



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF FOX POINT WATER UTILITY

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Principal Office: 7200 N. SANTA MONICA BLVD.  
FOX POINT, WI 53217

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For the Year Ended: DECEMBER 31, 1997

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF FOX POINT WATER UTILITY

**Utility Address:** 7200 N. SANTA MONICA BLVD.  
FOX POINT, WI 53217

**When was utility organized?** 1/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS SUSAN E ROBERTSON

**Title:** VILLAGE MANAGER

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:**

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

**Name:** DR CHARLES P CEDERGREN CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622 EXT 256

**Fax Number:** (608) 249 - 8532

**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:** VIRCHOW, KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 12/31/1997

**Period covered by most recent audit:** 1/1/97 - 12/31/97

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MICHAEL LYNETT

**Title:** COMMISSIONER OF PUBLIC WORKS/ENGINEER

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:**

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**Name:** MR PAUL HAUGEN

**Title:** WATER FOREMAN

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:**

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**Name:** MS SUSAN E ROBERTSON

**Title:** MANAGER

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:**

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**Name of utility commission/committee:** Village Board of Trustees

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

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**Is sewer service rendered by the utility?** NO

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	841,472	898,665	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	355,741	413,989	2
Depreciation Expense (403)	103,383	101,879	3
Amortization Expense (404-407)	0		4
Taxes (408)	97,069	99,220	5
<b>Total Operating Expenses</b>	<b>556,193</b>	<b>615,088</b>	
<b>Net Operating Income</b>	<b>285,279</b>	<b>283,577</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>285,279</b>	<b>283,577</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	21,594	6,003	10
Miscellaneous Nonoperating Income (421)	0		11
<b>Total Other Income</b>	<b>21,594</b>	<b>6,003</b>	
<b>Total Income</b>	<b>306,873</b>	<b>289,580</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>306,873</b>	<b>289,580</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	92,643	97,952	14
Amortization of Debt Discount and Expense (428)	1,800	1,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	3,761	2,200	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>98,204</b>	<b>101,952</b>	
<b>Net Income</b>	<b>208,669</b>	<b>187,628</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,639,013	1,421,240	20
Balance Transferred from Income (433)	208,669	187,628	21
Miscellaneous Credits to Surplus (434)	0	31,290	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,145	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,847,682</b>	<b>1,639,013</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest and Dividend Income	21,594	5
<b>Total (Acct. 419):</b>	<b>21,594</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	841,472	0	0	0	841,472	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>841,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>841,472</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	84,605		<b>84,605</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>84,605</b>	<b>0</b>	<b>84,605</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,708,990	6,585,574	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,070,540	2,013,434	2
<b>Net Utility Plant</b>	<b>4,638,450</b>	<b>4,572,140</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	9,011	9,011	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,950	4,950	4
<b>Net Nonutility Property</b>	<b>4,061</b>	<b>4,061</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	12,291	0	6
Special Funds (125)	334,591	245,233	7
<b>Total Other Property and Investments</b>	<b>350,943</b>	<b>249,294</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	295,499	168,999	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	112,667	111,838	11
Other Accounts Receivable (143)	4,503	1,018	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	47,309		14
Materials and Supplies (150)	29,666	33,629	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)		29,195	17
<b>Total Current and Accrued Assets</b>	<b>489,644</b>	<b>344,679</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,236	18,036	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
<b>Total Deferred Debits</b>	<b>16,236</b>	<b>18,036</b>	
<b>Total Assets and Other Debits</b>	<b>5,495,273</b>	<b>5,184,149</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	216,366	216,366	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,847,682	1,639,013	23
<b>Total Proprietary Capital</b>	<b>2,064,048</b>	<b>1,855,379</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,420,000	1,520,000	24
Advances from Municipality (223)	400,415	220,233	25
Other Long-Term Debt (224)	0		26
<b>Total Long-Term Debt</b>	<b>1,820,415</b>	<b>1,740,233</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	1,216	3,052	28
Payables to Municipality (233)	26,055		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,832	10,200	32
Other Current and Accrued Liabilities (238)	9,144	8,722	33
<b>Total Current and Accrued Liabilities</b>	<b>44,247</b>	<b>21,974</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,566,563	1,566,563	41
<b>Total Liabilities and Other Credits</b>	<b>5,495,273</b>	<b>5,184,149</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,708,990	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
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	6,708,990	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,070,540	0	0	0	10
<b>Total Accumulated Provision</b>	2,070,540	0	0	0	
<b>Net Utility Plant</b>	4,638,450	0	0	0	

## 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)	
<b>Balance first of year</b>	2,013,434				<b>2,013,434</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	103,383				<b>103,383</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,996				<b>3,996</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>107,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,379</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	50,273				<b>50,273</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>50,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,273</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,070,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,070,540</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
Nonutility Property	9,011			9,011	2
<b>Total Nonutility Property (121)</b>	<b>9,011</b>	<b>0</b>	<b>0</b>	<b>9,011</b>	
Less accum. prov. depr. & amort. (122)	4,950			4,950	3
<b>Net Nonutility Property</b>	<b>4,061</b>	<b>0</b>	<b>0</b>	<b>4,061</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	29,666	33,629	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>29,666</u>	<u>33,629</u>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 MRBs	18,036	1800	16,236	1
<b>Total</b>			<b>16,236</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	216,366	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>216,366</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	04/01/1992	06/01/2007	4.00%	1,420,000	1
<b>Total Bonds (Account 221):</b>				<b>1,420,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from municipality	01/01/1997	01/01/2100	0.00%	400,415	1
<b>Total for Account 223</b>				<b>400,415</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)
Balance first of year	1
<b>Accruals:</b>	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
<b>Other (explain):</b>	5
<b>Total Accruals and other credits</b>	<u>0</u>
<b>Taxes paid during year:</b>	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
<b>Other (explain):</b>	9
<b>Total payments and other debits</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 MRB's	8,000	92,643	93,113	7,530	1
<b>Subtotal</b>	<b>8,000</b>	<b>92,643</b>	<b>93,113</b>	<b>7,530</b>	
<b>Advances from Municipality (223)</b>					
1996 Advance	2,200	3,761	5,659	302	2
<b>Subtotal</b>	<b>2,200</b>	<b>3,761</b>	<b>5,659</b>	<b>302</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,200</b>	<b>96,404</b>	<b>98,772</b>	<b>7,832</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,566,563					1,566,563	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,566,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,566,563</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Equity in North Shore Water Commission	12,291	2
<b>Total (Acct. 124):</b>	<b>12,291</b>	
<b>Special Funds (125):</b>		
97 Bond	334,591	3
<b>Total (Acct. 125):</b>	<b>334,591</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	112,667	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>112,667</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	810	10
<b>Other (specify):</b>		
Receivable from sewer	3,693	11
<b>Total (Acct. 143):</b>	<b>4,503</b>	
<b>Receivables from Municipality (145):</b>		
Due from general fund	47,309	12
<b>Total (Acct. 145):</b>	<b>47,309</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
Due to general fund	26,055	16
<b>Total (Acct. 233):</b>	<b>26,055</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>
<hr/>		

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	6,647,283	0	0	0	6,647,283	1
Materials and Supplies	31,647	0	0	0	31,647	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,041,987	0	0	0	2,041,987	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,566,563	0	0	0	1,566,563	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,070,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,070,380</b>	
Net Operating Income	285,279	0	0	0	285,279	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>9.29%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.29%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	216,366	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,743,347	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,959,713</b>	
<b>Net Income</b>		
Net Income	208,669	5
 <b>Percent Return on Proprietary Capital</b>	 <b>10.65%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership (Page iv)

Response dated December 2, 1998:

Item 1: board changes every year, but will provide name(s) in future. Taxes are not accrued, are paid the same year.

Item 2: First of year total corrected.

Item 3: First of year total corrected.

Item 4: Adjustment to agree with actual units.

Item 5: New rates will be used in 1998.

Item 6: Miscellaneous Equipment will be reported on line 44.  
ele

October 13, 1998

Ms. Susan Robertson, Manager  
Fox Point Water Utility  
7200 North Santa Monica Boulevard  
Fox Point, WI 53217-3505

Re: 1997 Analytical Review File DWCCA-2090-RL

Dear Ms. Robertson:

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 noticed page iv, Identification and Ownership-Commission/Committee and page F-16, Taxes Accrued, were not completed. Please provide the data for these pages. Also, please check the other schedules that the status was not changed to "completed" and provide data for any that should have had data reported.
2. During our review of the Mains schedule, page W-14, we noted the first of year total, column (d), does not agree with the end of year total for 1996, page W-13, column (h). Please explain.
3. During our review of the Services schedule, page W-15, we noted you reported 2032 metal excluding lead services. However, in your response to our 1996 review letter, item 3, you stated the end of year would be 2031 for one inch copper services and a total end of year services of 2450. Please explain.
4. During our review of the hydrants schedule, page W-17, we noted an unexplained adjustment reported in column (e). Please explain this adjustment.

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**FINANCIAL SECTION FOOTNOTES**

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5. Paragraph No. 4 of our letter dated October 17, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

6. On pages W-8 and W-9, the amounts for Account 398, Miscellaneous Equipment, were reported on the line for Account 397.1, SCADA Equipment. Please note that the amounts on line 43 should be on line 44.

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\2090 Fox Point.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	825,468	1
<b>Total Sales of Water</b>	<b>825,468</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,454	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,550	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,004</b>	
<b>Total Operating Revenues</b>	<b>841,472</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	164,882	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	91,862	11
Customer Accounts Expenses (901-904)	14,178	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	84,819	14
<b>Total Operation and Maintenance Expenses</b>	<b>355,741</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	103,383	15
Amortization Expense (404-407)		16
Taxes (408)	97,069	17
<b>Total Other Operating Expenses</b>	<b>200,452</b>	
<b>Total Operating Expenses</b>	<b>556,193</b>	
<b>NET OPERATING INCOME</b>	<b>285,279</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,372	204,802	516,163	4
Commercial	66	54,369	114,436	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,438</b>	<b>259,171</b>	<b>630,599</b>	
Private Fire Protection Service (462)	5		1,537	7
Public Fire Protection Service (463)	1		181,901	8
Other Sales to Public Authorities (464)	9	3,795	11,431	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,453</b>	<b>262,966</b>	<b>825,468</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	181,901	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>181,901</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,454	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,454</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
Other Water Revenues	10,550	11
<b>Total Other Water Revenues (474)</b>	<b>10,550</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)	164,882	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>164,882</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>0</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	60,254	14
Operation Supplies and Expenses (641)	2,643	15
Maintenance of Distribution Reservoirs and Standpipes (650)	28,965	16
Maintenance of Mains (651)		17
Maintenance of Services (652)		18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>91,862</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,461	<b>22</b>
Accounting and Collecting Labor (902)	9,846	<b>23</b>
Supplies and Expenses (903)	1,871	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>14,178</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	8,885	<b>27</b>
Office Supplies and Expenses (921)	2,374	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	14,411	<b>30</b>
Property Insurance (924)		<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	40,814	<b>33</b>
Regulatory Commission Expenses (928)	1,425	<b>34</b>
Miscellaneous General Expenses (930)	5,831	<b>35</b>
Transportation Expenses (933)	11,079	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>84,819</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>355,741</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		98,221	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>98,221</b>	
Social Security			3
PSC Remainder Assessment		1,282	4
Other (specify): Joint Metering Allocaiton		(2,434)	5
<b>Total tax expense</b>		<b><u>97,069</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.217133				2
County tax rate	mills		7.893123				3
Local tax rate	mills		7.020415				4
School tax rate	mills		15.920470				5
Voc. school tax rate	mills		2.198999				6
Other tax rate - Local	mills		1.845944				7
Other tax rate - Non-Local	mills						8
<b>Total tax rate</b>	mills		<b>35.096084</b>				9
Less: state credit	mills		4.086964				10
<b>Net tax rate</b>	mills		<b>31.009120</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>7.020415</b>				12
<b>Combined School Tax Rate</b>	mills		<b>18.119469</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>1.845944</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>26.985828</b>				15
<b>Total Tax Rate</b>	mills		<b>35.096084</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.768913</b>				17
<b>Total tax net of state credit</b>	mills		<b>31.009120</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>23.843309</b>				19
Utility Plant, Jan. 1	\$	<b>6,585,774</b>	6,585,774				20
Materials & Supplies	\$	<b>33,629</b>	33,629				21
<b>Subtotal</b>	\$	<b>6,619,403</b>	<b>6,619,403</b>				22
Less: Plant Outside Limits	\$	<b>2,130,424</b>	2,130,424				23
<b>Taxable Assets</b>	\$	<b>4,488,979</b>	<b>4,488,979</b>				24
Assessment Ratio	dec.		0.917677				25
<b>Assessed Value</b>	\$	<b>4,119,433</b>	<b>4,119,433</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>23.843309</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,221</b>	<b>98,221</b>				28
Tax Equivalent per 1994 PSC Report	\$	88,804					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,221</b>					31

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	253,572		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	95,950		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>349,522</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	7,093		12
Structures and Improvements (321)	182,930		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	17,983		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	235,316	28,633	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>443,322</b>	<b>28,633</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	21,833		21
Structures and Improvements (331)	247,394		22
Water Treatment Equipment (332)	834,368	5,878	23
<b>Total Water Treatment Plant</b>	<b>1,103,595</b>	<b>5,878</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)	1,551		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)		(100,495)	153,077	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		2,365	98,315	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(98,130)</b>	<b>251,392</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			7,093	12
Structures and Improvements (321)	3,368		179,562	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			17,983	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(3,250)	260,699	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>3,368</b>	<b>(3,250)</b>	<b>465,337</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)		(2,365)	19,468	21
Structures and Improvements (331)			247,394	22
Water Treatment Equipment (332)		(102,635)	737,611	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(105,000)</b>	<b>1,004,473</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			1,551	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	84,956		26
Transmission and Distribution Mains (343)	3,186,755	119,552	27
Fire Mains (344)			28
Services (345)	777,755		29
Meters (346)	219,091	15,984	30
Hydrants (348)	141,134	2,579	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>4,411,242</b>	<b>138,115</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	5,936		34
Office Furniture and Equipment (391)	13,272	176	35
Computer Equipment (391.1)	14,868	45	36
Transportation Equipment (392)	95,689		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	29,000		39
Laboratory Equipment (395)	6,465	278	40
Power Operated Equipment (396)	74,767		41
Communication Equipment (397)	31,751	564	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	6,148		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>277,896</b>	<b>1,063</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,585,577</b>	<b>173,689</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>6,585,577</b>	<b>173,689</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			84,956 26
Transmission and Distribution Mains (343)	33,100		3,273,207 27
Fire Mains (344)			0 28
Services (345)	200		777,555 29
Meters (346)	9,100		225,975 30
Hydrants (348)	800		142,913 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>43,200</b>	<b>0</b>	<b>4,506,157</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		(1,228)	4,708 34
Office Furniture and Equipment (391)		(151)	13,297 35
Computer Equipment (391.1)		3,271	18,184 36
Transportation Equipment (392)	2,624	(4,313)	88,752 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,000 39
Laboratory Equipment (395)	1,084		5,659 40
Power Operated Equipment (396)			74,767 41
Communication Equipment (397)		208,801	241,116 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			6,148 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,708</b>	<b>206,380</b>	<b>481,631</b>
<b>Total utility plant in service directly assignable</b>	<b>50,276</b>	<b>0</b>	<b>6,708,990</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>50,276</b>	<b>0</b>	<b>6,708,990</b>

## 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	17,600			17,600	1
February	15,600			15,600	2
March	17,300			17,300	3
April	18,700			18,700	4
May	20,900			20,900	5
June	25,000			25,000	6
July	26,800			26,800	7
August	28,200			28,200	8
September	23,100			23,100	9
October	24,500			24,500	10
November	24,800			24,800	11
December	24,900			24,900	12
<b>Total for year</b>	<b>267,400</b>	<b>0</b>	<b>0</b>	<b>267,400</b>	
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				267,400	16
Less: Water sold				262,966	17
Losses and unaccounted for				4,434	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, 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				2,200,000	21
Date of maximum: 8/6/1997					22
Cause of maximum:					23
Lawn Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				510,000	24
Date of minimum: 2/28/1997					25
Total KWH used for pumping for the year				2,378,700	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

NONE

### PUMPING & POWER EQUIPMENT

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

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

## 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	NONE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1956		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	24		6
Total capacity in gallons	1,500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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	2,236				2,236		1
M	D	6.000	110,262	1,665	1,665		110,262		2
P	D	6.000	5,097				5,097		3
M	D	8.000	61,692				61,692		4
P	D	8.000	3,215				3,215		5
M	D	10.000	710				710		6
M	D	12.000	28,795				28,795		7
M	D	16.000	3,243				3,243		8
M	D	20.000	10,408				10,408		9
<b>Total Within Municipality</b>			<b>225,658</b>	<b>1,665</b>	<b>1,665</b>	<b>0</b>	<b>225,658</b>		
M	T	6.000	16,195				16,195		10
<b>Total Outside of Municipality</b>			<b>16,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,195</b>		
<b>Total Utility</b>			<b>241,853</b>	<b>1,665</b>	<b>1,665</b>	<b>0</b>	<b>241,853</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2				2		1
L	0.750	3				3		2
L	1.000	110				110		3
M	1.000	2,031		1		2,030		4
L	1.250	15				15		5
P	1.250	1				1		6
M	1.250	107				107		7
M	1.500	78				78		8
P	2.000	1				1		9
M	2.000	76				76		10
L	2.000	1				1		11
M	3.000	13				13		12
M	4.000	7				7		13
P	4.000	1				1		14
M	6.000	3				3		15
M	8.000	1				1		16
<b>Total Utility</b>		<b>2,450</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2,449</b>	<b>0</b>	

### METERS

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

#### 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)	
0.750	2,754	250	242	4	2,766		1
1.000	290	26		4	320		2
1.500	46		7	(1)	38		3
2.000	41		8	(1)	32		4
3.000	7		2		5		5
4.000	3				3		6
6.000	2		1		1	1	7
<b>Total:</b>	<b>3,143</b>	<b>276</b>	<b>260</b>	<b>6</b>	<b>3,165</b>	<b>1</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,096	19		1		650	2,766	1
1.000	237	21		2		60	320	2
1.500	23	7		3		5	38	3
2.000	16	13		1		2	32	4
3.000		2		3			5	5
4.000		3					3	6
6.000		1					1	7
<b>Total:</b>	<b>2,372</b>	<b>66</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>717</b>	<b>3,165</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	425	3	2	(5)	421	2
<b>Total Fire Hydrants</b>	<b>425</b>	<b>3</b>	<b>2</b>	<b>(5)</b>	<b>421</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	421
Number of distribution system valves end of year:	479
Number of distribution valves operated during year:	244

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## WATER OPERATING SECTION FOOTNOTES

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

A reallocation was made of North Shore Water Commission assets. Total adjustments equalled zero.

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### Water Mains (Page W-15)

The water main additions were financed through utility earnings.

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### Meters (Page W-17)

6 inch meter test entered per Jodi Dobson, VK. 8/26/99 ele

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### Hydrants and Distribution System Valves (Page W-18)

The adjustment was needed to record the actual number of hydrants in the system.

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