



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, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: MR DONALD VILIONE

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DONALD VILIONE

Title: CPA

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 3/16/2001

Period covered by most recent audit: JANUARY - DECEMBER 2000

Names and titles of utility management including manager or superintendent:

Name: ROB VANDERNOVEN

Title: VILLAGE ENGINEER

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:

Names of members of utility commission/committee:

MR. ROB VANDERNOVEN, VILLAGE ENGINEER

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: [REDACTED]

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:

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BENDER ROAD
GLENDALE, WI 53209

Contact Person: ROGER JOHNSON
Title: UTILITY SUPERINTENDENT

Telephone: () -

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2100

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)	889,633	940,291	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	551,899	518,897	2
Depreciation Expense (403)	136,017	129,332	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	76,576	75,050	5
Total Operating Expenses	764,492	723,279	
Net Operating Income	125,141	217,012	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	125,141	217,012	
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)	7,998	17,868	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	7,998	17,868	
Total Income	133,139	234,880	
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	133,139	234,880	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	670	778	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	21,309	24,804	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	21,979	25,582	
Net Income	111,160	209,298	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,146,488	2,961,190	20
Balance Transferred from Income (433)	111,160	209,298	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	24,000	24,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,233,648	3,146,488	

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 ON TEMPORARY INVESTMENTS AND DEPOSITS WITH THE NORTH SHORE	7,998	5
Total (Acct. 419):	7,998	
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	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):						
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	889,633	0	0	0	889,633	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	889,633	0	0	0	889,633	

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	107,382		107,382	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	21,361		21,361	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	17,556		17,556	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	146,299	0	146,299	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,625,888	6,323,577	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,672,281	2,559,971	2
Net Utility Plant	3,953,607	3,763,606	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,953,607	3,763,606	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,531	10,214	6
Net Nonutility Property	5,313	5,630	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	117,636	102,000	9
Total Other Property and Investments	122,949	107,630	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	247,681	182,758	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	100,183	152,190	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	216,275	234,102	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	64,000	63,280	18
Materials and Supplies (151-163)	26,539	30,961	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	654,678	663,291	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,521	3,190	24
Other Deferred Debits (182-186)	112,323	135,805	25
Total Deferred Debits	114,844	138,995	
Total Assets and Other Debits	4,846,078	4,673,522	

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)	3,233,648	3,146,488	28
Total Proprietary Capital	3,430,355	3,343,195	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	363,551	419,710	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	363,551	419,710	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	21,162	10,793	33
Payables to Municipality (233)	234,745	102,752	34
Customer Deposits (235)			35
Taxes Accrued (236)	74,461	74,899	36
Interest Accrued (237)	3,734	4,103	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	334,102	192,547	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	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	4,846,078	4,673,522	

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)	6,625,888	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	6,625,888	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,672,281	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	2,672,281	0	0	0	
Net Utility Plant	3,953,607	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	2,559,971				2,559,971	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	136,017				136,017	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,500				12,500	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,284				1,284	10
Other credits (specify):						11
ADJUST TO FINANCIAL STATEME	(5)				(5)	12
Total credits	149,796	0	0	0	149,796	13
Debits during year						14
Book cost of plant retired	37,169				37,169	15
Cost of removal	0				0	16
Other debits (specify):						17
NON-UTILITY PLANT DEPRECIATI	317				317	18
Total debits	37,486	0	0	0	37,486	19
Balance End of Year	2,672,281	0	0	0	2,672,281	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):					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			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)	10,214	317		10,531	4
 Net Nonutility Property	 5,630	 (317)	 0	 5,313	

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)	26,539	30,961 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	26,539	30,961

**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	433	428	2,327	1
7/1/87 ADVANCE FROM MUNICIPALITY	237	428	194	2
Total			2,521	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	196,707	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>196,707</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)					
ADVANCE 1996 G.O. NOTE	04/01/1996	04/01/2008	5.00%	258,352	1
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	105,199	2
Total for Account 223				363,551	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	74,899	1
Accruals:		
Charged water department expense	76,576	2
Charged electric department expense		3
Charged sewer department expense	6,000	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>82,576</u>	
Taxes paid during year:		
County, state and local taxes	72,000	6
Social Security taxes	9,850	7
PSC Remainder Assessment	1,164	8
Other (explain):		
NONE		9
Total payments and other debits	<u>83,014</u>	
Balance end of year	<u><u>74,461</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE 1988 G.O. NOTE	888	8,731	9,006	613	2
ADVANCE 1996 G.O. NOTE	3,215	12,578	12,672	3,121	3
Subtotal	4,103	21,309	21,678	3,734	
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	4,103	21,309	21,678	3,734	

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	0	0	0	0	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	117,636	3
Total (Acct. 125):	117,636	
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	216,275	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	216,275	
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):		
DUE FROM SEWER FUND - SHARED METER COSTS	64,000	16
Total (Acct. 145):	64,000	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PLANT STUDY ON USE OF OZONE/MEMBRANE	39,526	19
Total (Acct. 183):	39,526	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING INSIDE OF WATER TOWER - 3/30/99	72,797	22
Total (Acct. 186):	72,797	
Payables to Municipality (233):		
EQUIPMENT RENT, PAYROLL AND RELATED BENEFITS, INSURANCE, OPERATING	234,745	23
Total (Acct. 233):	234,745	
Other Deferred Credits (253):		
NONE		24
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	6,474,732	0	0	0	6,474,732	1
Materials and Supplies	28,750	0	0	0	28,750	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,616,126	0	0	0	2,616,126	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	718,070	0	0	0	718,070	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,169,286	0	0	0	3,169,286	
Net Operating Income	125,141	0	0	0	125,141	8
Net Operating Income as a percent of Average Net Rate Base						
	3.95%	N/A	N/A	N/A	3.95%	

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	3,190,068	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,386,775	
Net Income		
Net Income	111,160	5
 Percent Return on Proprietary Capital	 3.28%	

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

UTILITY RECEIVED LETTER DATED 3/30/99 AUTHORIZING AMORTIZATION OF THE
PAINTING OF THE INSIDE OF THE WATER TOWER OVER A SIX YEAR PERIOD.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 2, 2002

Ms. Barbara Patin, Village Clerk-Treasurer
Village of Whitefish Bay Water Utility
5300 North Marlborough Drive
Whitefish Bay, WI 53217-5344

2000 Analytical Review DWCCA-6480-ELE

Dear Ms. Patin:

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

1. In the future, when main additions and service additions are reported on pages W-17 and W-18, please furnish an explanation of how the additions were financed in the schedule footnotes as requested by the head note to the schedule.
2. On page W-8, \$4,795 is reported added to Account 343, Transmission and Distribution Mains. However, corresponding main units are not reported added on page W-17 and a schedule footnote explanation is not provided. Please furnish an explanation and follow this procedure in the future.
3. On page W-19, the 6-inch commercial meter is not reported tested. Meters 6-inches and larger in use are to be tested annually or a schedule footnote should be provided explaining why the meter was not tested. Please furnish an explanation and follow this procedure in the future.
4. On page W-4, Account 472, \$25,270 is reported as "WATER TOWER RENTAL TO CELLULAR PHONE COMPANIES." If any of this amount is for revenues from Schedule WCC-1, Water Conveyance Charge, it is more appropriately reported in Account 474. Please follow this procedure in the future.
5. During our review we noted that while there is \$299 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.
6. We are enclosing our calculation of the Public Fire Protection Service Charge which does not agree with the amount reported in Account 463 on page W-4. Please use our method of calculation in the future, or furnish an explanation of the difference.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received from Donald Vilione, VK, 1/10/02, ele:

1. noted
 2. \$ represent main valves.
 3. Will test in future.
 4. noted
 5. noted
 6. noted
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	844,453	1
Total Sales of Water	844,453	
Other Operating Revenues		
Forfeited Discounts (470)	6,410	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	25,270	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,500	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	45,180	
Total Operating Revenues	889,633	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	329,262	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	97,996	11
Customer Accounts Expenses (901-905)	17,675	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	106,966	14
Total Operation and Maintenance Expenses	551,899	
Other Operating Expenses		
Depreciation Expense (403)	136,017	15
Amortization Expense (404-407)		16
Taxes (408)	76,576	17
Total Other Operating Expenses	212,593	
Total Operating Expenses	764,492	
NET OPERATING INCOME	125,141	

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	26	1,067	1,363	2
Industrial				3
Total Unmetered Sales to General Customers (460)	26	1,067	1,363	
Metered Sales to General Customers (461)				
Residential	4,666	376,560	586,418	4
Commercial	120	85,987	107,570	5
Industrial				6
Total Metered Sales to General Customers (461)	4,786	462,547	693,988	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		135,382	8
Other Sales to Public Authorities (464)	11	8,798	12,251	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,194	1,469	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,825	473,606	844,453	

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	1,194	1,469 1
Total		1,194	1,469

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)	135,382	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)	135,382	
Forfeited Discounts (470):		
Customer late payment charges	6,410	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,410	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTAL TO CELLULAR PHONE COMPANIES	25,270	8
Total Rents from Water Property (472)	25,270	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,500	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	13,500	
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)	329,262 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	329,262
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)	195 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)	24,837 43
Maintenance of Transmission and Distribution Mains (673)	42,924 44
Maintenance of Fire Mains (674)	45
Maintenance of Services (675)	13,201 46
Maintenance of Meters (676)	8,667 47
Maintenance of Hydrants (677)	8,172 48
Maintenance of Miscellaneous Plant (678)	49
Total Transmission and Distribution Expenses	97,996
 CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	50
Meter Reading Labor (902)	2,330 51
Customer Records and Collection Expenses (903)	15,046 52
Uncollectible Accounts (904)	299 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	17,675	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,807	56
Office Supplies and Expenses (921)	1,136	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,900	59
Property Insurance (924)	1,000	60
Injuries and Damages (925)	7,383	61
Employee Pensions and Benefits (926)	33,600	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	140	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	106,966	
 Total Operation and Maintenance Expenses	 551,899	

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		6,000	2
Net property tax equivalent		65,562	
Social Security		9,850	3
PSC Remainder Assessment		1,164	4
Other (specify): NONE			5
Total tax expense		<u>76,576</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250000				3
County tax rate	mills		8.770000				4
Local tax rate	mills		7.130000				5
School tax rate	mills		14.640000				6
Voc. school tax rate	mills		2.530000				7
Other tax rate - Local	mills		2.120000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.440000				10
Less: state credit	mills		1.870000				11
Net tax rate	mills		33.570000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.130000				14
Combined School Tax Rate	mills		17.170000				15
Other Tax Rate - Local	mills		2.120000				16
Total Local & School Tax	mills		26.420000				17
Total Tax Rate	mills		35.440000				18
Ratio of Local and School Tax to Total	dec.		0.745485				19
Total tax net of state credit	mills		33.570000				20
Net Local and School Tax Rate	mills		25.025942				21
Utility Plant, Jan. 1	\$	6,323,578	6,323,578				22
Materials & Supplies	\$	30,961	30,961				23
Subtotal	\$	6,354,539	6,354,539				24
Less: Plant Outside Limits	\$	2,997,481	2,997,481				25
Taxable Assets	\$	3,357,058	3,357,058				26
Assessment Ratio	dec.		0.802574				27
Assessed Value	\$	2,694,287	2,694,287				28
Net Local & School Rate	mills		25.025942				29
Tax Equiv. Computed for Current Year	\$	67,427	67,427				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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	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	345,225	0	
PUMPING PLANT			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	360,445	71,024	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)	344,893	71,523	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	738,437	142,547	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	403,809		22
Water Treatment Equipment (332)	1,247,137	72,036	23
Total Water Treatment Plant	1,681,800	72,036	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			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)			431,469	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)		(1)	416,415	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(1)	880,983	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)		(1)	403,808	22
Water Treatment Equipment (332)			1,319,173	23
Total Water Treatment Plant	0	(1)	1,753,835	
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)	1,658,033	4,795	27
Fire Mains (344)	0		28
Services (345)	495,416	28,261	29
Meters (346)	494,407	33,263	30
Hydrants (348)	539,071	57,557	31
Other Transmission and Distribution Plant (349)	19,034		32
Total Transmission and Distribution Plant	3,404,225	123,876	
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)	21,651		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)	26,320	1,019	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	153,890	1,019	
Total utility plant in service directly assignable	6,323,577	339,478	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,323,577	339,478	

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)		2	1,662,830 27
Fire Mains (344)			0 28
Services (345)	3,900	1	519,778 29
Meters (346)	29,019	1	498,652 30
Hydrants (348)	4,250	1	592,379 31
Other Transmission and Distribution Plant (349)			19,034 32
Total Transmission and Distribution Plant	37,169	5	3,490,937
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)		(1)	21,650 37
Stores Equipment (393)			60 38
Tools, Shop and Garage Equipment (394)		1	42,208 39
Laboratory Equipment (395)		(1)	6,297 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			44,713 42
SCADA Equipment (397.1)			27,339 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	(1)	154,908
Total utility plant in service directly assignable	37,169	2	6,625,888
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	37,169	2	6,625,888

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	100,466	1.67%	3,284	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	60,094	1.77%	2,630	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	160,560		5,914	
PUMPING PLANT				
Structures and Improvements (321)	99,982	2.43%	9,621	8
Boiler Plant Equipment (322)	0	1.00%		9
Other Power Production Equipment (323)	18,713	3.53%	845	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	248,059	3.53%	13,437	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	366,754		23,903	
WATER TREATMENT PLANT				
Structures and Improvements (331)	241,840	2.50%	10,095	16
Water Treatment Equipment (332)	548,760	2.75%	35,287	17
Total Water Treatment Plant	790,600		45,382	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	180,788	1.86%	3,612	19
Transmission and Distribution Mains (343)	421,883	0.92%	15,276	20
Fire Mains (344)	0			21
Services (345)	255,356	2.00%	10,152	22
Meters (346)	180,804	5.00%	24,826	23
Hydrants (348)	90,770	1.57%	8,882	24
Other Transmission and Distribution Plant (349)	4,604	5.00%	952	25
Total Transmission and Distribution Plant	1,134,205		63,700	

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				1	103,751	3
314					0	4
315					0	5
316					62,724	6
317					0	7
	0	0	0	1	166,475	
321					109,603	8
322					0	9
323					19,558	10
324					0	11
325				(1)	261,495	12
326					0	13
327					0	14
328					0	15
	0	0	0	(1)	390,656	
331					251,935	16
332				(1)	584,046	17
	0	0	0	(1)	835,981	
341					0	18
342				1	184,401	19
343					437,159	20
344					0	21
345	3,900				261,608	22
346	29,019		1,284		177,895	23
348	4,250			(1)	95,401	24
349				(1)	5,555	25
	37,169	0	1,284	(1)	1,162,019	

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)	1,554	2.27%	70	26
Office Furniture and Equipment (391)	8,798	6.67%	639	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	13,682	14.29%	3,094	29
Stores Equipment (393)	60	5.88%		30
Tools, Shop and Garage Equipment (394)	32,437	6.67%	2,815	31
Laboratory Equipment (395)	6,211	5.88%	370	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	44,014	9.09%	78	34
SCADA Equipment (397.1)	1,096	8.33%	2,235	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	107,852		9,301	
Total accum. prov. directly assignable	2,559,971		148,200	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,559,971		 148,200	

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)	1,623	26
391					9,437	27
391.1					0	28
392				(1)	16,775	29
393					60	30
394				(2)	35,250	31
395				1	6,582	32
396					0	33
397					44,092	34
397.1					3,331	35
398					0	36
399					0	37
	0	0	0	(3)	117,150	
	37,169	0	1,284	(5)	2,672,281	
					0	38
	37,169	0	1,284	(5)	2,672,281	

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	42,900			42,900	1
February	37,200			37,200	2
March	34,800			34,800	3
April	33,100			33,100	4
May	39,700			39,700	5
June	43,400			43,400	6
July	52,300			52,300	7
August	52,000			52,000	8
September	40,900			40,900	9
October	37,000			37,000	10
November	36,300			36,300	11
December	33,700			33,700	12
Total for year	483,300	0	0	483,300	
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				483,300	16
Less: Water sold				473,606	17
Losses and unaccounted for				9,694	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				2,280	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year				930	24
Date of minimum: 4/20/2000					25
Total KWH used for pumping for the year				1,002,514	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
Year Installed	1961	1961	1961	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	150	200	12
				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
Year Installed	1961	1961	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	15	100	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	#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

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	FISH BAY ELEVATED TANK			1
Location	6321 N. LYDELL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	2000			6
Type	OTHER			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	AURORA			9 10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	20			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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 4
Year constructed	1961	1961	1948	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	18	2	107	9 10
Total capacity in gallons	4,500,000	490,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13 14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15 16 17
Filters, type (gravity, pressure, other, none)	OTHER			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Y			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	701	0	0	0	701	1
M	D	6.000	139,215	0	0	0	139,215	2
M	D	8.000	84,477	0	0	0	84,477	3
P	D	8.000	425	0	0	0	425	4
M	D	12.000	14,408	0	0	0	14,408	5
M	T	16.000	7,920	0	0	0	7,920	6
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	0	0	0	2		1
L	0.750	761	0	0	0	761		2
M	0.750	546	0	0	0	546		3
L	1.000	2,869	13	13	0	2,869		4
M	1.000	348	0	0	0	348		5
L	1.250	9	0	0	0	9		6
M	1.250	27	0	0	0	27		7
L	1.500	4	0	0	0	4		8
M	1.500	21	0	0	0	21		9
L	2.000	2	0	0	0	2		10
M	2.000	91	0	0	0	91		11
M	3.000	16	0	0	0	16		12
M	4.000	9	0	0	0	9		13
M	6.000	3	0	0	0	3		14
Total Utility		4,708	13	13	0	4,708	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	1,341	141	137	0	1,345	141	1
0.750	3,340	297	289	0	3,348	297	2
1.000	142	10	9	2	145	10	3
1.250	4	0	0	0	4	0	4
1.500	42	4	5	2	43	0	5
2.000	85	7	6	(4)	82	0	6
3.000	7	0	1	0	6	1	7
4.000	6	1	1	0	6	4	8
6.000	1	0	0	0	1	0	9
Total:	4,968	460	448	0	4,980	453	

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	1,261	5	0	0	0	79	1,345	1
0.750	3,229	33	0	0	0	86	3,348	2
1.000	120	13	0	1	0	11	145	3
1.250	4	0	0	0	0	0	4	4
1.500	23	14	0	3	0	3	43	5
2.000	27	49	0	2	0	4	82	6
3.000	2	3	0	1	0	0	6	7
4.000	0	2	0	4	0	0	6	8
6.000	0	1	0	0	0	0	1	9
Total:	4,666	120	0	11	0	183	4,980	

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	466	17	17		466	2
Total Fire Hydrants	466	17	17	0	466	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	208
Number of distribution system valves end of year:	549
Number of distribution valves operated during year:	288

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 673 - in the year 2000 the Utility had 14 main breaks compared to 5 main breaks in 199.

Water Utility Plant in Service (Page W-08)

Adjustments are to correct accounts to actual due to rounding over the years.

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

Adjustments are to adjust accounts to actual and to financial statements.

Water Services (Page W-18)

per review response to 2001 report; replacements were actually copper.
10/17/02 ele

Hydrants and Distribution System Valves (Page W-20)

Due to lack of manpower and utility projects in 2000 the utility was unable to test the required number of valves and hydrants.
