant Outside Limits	\$	18,509	18,509				25
Taxable Assets	\$	7,883,000	7,883,000				26
Assessment Ratio	dec.		0.873169				27
Assessed Value	\$	6,883,191	6,883,191				28
Net Local & School Rate	mills		24.278234				29
Tax Equiv. Computed for Current Year	\$	167,112	167,112				30
Tax Equivalent per 1994 PSC Report	\$	164,448					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	167,112					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	360		4
Structures and Improvements (311)	38,674		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,034	0	
PUMPING PLANT			
Land and Land Rights (320)	4,970		12
Structures and Improvements (321)	155,090		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	198,531		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	358,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,683		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			360 4
Structures and Improvements (311)			38,674 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	39,034
PUMPING PLANT			
Land and Land Rights (320)			4,970 12
Structures and Improvements (321)			155,090 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			198,531 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	358,591
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,683 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	231,516		26
Transmission and Distribution Mains (343)	4,752,458	238,097	27
Fire Mains (344)	0		28
Services (345)	718,612	122,933	29
Meters (346)	706,412	70,004	30
Hydrants (348)	425,955	19,318	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,841,636	450,352	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	132,280		34
Office Furniture and Equipment (391)	16,379		35
Computer Equipment (391.1)	73,861	13,000	36
Transportation Equipment (392)	40,530	99,945	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	42,379	544	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0	76,250	41
Communication Equipment (397)	4,439	694	42
SCADA Equipment (397.1)	79,583		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	389,451	190,433	
Total utility plant in service directly assignable	7,628,712	640,785	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,628,712	640,785	

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)			231,516 26
Transmission and Distribution Mains (343)	25,222		4,965,333 27
Fire Mains (344)			0 28
Services (345)	5,687		835,858 29
Meters (346)	58,011		718,405 30
Hydrants (348)	708		444,565 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	89,628	0	7,202,360
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			132,280 34
Office Furniture and Equipment (391)			16,379 35
Computer Equipment (391.1)			86,861 36
Transportation Equipment (392)	8,325		132,150 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			42,923 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			76,250 41
Communication Equipment (397)	377		4,756 42
SCADA Equipment (397.1)			79,583 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	8,702	0	571,182
Total utility plant in service directly assignable	98,330	0	8,171,167
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	98,330	0	8,171,167

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	26,416	2.07%	1,044	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	26,416		1,044	
PUMPING PLANT				
Structures and Improvements (321)	100,897	3.33%	5,164	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	151,099	5.00%	9,927	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	251,996		15,091	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	150,321	2.00%	4,630	19
Transmission and Distribution Mains (343)	810,791	0.93%	45,188	20
Fire Mains (344)	0			21
Services (345)	332,688	2.09%	16,244	22
Meters (346)	454,036	7.86%	57,784	23
Hydrants (348)	128,410	1.59%	6,921	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,876,246		130,767	

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					27,460	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	27,460	
321					106,061	8
322					0	9
323					0	10
324					0	11
325					161,026	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	267,087	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					154,951	19
343	25,222	2,862			827,895	20
344					0	21
345	5,687			1,018	344,263	22
346	58,011		30,192		484,001	23
348	708				134,623	24
349					0	25
	89,628	2,862	30,192	1,018	1,945,733	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	32,565	2.50%	3,307	26
Office Furniture and Equipment (391)	11,037	7.14%	1,169	27
Computer Equipment (391.1)	73,861	25.00%	13,000	28
Transportation Equipment (392)	29,246	10.56%	8,737	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	32,298	6.67%	2,845	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0	6.00%	572	33
Communication Equipment (397)	4,034	9.09%	418	34
SCADA Equipment (397.1)	33,712	9.09%	19,896	35
Miscellaneous Equipment (398)	0	1.00%		36
Other Tangible Property (399)	0			37
Total General Plant	216,753		49,944	
Total accum. prov. directly assignable	2,371,411		196,846	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,371,411		 196,846	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					35,872	26
391					12,206	27
391.1					86,861	28
392	8,325		3,801	(801)	32,658	29
393					0	30
394					35,143	31
395					0	32
396					572	33
397	377				4,075	34
397.1					53,608	35
398					0	36
399					0	37
	8,702	0	3,801	(801)	260,995	
	98,330	2,862	33,993	217	2,501,275	
					0	38
	98,330	2,862	33,993	217	2,501,275	

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	52,248			52,248	1
February	42,449			42,449	2
March	42,868			42,868	3
April	44,528			44,528	4
May	48,129			48,129	5
June	47,452			47,452	6
July	68,981			68,981	7
August	58,882			58,882	8
September	41,806			41,806	9
October	46,894			46,894	10
November	40,826			40,826	11
December	39,740			39,740	12
Total annual pumpage	574,803	0	0	574,803	
Less: Water sold				516,250	13
Volume pumped but not sold				58,553	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				344	16
Volume related to equipment/system malfunction				8,788	17
Non-utility volume NOT included in water sales				25	18
Total volume not sold but accounted for				9,157	19
Volume pumped but unaccounted for				49,396	20
Percent of water lost				9%	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.)				3,702	23
Date of maximum: 7/17/2001					24
Cause of maximum:					25
Hot, dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,392	26
Date of minimum: 12/26/2001					27
Total KWH used for pumping for the year				11,760	28
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					29
Point of Delivery: 43RD & CALUMET RD. AND 60TH & BRADLEY RD.					30

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)	
NONE	0.	0	0	0	No	1

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	PUMP # 62	PUMP # 63	PUMP #41	1
Location	60 & BRADLEY RD.	60 & BRADLEY RD.	43 & CALUMET RD.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1980	1980	1980	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,900	1,900	1,500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1980	1980	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #42	PUMP #43	PUMP #61	14
Location	43 & CALUMET RD.	43 & CALUMET RD.	60 & BRADLEY RD.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1980	1980	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,900	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1980	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	25	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	43 & CALUMET RD.		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	2,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			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	370	0	0	0	370	1
M	D	6.000	150,129	0	2,702	0	147,427	2
P	D	6.000	543	0	0	0	543	3
M	D	8.000	74,764	0	260	0	74,504	4
P	D	8.000	26,447	2,530	0	0	28,977	5
M	D	10.000	12,450	0	0	0	12,450	6
P	D	10.000	2,051	0	0	0	2,051	7
M	D	12.000	50,491	0	516	0	49,975	8
P	D	12.000	3,284	540	0	0	3,824	9
M	D	16.000	24,605	0	0	0	24,605	10
Total Within Municipality			345,134	3,070	3,478	0	344,726	
Total Utility			345,134	3,070	3,478	0	344,726	

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	1,865	0	32	0	1,833		1
M	1.000	1,428	0	0	0	1,428		2
P	1.250		38			38		3
M	1.250	47	0	7	0	40		4
M	1.500	34	0	0	0	34		5
M	2.000	74	0	0	0	74		6
P	2.000		2			2		7
M	3.000	7	0	0	0	7		8
P	4.000	7	0	0	0	7		9
M	4.000	1	0	0	0	1		10
P	6.000	17	1	0	0	18		11
M	6.000	11	0	0	0	11		12
M	8.000	15	0	0	0	15		13
P	8.000	8	0	1	0	7		14
M	10.000	9	0	0	0	9		15
P	10.000	1	0	0	0	1		16
M	12.000	1	0	0	0	1		17
Total Utility		3,525	41	40	0	3,526	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
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	3,332	272	210	0	3,394	283	1
0.750	173	24	15	0	182	20	2
1.000	72	7	4	0	75	6	3
1.500	65	0	0	0	65	7	4
2.000	58	5	0	0	63	14	5
3.000	22	0	0	0	22	0	6
4.000	5	0	0	0	5	0	7
6.000	2	1	1	0	2	2	8
8.000	5	0	0	0	5	5	9
10.000	1	0	0	0	1	1	10
Total:	3,735	309	230	0	3,814	338	

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	3,157	75	0	0	2	160	3,394	1
0.750	130	31	1	1	0	19	182	2
1.000	4	55	4	2	2	8	75	3
1.500	0	54	3	3	0	5	65	4
2.000	0	46	4	8	1	4	63	5
3.000	0	17	1	0	4	0	22	6
4.000	0	3	0	2	0	0	5	7
6.000	0	2	0	0	0	0	2	8
8.000	0	0	1	0	4	0	5	9
10.000	0	0	1	0	0	0	1	10
Total:	3,291	283	15	16	13	196	3,814	

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	624	7	3		628	2
Total Fire Hydrants	624	7	3	0	628	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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: 692
 Number of distribution system valves end of year: 863
 Number of distribution valves operated during year: 1,770

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

#675 MAINTENANCE OF SERVICES. We had four corroded and leaking services which were repaired.

Water Utility Plant in Service (Page W-08)

Account # 346, Meters, includes #346.1, A.M.R.modules.

#346 Beginning \$310,670.31
 Additions 22,865.00
 Retirement 16,856.30
 Ending \$316,679.01

#346.1 Beginning \$395,742.21
 Additions 47,138.55
 Retirement 41,154.40
 Ending \$401,726.36

Account #392 Transportation Equipment

A Ford auto was aquired for \$15,341 and our old Ford was sold. A new dump truck (\$72,730)and a new trailer (\$11,775) were also aquired.

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

Account #346 and #346.1(A.M.R. Modules) have been combined.

#346 Beginning \$231,150.14 Rate:5.71%
 Provision 17,910.82
 Salvage 1,015.90
 Retired (16,856.30)
 Ending \$233,220.56

#346.1 Beginning \$222,886.00 Rate: 10.00%
 Provision 39,873.43
 Salvage 29,175.00
 Retired (41,154.40)
 Ending \$250,780.03

#392 A vehicle was sold at a gain of \$801.83 which was credited to account #403.

Cost of vehicle \$8324.70
 Depreciation taken (5325.53)
 Net book value 2999.17
 Selling price 3801.00
 Gain on sale \$ 801.83

#345 A service to a large vacant property was reclassified to a part of a new main. A new service was then connected to this new main to serve the building.

Water Mains (Page W-17)

1990" of 8" was relayed, the cost of which was paid with utility funds. 540' of 8" was installed and paid for by the developer and then turned over to the utility. 540' fo 12" was also relayed and paid for by the utility.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

32- 3/4" and 6-1 1/4" services were replaced at the utilities expense. Three services were installed by customers. The cost was determined by statements from the installing contractor.
