



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 1999

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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.*

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
VILLAGE OF WHITEFISH BAY WATER UTILITY , certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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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:** DONALD VILIONE

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP

115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500 EXT 5424

**Fax Number:** (414) 777 - 5555

**E-mail Address:** [dvilione@virchowkrause.com](mailto: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:** DONALD VILIONE

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP  
115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500 EXT 5424

**Fax Number:** (414) 777 - 5555

**E-mail Address:** dvilione@virchowkrause.com

**Date of most recent audit report:** 12/31/1999

**Period covered by most recent audit:** 1/1/99-12/31/99

**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. § 66.077 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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NORTH SHORE WATER COMMISSION  
400 WEST BENDER ROAD

**Contact Person:** ROGER JOHNSON  
**Title:** UTILITY SUPERINTENDENT

**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:**

SALE OF WATER

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	940,291	938,546	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	518,897	555,186	2
Depreciation Expense (403)	129,332	123,553	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	75,050	74,822	5
<b>Total Operating Expenses</b>	<b>723,279</b>	<b>753,561</b>	
<b>Net Operating Income</b>	<b>217,012</b>	<b>184,985</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>217,012</b>	<b>184,985</b>	
<b>OTHER INCOME</b>			
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	236	9
Interest and Dividend Income (419)	17,868	17,767	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>17,868</b>	<b>18,003</b>	
<b>Total Income</b>	<b>234,880</b>	<b>202,988</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>234,880</b>	<b>202,988</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	778	877	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	24,804	27,822	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>25,582</b>	<b>28,699</b>	
<b>Net Income</b>	<b>209,298</b>	<b>174,289</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,961,190	2,810,901	20
Balance Transferred from Income (433)	209,298	174,289	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,146,488</b>	<b>2,961,190</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 ON TEMPORARY INVESTMENTS AND DEPOSITS WITH THE NORTH SHORE	17,868	5
<b>Total (Acct. 419):</b>	<b>17,868</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>		
TRANSFER OF WATER TOWER RENTAL INCOME TO THE VILLAGE GENERAL FUND	24,000	10
<b>Total (Acct. 435)--Debit:</b>	<b>24,000</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				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	940,291	0	0	0	940,291	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>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>940,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>940,291</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	92,241		92,241	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	19,912		19,912	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,003		10,003	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>122,156</b>	<b>0</b>	<b>122,156</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	6,323,577	6,043,363	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,559,971	2,463,257	2
<b>Net Utility Plant</b>	<b>3,763,606</b>	<b>3,580,106</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>3,763,606</b>	<b>3,580,106</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,214	9,897	6
<b>Net Nonutility Property</b>	<b>5,630</b>	<b>5,947</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	102,000	15,102	9
<b>Total Other Property and Investments</b>	<b>107,630</b>	<b>21,049</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	182,758	305,647	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	152,190	241,231	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	234,102	211,845	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	63,280	139,583	18
Materials and Supplies (151-163)	30,961	34,644	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>663,291</b>	<b>932,950</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,190	3,968	24
Other Deferred Debits (182-186)	135,805	159,286	25
<b>Total Deferred Debits</b>	<b>138,995</b>	<b>163,254</b>	
<b>Total Assets and Other Debits</b>	<b>4,673,522</b>	<b>4,697,359</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)	196,707	196,707	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	3,146,488	2,961,190	28
<b>Total Proprietary Capital</b>	<b>3,343,195</b>	<b>3,157,897</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	419,710	467,444	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>419,710</b>	<b>467,444</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	10,793	13,773	33
Payables to Municipality (233)	102,752	262,449	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	74,899	73,337	36
Interest Accrued (237)	4,103	4,389	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)		0	41
<b>Total Current and Accrued Liabilities</b>	<b>192,547</b>	<b>353,948</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	718,070	718,070	49
<b>Total Liabilities and Other Credits</b>	<b>4,673,522</b>	<b>4,697,359</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)	6,323,577	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
<b>Total Utility Plant</b>	<b>6,323,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,559,971	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
<b>Total Accumulated Provision</b>	<b>2,559,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,763,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	2,463,257				<b>2,463,257</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	129,332				<b>129,332</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,255				<b>12,255</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	1,163				<b>1,163</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>142,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,750</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	45,719				<b>45,719</b>	15
Cost of removal	0				<b>0</b>	16
Other debits (specify):						17
NON-UTILITY PLANT DEPRECIATI	317				<b>317</b>	18
<b>Total debits</b>	<b>46,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,036</b>	19
<b>Balance End of Year</b>	<b>2,559,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,559,971</b>	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
<b>Other (specify):</b>					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	15,844			15,844	3
<b>Total Nonutility Property (121)</b>	<b>15,844</b>	<b>0</b>	<b>0</b>	<b>15,844</b>	
Less accum. prov. depr. & amort. (122)	9,897	317		10,214	4
 <b>Net Nonutility Property</b>	 <b>5,947</b>	 <b>(317)</b>	 <b>0</b>	 <b>5,630</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	30,961	34,644
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>30,961</b>	<b>34,644</b>

**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>				
4/1/96 ADVANCE FROM MUNICIPALITY	437	428	2,759	1
7/1/87 ADVANCE FROM MUNICIPALITY	341	428	431	2
<b>Total</b>			<b>3,190</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	196,707	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>196,707</b>	

**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
<b>Net amount of bonds outstanding December 31:</b>				<b>0</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 1996 G.O. NOTE	04/01/1996	04/01/2008	5.00%	266,736	1
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	152,974	2
<b>Total for Account 223</b>				<b>419,710</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	73,337	1
<b>Accruals:</b>		
Charged water department expense	75,050	2
Charged electric department expense		3
Charged sewer department expense	5,665	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>80,715</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	70,000	6
Social Security taxes	8,018	7
PSC Remainder Assessment	1,135	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>79,153</u>	
<b>Balance end of year</b>	<u><u>74,899</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE 1988 G.O. NOTE	1,139	11,908	12,159	888	2
ADVANCE 1996 G.O. NOTE	3,250	12,896	12,931	3,215	3
<b>Subtotal</b>	<b>4,389</b>	<b>24,804</b>	<b>25,090</b>	<b>4,103</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,389</b>	<b>24,804</b>	<b>25,090</b>	<b>4,103</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	718,070	0	0	0	0	<b>718,070</b>	1
<b>Add credits during year:</b>							
For Services	0					<b>0</b>	2
For Mains	0					<b>0</b>	3
<b>Other (specify):</b>							
NONE	0					<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	5
<b>Balance End of Year</b>	<b>718,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>718,070</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEPOSITS WITH NORTH SHORE WATER COMMISSION	102,000	3
<b>Total (Acct. 125):</b>	<b>102,000</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	234,102	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>234,102</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</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.

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER BILLS ON TAX ROLL	0	16
DUE FROM SEWER FUND - SHARED METER COSTS	62,828	17
HYDRANT RENTAL ADJUSTMENT	452	18
<b>Total (Acct. 145):</b>	<b>63,280</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PLANT STUDY ON USE OF OZONE/MEMBRANE	39,526	21
<b>Total (Acct. 183):</b>	<b>39,526</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PAINTING THE INSIDE OF THE WATER TOWER	96,279	24
<b>Total (Acct. 186):</b>	<b>96,279</b>	
<b>Payables to Municipality (233):</b>		
EQUIPMENT RENT, PAYROLL AND RELATED BENEFITS, INSURANCE, OPERATING EXP	102,752	25
<b>Total (Acct. 233):</b>	<b>102,752</b>	
<b>Other Deferred Credits (253):</b>		
NONE		26
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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	6,183,470	0	0	0	6,183,470	1
Materials and Supplies	32,802	0	0	0	32,802	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,511,614	0	0	0	2,511,614	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	718,070	0	0	0	718,070	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,986,588</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,986,588</b>	
Net Operating Income	217,012	0	0	0	217,012	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>7.27%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.27%</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	196,707	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,053,839	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,250,546</b>	
<b>Net Income</b>		
Net Income	209,298	5
<b>Percent Return on Proprietary Capital</b>	<b>6.44%</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**

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**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.

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**Identification and Ownership - Contacts (Page iv)**

December 28, 2000

Ms. Barbara Patin, Village Clerk Treasurer  
Village of Whitefish Bay Water Utility  
5300 North Marlborough Drive  
Whitefish Bay, WI 53217-5399

1999 Analytical Review DWCCA-6480-ELE

Dear Ms. Patin:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

We noted that the 6-inch meter reported on Page W-19 was not tested. Wis. Admin. Code § PSC 185.76 requires 6-inch and larger meters in use to be tested annually. Please make every effort to test your 6-inch meter in compliance with the Code.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

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

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cc: Mr. Rob Vandervoven, Village Engineer

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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)	896,894	1
<b>Total Sales of Water</b>	<b>896,894</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,654	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	24,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,743	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>43,397</b>	
<b>Total Operating Revenues</b>	<b>940,291</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	322,710	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	82,487	11
Customer Accounts Expenses (901-905)	13,023	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	100,677	14
<b>Total Operation and Maintenance Expenses</b>	<b>518,897</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	129,332	15
Amortization Expense (404-407)		16
Taxes (408)	75,050	17
<b>Total Other Operating Expenses</b>	<b>204,382</b>	
<b>Total Operating Expenses</b>	<b>723,279</b>	
<b>NET OPERATING INCOME</b>	<b>217,012</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	26	3,721	3,304	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>26</b>	<b>3,721</b>	<b>3,304</b>	
Metered Sales to General Customers (461)				
Residential	4,667	414,439	631,650	4
Commercial	121	87,427	110,904	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,788</b>	<b>501,866</b>	<b>742,554</b>	
Private Fire Protection Service (462)	0			7
Public Fire Protection Service (463)	1		136,286	8
Other Sales to Public Authorities (464)	14	9,517	13,250	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,370	1,500	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,830</b>	<b>516,474</b>	<b>896,894</b>	

**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	1,370	1,500 1
<b>Total</b>		<b>1,370</b>	<b>1,500</b>

### 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)	136,286	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>136,286</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,654	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,654</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>		
WATER TOWER RENTAL TO CELLULAR PHONE COMPANIES	24,000	8
<b>Total Rents from Water Property (472)</b>	<b>24,000</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	12,743	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>12,743</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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>SOURCE OF SUPPLY EXPENSES</b>	
Operation Supervision and Engineering (600)	1
Operation Labor and Expenses (601)	2
Purchased Water (602)	322,710 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
<b>Total Source of Supply Expenses</b>	<b>322,710</b>
<b>PUMPING EXPENSES</b>	
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
<b>Total Pumping Expenses</b>	<b>0</b>
<b>WATER TREATMENT EXPENSES</b>	
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.

<b>Particulars (a)</b>	<b>Amount (b)</b>
<b>WATER TREATMENT EXPENSES</b>	
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
<b>Total Water Treatment Expenses</b>	<b>0</b>
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>	
Operation Supervision and Engineering (660)	34
Storage Facilities Expenses (661)	115 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)	27,173 43
Maintenance of Transmission and Distribution Mains (673)	23,770 44
Maintenance of Fire Mains (674)	0 45
Maintenance of Services (675)	16,172 46
Maintenance of Meters (676)	8,757 47
Maintenance of Hydrants (677)	6,500 48
Maintenance of Miscellaneous Plant (678)	49
<b>Total Transmission and Distribution Expenses</b>	<b>82,487</b>
 <b>CUSTOMER ACCOUNTS EXPENSES</b>	
Supervision (901)	50
Meter Reading Labor (902)	1,318 51
Customer Records and Collection Expenses (903)	11,705 52
Uncollectible Accounts (904)	53

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>13,023</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	53,205	56
Office Supplies and Expenses (921)	669	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,947	59
Property Insurance (924)	800	60
Injuries and Damages (925)	7,200	61
Employee Pensions and Benefits (926)	30,074	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	782	65
Rents (931)		66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>100,677</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>518,897</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		71,562	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,665	2
<b>Net property tax equivalent</b>		<b>65,897</b>	
Social Security		8,018	3
PSC Remainder Assessment		1,135	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>75,050</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>							<b>2</b>
State tax rate	mills		0.220000				3
County tax rate	mills		7.710000				4
Local tax rate	mills		6.840000				5
School tax rate	mills		15.090000				6
Voc. school tax rate	mills		2.250000				7
Other tax rate - Local	mills		1.880000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.990000</b>				<b>10</b>
Less: state credit	mills		2.620000				11
<b>Net tax rate</b>	mills		<b>31.370000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.840000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>17.340000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.880000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.060000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.990000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.766696</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.370000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.051256</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,043,363</b>	6,043,363				22
Materials & Supplies	\$	<b>34,644</b>	34,644				23
<b>Subtotal</b>	\$	<b>6,078,007</b>	<b>6,078,007</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>2,933,385</b>	2,933,385				25
<b>Taxable Assets</b>	\$	<b>3,144,622</b>	<b>3,144,622</b>				<b>26</b>
Assessment Ratio	dec.		0.905305				27
<b>Assessed Value</b>	\$	<b>2,846,842</b>	<b>2,846,842</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.051256</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,470</b>	<b>68,470</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>71,562</b>					<b>34</b>

**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)	
<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>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)	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
<b>Total Source of Supply Plant</b>	<b>345,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	360,445		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	344,893		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>738,437</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	403,809		22
Water Treatment Equipment (332)	1,209,361	37,776	23
<b>Total Water Treatment Plant</b>	<b>1,644,024</b>	<b>37,776</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<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)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>345,225</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			9,156	12
Structures and Improvements (321)			360,445	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			23,943	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			344,893	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>0</b>	<b>0</b>	<b>738,437</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)			403,809	22
Water Treatment Equipment (332)			1,247,137	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,681,800</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	194,190		26
Transmission and Distribution Mains (343)	1,517,363	152,598	27
Fire Mains (344)	0		28
Services (345)	443,321	53,327	29
Meters (346)	495,981	29,448	30
Hydrants (348)	514,786	25,822	31
Other Transmission and Distribution Plant (349)	19,034		32
<b>Total Transmission and Distribution Plant</b>	<b>3,188,749</b>	<b>261,195</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,064		34
Office Furniture and Equipment (391)	9,577		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	21,009	642	37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	42,207		39
Laboratory Equipment (395)	6,298		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	44,713		42
SCADA Equipment (397.1)	0	26,320	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>126,928</b>	<b>26,962</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,043,363</b>	<b>325,933</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,043,363</b>	<b>325,933</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)			194,190 26
Transmission and Distribution Mains (343)	11,928		1,658,033 27
Fire Mains (344)			0 28
Services (345)	1,232		495,416 29
Meters (346)	31,022		494,407 30
Hydrants (348)	1,537		539,071 31
Other Transmission and Distribution Plant (349)			19,034 32
<b>Total Transmission and Distribution Plant</b>	<b>45,719</b>	<b>0</b>	<b>3,404,225</b>
<b>GENERAL PLANT</b>			
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 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>153,890</b>
<b>Total utility plant in service directly assignable</b>	<b>45,719</b>	<b>0</b>	<b>6,323,577</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>45,719</b>	<b>0</b>	<b>6,323,577</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	97,182	1.67%	3,284	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	57,465	1.77%	2,629	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>154,647</b>		<b>5,913</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	91,223	2.43%	8,759	8
Boiler Plant Equipment (322)	0	1.00%	0	9
Other Power Production Equipment (323)	17,868	3.53%	845	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	235,884	3.53%	12,175	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>344,975</b>		<b>21,779</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	231,745	2.50%	10,095	16
Water Treatment Equipment (332)	514,983	2.75%	33,777	17
<b>Total Water Treatment Plant</b>	<b>746,728</b>		<b>43,872</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	177,176	1.86%	3,612	19
Transmission and Distribution Mains (343)	419,204	0.92%	14,607	20
Fire Mains (344)	0			21
Services (345)	247,201	2.00%	9,387	22
Meters (346)	185,903	5.00%	24,760	23
Hydrants (348)	84,034	1.57%	8,273	24
Other Transmission and Distribution Plant (349)	3,652	5.00%	952	25
<b>Total Transmission and Distribution Plant</b>	<b>1,117,170</b>		<b>61,591</b>	

**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					100,466	3
314					0	4
315					0	5
316					60,094	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,560</b>	
321					99,982	8
322					0	9
323					18,713	10
324					0	11
325					248,059	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366,754</b>	
331					241,840	16
332					548,760	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>790,600</b>	
341					0	18
342					180,788	19
343	11,928	0			421,883	20
344					0	21
345	1,232	0			255,356	22
346	31,022		1,163		180,804	23
348	1,537				90,770	24
349					4,604	25
	<b>45,719</b>	<b>0</b>	<b>1,163</b>	<b>0</b>	<b>1,134,205</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,484	2.27%	70	<b>26</b>
Office Furniture and Equipment (391)	8,159	6.67%	639	<b>27</b>
Computer Equipment (391.1)	0			<b>28</b>
Transportation Equipment (392)	10,634	14.29%	3,048	<b>29</b>
Stores Equipment (393)	60	5.88%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	29,622	6.67%	2,815	<b>31</b>
Laboratory Equipment (395)	5,841	5.88%	370	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	43,937	9.09%	77	<b>34</b>
SCADA Equipment (397.1)	0	8.33%	1,096	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>99,737</b>		<b>8,115</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,463,257</b>		<b>141,270</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,463,257</b>		 <b>141,270</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					1,554	26
391					8,798	27
391.1					0	28
392					13,682	29
393					60	30
394					32,437	31
395					6,211	32
396					0	33
397					44,014	34
397.1					1,096	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,852</b>	
	<b>45,719</b>	<b>0</b>	<b>1,163</b>	<b>0</b>	<b>2,559,971</b>	
					<b>0</b>	<b>38</b>
	<b>45,719</b>	<b>0</b>	<b>1,163</b>	<b>0</b>	<b>2,559,971</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	39,900			39,900	1
February	34,400			34,400	2
March	37,100			37,100	3
April	35,900			35,900	4
May	43,400			43,400	5
June	47,700			47,700	6
July	63,300			63,300	7
August	54,800			54,800	8
September	58,400			58,400	9
October	40,900			40,900	10
November	38,400			38,400	11
December	40,700			40,700	12
<b>Total for year</b>	<b>534,900</b>	<b>0</b>	<b>0</b>	<b>534,900</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				534,900	16
Less: Water sold				516,474	17
Losses and unaccounted for				18,426	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				3,050	21
Date of maximum: 7/16/1999					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,050	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				853,224	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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

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

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1961	1961	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	18	2	107	6
Total capacity in gallons	4,500,000	490,000	1,000,000	7
<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)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	701	0	0	0	701	1
M	D	6.000	139,640	1,380	1,805	0	139,215	2
M	D	8.000	84,477	250	250	0	84,477	3
P	D	8.000	0	425	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
<b>Total Within Municipality</b>			<b>247,146</b>	<b>2,055</b>	<b>2,055</b>	<b>0</b>	<b>247,146</b>	
<b>Total Utility</b>			<b>247,146</b>	<b>2,055</b>	<b>2,055</b>	<b>0</b>	<b>247,146</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)	
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	2,868	32	31	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	3	0	1	0	2		10
M	2.000	89	2	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
<b>Total Utility</b>		<b>4,706</b>	<b>34</b>	<b>32</b>	<b>0</b>	<b>4,708</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 (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	1,339	178	196	20	1,341	1,318	1
0.750	3,336	288	264	(20)	3,340	3,340	2
1.000	143	17	18	0	142	139	3
1.250	4	0	0	0	4	0	4
1.500	44	1	3	0	42	42	5
2.000	84	3	2	0	85	84	6
3.000	7	0	0	0	7	0	7
4.000	6	0	0	0	6	0	8
6.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>4,964</b>	<b>487</b>	<b>483</b>	<b>0</b>	<b>4,968</b>	<b>4,923</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)	
0.625	1,262	5	0	0	0	74	1,341	1
0.750	3,229	36	0	1	0	74	3,340	2
1.000	119	12	0	0	0	11	142	3
1.250	4	0	0	0	0	0	4	4
1.500	22	14	0	3	0	3	42	5
2.000	28	48	0	5	0	4	85	6
3.000	2	3	0	2	0	0	7	7
4.000	0	2	0	4	0	0	6	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>4,666</b>	<b>121</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>166</b>	<b>4,968</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	466	10	10		466	2
<b>Total Fire Hydrants</b>	<b>466</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>466</b>	
<b>Flushing Hydrants</b>						
	0				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:	172
Number of distribution system valves end of year:	549
Number of distribution valves operated during year:	226

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## WATER OPERATING SECTION FOOTNOTES

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

ACCOUNT NUMBERS: 332, 343, 345, 346 AND 348

THE ADDITIONS TO THESE ACCOUNTS WERE FINANCED BY UTILITY WORKING CAPITAL.

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### Water Mains (Page W-17)

THE MAINS ADDED DURING THE YEAR WERE FINANCED WITH UTILITY WORKING CAPITAL.

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### Water Services (Page W-18)

THE SERVICES ADDD DURING THE YEAR WERE FINANCED BY UTILITY WORKING CAPITAL.

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