



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

Principal Office: 5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

For the Year Ended: DECEMBER 31, 1997

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: VILLAGE OF WHITEFISH BAY WATER UTILITY

Utility Address: 5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

When was utility organized? 1/4/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PATIN

Title: VILLAGE CLERK/TREASURER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

E-mail Address:

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

Name: DON VILIONE

Title: CPA

Office Address: CONLEY MCDONALD LLP

19601 WEST BLUEMOUND ROAD, SUITE 3
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701 EXT 120

Fax Number: (414) 796 - 8422

E-mail Address:

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

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

Name: DON VILIONE

Title: CPA

Office Address: CONLEY MCDONALD LLP

19601 WEST BLUEMOUND ROAD, SUITE 3
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701 EXT 120

Fax Number: (414) 796 - 8422

E-mail Address:

Date of most recent audit report: 3/6/1998

Period covered by most recent audit: JANUARY 1, 1997 THRU DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: SHAWN MURPHY

Title: ASSISTANT VILLAGE MANAGER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- BERG
 - GORMLEY
 - KRUEGER
 - MODER
 - RICE
 - ROBERTSON
 - SMITH
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BENDER ROAD

Contact Person: ROGER JOHNSON

Title: UTILITY SUPERINTENDENT

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

SALE OF WATER

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	915,956	889,492	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	456,592	511,871	2
Depreciation Expense (403)	122,486	85,773	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74,811	76,869	5
Total Operating Expenses	653,889	674,513	
Net Operating Income	262,067	214,979	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	262,067	214,979	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	251	681	9
Interest and Dividend Income (419)	17,624	19,031	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	17,875	19,712	
Total Income	279,942	234,691	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	279,942	234,691	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	935	842	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	30,509	29,713	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	31,444	30,555	
Net Income	248,498	204,136	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,586,403	2,395,793	20
Balance Transferred from Income (433)	248,498	204,136	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	24,000	13,526	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,810,901	2,586,403	

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):		
RENTAL OF NON-UTILITY PROPERTY	251	4
Total (Acct. 418):	251	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS AND DEPOSITS WITH THE NORTH SHORE \	17,624	5
Total (Acct. 419):	17,624	
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):		
Transfer of water tower rental income to the Village General Fund / Board action	24,000	10
Total (Acct. 435)--Debit:	24,000	
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	1
Costs and 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):					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	915,956	0	0	0	915,956	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	915,956	0	0	0	915,956	

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	88,747		88,747	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	20,494		20,494	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,895		7,895	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	117,136	0	117,136	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	5,941,960	5,810,068	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,356,270	2,251,865	2
Net Utility Plant	3,585,690	3,558,203	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,585,690	3,558,203	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	9,581	9,264	6
Net Nonutility Property	6,263	6,580	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	94,760	147,460	9
Total Other Property and Investments	101,023	154,040	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	252,935	187,223	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	229,154	153,925	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	195,497	204,641	15
Other Accounts Receivable (143)	0		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	80,886	77,062	18
Materials and Supplies (151-163)	34,644	34,644	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)	0	669	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	793,116	658,164	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,846	5,781	24
Other Deferred Debits (182-186)	173,377	28,048	25
Total Deferred Debits	178,223	33,829	
Total Assets and Other Debits	4,658,052	4,404,236	

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)	196,707	196,707	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,810,901	2,586,403	28
Total Proprietary Capital	3,007,608	2,783,110	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	510,421	549,689	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	510,421	549,689	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	3,969	19,126	33
Payables to Municipality (233)	340,574	251,267	34
Customer Deposits (235)			35
Taxes Accrued (236)	72,775	71,562	36
Interest Accrued (237)	4,635	11,412	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	421,953	353,367	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	718,070	718,070	49
Total Liabilities and Other Credits	4,658,052	4,404,236	

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)	5,941,960	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)					7
Total Utility Plant	5,941,960	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,356,270	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	2,356,270	0	0	0	
Net Utility Plant	<u>3,585,690</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	2,251,865				2,251,865	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	122,486				122,486	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,094				12,094	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,597				1,597	10
Other credits (specify):						11
					0	12
Total credits	136,177	0	0	0	136,177	13
Debits during year						14
Book cost of plant retired	31,456				31,456	15
Cost of removal	0				0	16
Other debits (specify):						17
NON-UTILITY PLANT DEPRECIATI	317				317	18
Total debits	31,773	0	0	0	31,773	19
Balance End of Year	2,356,269	0	0	0	2,356,269	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	1
Other (specify):					
RESIDENT NEAR SITE OF TRI-MUNICIPAL				0	2
WATER TRMNT & PUMPING PLANT	15,844			15,844	3
Total Nonutility Property (121)	15,844	0	0	15,844	
Less accum. prov. depr. & amort. (122)	9,264	317		9,581	4
 Net Nonutility Property	 6,580	 (317)	 0	 6,263	

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

Particulars (a)	Amount (b)
Balance first of year	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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	34,644	34,644
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	34,644	34,644

**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)				
4/1/96 ADVANCE FROM MUNICIPALITY	407	428	3,636	1
7/1/87 ADVANCE FROM MUNICIPALITY	528	428	1,210	2
Total			4,846	
Unamortized premium on debt (251)				
				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	196,707	1
Changes during year (explain):		
NONE		2
Balance end of year	196,707	

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)					
ADVANCE 1996 G.O. NOTE	04/01/1996	04/01/2008	5.00%	271,452	1
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	238,969	2
Total for Account 223				510,421	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	71,562	1
Accruals:		
Charged water department expense	74,811	2
Charged electric department expense		3
Charged sewer department expense	5,752	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,563	
Taxes paid during year:		
County, state and local taxes	70,349	6
Social Security taxes	7,566	7
PSC Remainder Assessment	1,435	8
Other (explain):		
NONE		9
Total payments and other debits	79,350	
Balance end of year	72,775	

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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE 1988 G.O. NOTE	1,572	17,424	17,629	1,367	2
ADVANCE 1996 G.O. NOTE	9,840	13,085	19,657	3,268	3
Subtotal	11,412	30,509	37,286	4,635	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	11,412	30,509	37,286	4,635	

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	718,070					718,070	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	718,070	0	0	0	0	718,070	
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):		
DEPOSITS WITH NORTH SHORE WATER COMMISSION	94,760	3
Total (Acct. 125):	94,760	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	195,497	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	195,497	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)
Receivables from Municipality (145):		
DELINQUENT WATER BILLS ON TAX ROLL	19,766	16
DUE FROM SEWER FUND - SHARED METER COSTS	61,120	17
Total (Acct. 145):	80,886	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PLANT STUDY ON USE OF OZONE/MEMBRANE	39,526	20
Total (Acct. 183):	39,526	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING THE INSIDE OF THE WATER TOWER	133,851	23
Total (Acct. 186):	133,851	
Payables to Municipality (233):		
EQUIPMENT RENT, PAYROLL AND RELATED BENEFITS, INSURANCE, OPERATING & C/	340,574	24
Total (Acct. 233):	340,574	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

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	5,876,014	0	0	0	5,876,014	1
Materials and Supplies	34,644	0	0	0	34,644	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,304,067	0	0	0	2,304,067	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	718,070	0	0	0	718,070	6
Other (specify):					0	7
Average Net Rate Base	2,888,521	0	0	0	2,888,521	
Net Operating Income	262,067	0	0	0	262,067	8
Net Operating Income as a percent of Average Net Rate Base	9.07%	N/A	N/A	N/A	9.07%	

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	196,707	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,698,652	3
Other (Specify):		4
Total Average Proprietary Capital	2,895,359	
Net Income		
Net Income	248,498	5
Percent Return on Proprietary Capital	8.58%	

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 128 Special Funds decreased approximately \$53,000 as a result of utilizing construction funds to partially finance the water tower painting.

Account 131 Cash increased as a result of the increase in operating income which occurred as a result of the 1996 rate increase.

Account 136 Temporary investments increased approximately \$80,000 because the Utility has not yet paid the Village General Fund for expenses incurred on its behalf.

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

Account 186 the utility incurred costs of \$140896 to paint the inside of the water tower. These costs are amortized to expense over 10 years. In 1997 the Utility amortized \$7045 which represented 1/2 year of a 10 year amortization.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 1, 1998

Ms. Barbara Patin, Clerk/Treasure
Whitefish Bay Water Utility
5300 North Marlborough Drive
Whitefish Bay, WI 53217-5344

Re: 1997 Analytical Review File DWCCA-6480-JR

Dear Ms. Patin:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted page ii, Signature Page, and page iv, Identification and Ownership - Commission/Committee, were not completed. Also, we noted pages F-22, F-23, W-19, and W-20 were not shown as "completed" on the Schedule Listing. Staff has changed the status of these schedules to "complete" in our electronic copy. Please indicate if this is not correct and in the future be sure all schedules are complete.
2. During our review, we noted services added, page W-17, column (d). We also noted dollars in plant for service additions, page W-8, column (c). Please explain why there are no contributions reported on page F-18.
3. During our review, we noted dollars in plant, page W-8, for mains retired, column (e), however, there were no mains reported retired, page W-16, column (f). Please explain these dollars.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\6480 Whitefish.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	873,064	1
Total Sales of Water	873,064	
Other Operating Revenues		
Forfeited Discounts (470)	6,425	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	24,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,467	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	42,892	
Total Operating Revenues	915,956	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	291,320	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	63,910	11
Customer Accounts Expenses (901-905)	13,422	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	87,940	14
Total Operation and Maintenance Expenses	456,592	
Other Operating Expenses		
Depreciation Expense (403)	122,486	15
Amortization Expense (404-407)		16
Taxes (408)	74,811	17
Total Other Operating Expenses	197,297	
Total Operating Expenses	653,889	
NET OPERATING INCOME	262,067	

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	25	1,889	1,723	2
Industrial				3
Total Unmetered Sales to General Customers (460)	25	1,889	1,723	
Metered Sales to General Customers (461)				
Residential	4,666	381,493	603,656	4
Commercial	121	83,060	104,177	5
Industrial				6
Total Metered Sales to General Customers (461)	4,787	464,553	707,833	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		136,286	8
Other Sales to Public Authorities (464)	15	21,829	25,922	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,158	1,300	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,829	489,429	873,064	

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)
GLENDALE WATER UTILITY	WHITEFISH BAY VILLAGE LIMITS	1,158	1,300 1
Total		1,158	1,300

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)	136,286	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)	136,286	
Forfeited Discounts (470):		
Customer late payment charges	6,425	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,425	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Rental of water tower to cellular phone companies	24,000	8
Total Rents from Water Property (472)	24,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
RETURN ON NET INVESTMENT IN METERS CHARGED TO NON-REGULATED SEWER DEPARTMENT	12,467	11
Total Other Water Revenues (474)	12,467	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
SOURCE OF SUPPLY EXPENSES	
Operation Supervision and Engineering (600)	1
Operation Labor and Expenses (601)	2
Purchased Water (602)	3
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	10
Maintenance of Infiltration Galleries and Tunnels (615)	11
Maintenance of Supply Mains (616)	12
Maintenance of Miscellaneous Water Source Plant (617)	13
Total Source of Supply Expenses	291,320
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)	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)	23
Maintenance of Power Production Equipment (632)	24
Maintenance of Pumping Equipment (633)	25
Total Pumping Expenses	0
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)	34
Storage Facilities Expenses (661)	35
Transmission and Distribution Lines Expenses (662)	36
Meter Expenses (663)	37
Customer Installations Expenses (664)	38
Miscellaneous Expenses (665)	39
Rents (666)	40
Maintenance Supervision and Engineering (670)	41
Maintenance of Structures and Improvements (671)	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,884 43
Maintenance of Transmission and Distribution Mains (673)	21,618 44
Maintenance of Fire Mains (674)	45
Maintenance of Services (675)	11,606 46
Maintenance of Meters (676)	9,844 47
Maintenance of Hydrants (677)	9,958 48
Maintenance of Miscellaneous Plant (678)	49
Total Transmission and Distribution Expenses	63,910
 CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	50
Meter Reading Labor (902)	987 51
Customer Records and Collection Expenses (903)	12,435 52
Uncollectible Accounts (904)	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	13,422	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	42,346	56
Office Supplies and Expenses (921)	1,288	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,550	59
Property Insurance (924)	778	60
Injuries and Damages (925)	7,091	61
Employee Pensions and Benefits (926)	30,506	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	381	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	87,940	
Total Operation and Maintenance Expenses	456,592	

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		71,562	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,752	2
Net property tax equivalent		65,810	
Social Security		7,566	3
PSC Remainder Assessment		1,435	4
Other (specify): NONE			5
Total tax expense		74,811	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		7.220000				4
Local tax rate	mills		6.670000				5
School tax rate	mills		14.390000				6
Voc. school tax rate	mills		2.010000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills		1.690000				9
Total tax rate	mills		32.180000				10
Less: state credit	mills		2.620000				11
Net tax rate	mills		29.560000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.670000				14
Combined School Tax Rate	mills		16.400000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.070000				17
Total Tax Rate	mills		32.180000				18
Ratio of Local and School Tax to Total	dec.		0.716905				19
Total tax net of state credit	mills		29.560000				20
Net Local and School Tax Rate	mills		21.191709				21
Utility Plant, Jan. 1	\$	5,810,068	5,810,068				22
Materials & Supplies	\$	34,644	34,644				23
Subtotal	\$	5,844,712	5,844,712				24
Less: Plant Outside Limits	\$	2,851,093	2,851,093				25
Taxable Assets	\$	2,993,619	2,993,619				26
Assessment Ratio	dec.		1.007600				27
Assessed Value	\$	3,016,371	3,016,371				28
Net Local & School Rate	mills		21.191709				29
Tax Equiv. Computed for Current Year	\$	63,922	63,922				30
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	71,562					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	196,666		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	148,559		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>345,225</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	360,445		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	285,500	43,317	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>679,044</u>	<u>43,317</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	398,083		22
Water Treatment Equipment (332)	1,193,728	8,892	23
Total Water Treatment Plant	<u>1,622,665</u>	<u>8,892</u>	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			196,666	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			148,559	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	345,225	
PUMPING PLANT				
Land and Land Rights (320)			9,156	12
Structures and Improvements (321)			360,445	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			23,943	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			328,817	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	722,361	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)			398,083	22
Water Treatment Equipment (332)			1,202,620	23
Total Water Treatment Plant	0	0	1,631,557	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,074	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)	194,190		26
Transmission and Distribution Mains (343)	1,489,536	27,966	27
Fire Mains (344)	0		28
Services (345)	426,199	8,602	29
Meters (346)	481,235	34,536	30
Hydrants (348)	423,632	38,341	31
Other Transmission and Distribution Plant (349)	19,034		32
Total Transmission and Distribution Plant	3,037,900	109,445	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	3,064		34
Office Furniture and Equipment (391)	9,311	266	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	21,009		37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	42,053	154	39
Laboratory Equipment (395)	5,877	421	40
Power Operated Equipment (396)			41
Communication Equipment (397)	43,860	853	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	125,234	1,694	
Total utility plant in service directly assignable	5,810,068	163,348	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	5,810,068	163,348	

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)			194,190 26
Transmission and Distribution Mains (343)	139		1,517,363 27
Fire Mains (344)			0 28
Services (345)			434,801 29
Meters (346)	29,454		486,317 30
Hydrants (348)	1,863		460,110 31
Other Transmission and Distribution Plant (349)			19,034 32
Total Transmission and Distribution Plant	31,456	0	3,115,889
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			3,064 34
Office Furniture and Equipment (391)			9,577 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			21,009 37
Stores Equipment (393)			60 38
Tools, Shop and Garage Equipment (394)			42,207 39
Laboratory Equipment (395)			6,298 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			44,713 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	126,928
Total utility plant in service directly assignable	31,456	0	5,941,960
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	31,456	0	5,941,960

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	90,614	1.67%	3,284	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	52,206	1.77%	2,629	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	142,820		5,913	
PUMPING PLANT				
Structures and Improvements (321)	73,705	2.43%	8,759	8
Boiler Plant Equipment (322)		1.00%		9
Other Power Production Equipment (323)	16,178	3.53%	845	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	213,150	3.53%	10,843	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	303,033		20,447	
WATER TREATMENT PLANT				
Structures and Improvements (331)	211,769	2.50%	9,952	16
Water Treatment Equipment (332)	448,868	2.75%	32,950	17
Total Water Treatment Plant	660,637		42,902	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	169,953	1.86%	3,612	19
Transmission and Distribution Mains (343)	391,552	0.92%	13,832	20
Fire Mains (344)				21
Services (345)	229,810	2.00%	8,610	22
Meters (346)	193,113	5.00%	24,189	23
Hydrants (348)	73,307	1.57%	6,937	24
Other Transmission and Distribution Plant (349)	1,748	5.00%	952	25
Total Transmission and Distribution Plant	1,059,483		58,132	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					93,898	3
314					0	4
315					0	5
316					54,835	6
317					0	7
	0	0	0	0	148,733	
321					82,464	8
322					0	9
323					17,023	10
324					0	11
325					223,993	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	323,480	
331					221,721	16
332					481,818	17
	0	0	0	0	703,539	
341					0	18
342					173,565	19
343	139				405,245	20
344					0	21
345					238,420	22
346	29,454		1,597		189,445	23
348	1,863				78,381	24
349					2,700	25
	31,456	0	1,597	0	1,087,756	

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)	1,345	2.27%	70	26
Office Furniture and Equipment (391)	6,891	6.67%	630	27
Computer Equipment (391.1)				28
Transportation Equipment (392)	4,630	14.29%	3,002	29
Stores Equipment (393)	60	5.88%	0	30
Tools, Shop and Garage Equipment (394)	23,993	6.67%	2,810	31
Laboratory Equipment (395)	5,113	5.88%	358	32
Power Operated Equipment (396)				33
Communication Equipment (397)	43,860	9.09%	0	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	85,892		6,870	
Total accum. prov. directly assignable	2,251,865		134,264	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 2,251,865		 134,264	

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					1,415	26
391					7,521	27
391.1					0	28
392					7,632	29
393					60	30
394					26,803	31
395					5,471	32
396					0	33
397					43,860	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	92,762	
	31,456	0	1,597	0	2,356,270	
					0	38
	31,456	0	1,597	0	2,356,270	

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	39,800			39,800	1
February	33,400			33,400	2
March	34,800			34,800	3
April	36,600			36,600	4
May	40,600			40,600	5
June	47,500			47,500	6
July	47,600			47,600	7
August	49,100			49,100	8
September	41,400			41,400	9
October	39,500			39,500	10
November	29,600			29,600	11
December	30,400			30,400	12
Total for year	470,300	0	0	470,300	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				470,300	16
Less: Water sold				489,429	17
Losses and unaccounted for				(19,129)	18
Percent unaccounted for to the nearest whole percent (%)				-4%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				737,152	26
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					27
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,100	35	36	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#1 H.S.	#1 RAW	1
Location	1	1	1	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	5
Year Installed	1961	1961	1971	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	9
Year Installed	1961	1961	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	75	125	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RECLAIM	#1 TRANSFER	#1 WASH	14
Location	1	1	1	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	FAIRBANKS	WORTHINGTON	WORTHINGTON	18
Year Installed	1961	1961	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22
Year Installed	1961	1961	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	15	50	60	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	#2 BOOSTER	#2 H.S.	#2 RAW	1
Location	2	2	2	2
Purpose	B	P	P	3
Destination	D	D	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	5
Year Installed	1961	1961	1971	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	9 10
Year Installed	1961	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 RECLAIM	#2 TRANSFER	#2 WASH	14
Location	2	2	2	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	MORSE	WORTHINGTON	WORTHINGTON	18
Year Installed	1961	1989	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1961	1961	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	100	60	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	#3 H.S.	#3 RAW	#3 TRANSFER	1
Location	3	3	3	2
Purpose	P	P	P	3
Destination	D	T	R	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	5
Year Installed	1961	1971	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1961	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	200	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 H.S.	#4 RAW	#5 H.S.	14
Location	4	4	5	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	ALLIS CHALMERS	18
Year Installed	1961	1971	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	ALLIS CHALMERS	22 23
Year Installed	1961	1971	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	200	500	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	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1961	1961	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	18	2	107	6
Total capacity in gallons	4,500,000	490,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	701				701
M	D	6.000	139,640				139,640
M	D	8.000	84,477				84,477
M	D	12.000	14,408				14,408
M	T	16.000	7,920				7,920
Total Within Municipality			247,146	0	0	0	247,146
Total Utility			247,146	0	0	0	247,146

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2				2		1
L	0.750	761				761		2
M	0.750	546				546		3
L	1.000	2,865				2,865		4
M	1.000	348				348		5
L	1.250	9				9		6
M	1.250	27				27		7
L	1.500	4				4		8
M	1.500	21				21		9
L	2.000	3	3			6		10
M	2.000	86				86		11
M	3.000	16				16		12
M	4.000	9				9		13
M	5.000	3				3		14
Total Utility		4,700	3	0	0	4,703	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 (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	1,352	131	130		1,353		1
0.750	3,331	339	337		3,333		2
1.000	142	17	17		142		3
1.250	4				4		4
1.500	42	7	5		44		5
2.000	84	10	10		84	12	6
3.000	7				7		7
4.000	6				6		8
6.000	1				1		9
Total:	4,969	504	499	0	4,974	12	

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	1,262	5		0		86	1,353	1
0.750	3,229	35		1		68	3,333	2
1.000	119	13		1		9	142	3
1.250	4	0		0			4	4
1.500	22	14		3		5	44	5
2.000	28	48		4		4	84	6
3.000	2	3		2			7	7
4.000	0	2		4			6	8
6.000	0	1		0			1	9
Total:	4,666	121	0	15	0	172	4,974	

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	1
Within Municipality	464	14	13		465	2
Total Fire Hydrants	464	14	13	0	465	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	464
Number of distribution system valves end of year:	549
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SOURCE OF SUPPLY EXPENSES (A/C 602)

TRI-MUNICIPAL WATER TREATMENT PURCHASE	\$289,993
SHOREWOOD MUNICIPAL WATER PURCHASE	1,327
TOTAL	\$291,320

PUMPING EXPENSES (A/C 622 & 623)

SEE SCHEDULE OF NORTH SHORE WATER COMMISSION OPERATING EXPENSES.

WATER TREATMENT EXPENSES (A/C 642)

SEE SCHEDULE OF NORTH SHORE WATER COMMISSION OPERATING EXPENSES.

MAINTENANCE OF MAINS (A/C 673)

Less main breaks in 1997 compared to prior years.

EMPLOYEE PENSION AND BENEFITS (A/C 926)

Less labor charges (see a/c 673 above) and retirement percent decreased.

REGULATORY COMMISSION EXPENSE (A/C 928)

Expense decreased \$11,715 because in 1996 applied to the PSC for rate increase.

Water Utility Plant in Service (Page W-08)

TRANSMISSION AND DISTRIBUTION MAINS A/C 343:

THE ADDITIONS TO THIS ACCOUNT WERE FOR ROAD REPLACEMENT RELATED TO MAINS CAPITALIZED IN THE PRIOR YEAR AND FOR GATE VALVES. THERE WAS NO FOOTAGE OF MAINS INSTALLED IN CURRENT YEAR. The retirements for this account was for the cost of 5-6" gate valves replaced in 1997 that were orginally installed in 1914-1930.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Service additions paid for by utility.

Hydrants and Distribution System Valves (Page W-20)

NOTE: AT LEAST HALF OF THE HYDRANTS WERE NOT TESTED DUE TO FACT THAT UTILITY WAS NOT AWARE OF THIS REQUIREMENT.
