



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1998

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

20800 SWENSON DRIVE
P.O. BOX 867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: dvilione@virchowkrause.com

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: DONALD VILIONE

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP.

20800 SWENSON DRIVE
P.O. BOX 867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 3/12/1999

Period covered by most recent audit: January 1, 1998 thru December 31, 1998

IDENTIFICATION AND OWNERSHIP

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:

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:

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BENDER ROAD

Contact Person: ROGER JOHNSON

Title: UTILITY SUPERINTENDENT

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

SALE OF WATER

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	938,546	915,956	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	555,186	456,592	2
Depreciation Expense (403)	123,553	122,486	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74,822	74,811	5
Total Operating Expenses	753,561	653,889	
Net Operating Income	184,985	262,067	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	184,985	262,067	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	236	251	9
Interest and Dividend Income (419)	17,767	17,624	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,003	17,875	
Total Income	202,988	279,942	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	202,988	279,942	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	877	935	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	27,822	30,509	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	28,699	31,444	
Net Income	174,289	248,498	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,810,901	2,586,403	20
Balance Transferred from Income (433)	174,289	248,498	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	24,000	24,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,961,190	2,810,901	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
RENTAL OF NON-UTILITY PROPERTY	236	4
Total (Acct. 418):	236	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS AND DEPOSITS WITH THE NORTH SHORE	17,767	5
Total (Acct. 419):	17,767	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER OF WATER TOWER RENTAL INCOME TO THE VILLAGE GENERAL FUND/BO	24,000	10
Total (Acct. 435)--Debit:	24,000	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	938,546	0	0	0	938,546	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	938,546	0	0	0	938,546	

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	87,158		87,158	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	20,616		20,616	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,811		11,811	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	119,585	0	119,585	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,043,363	5,941,960	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,463,257	2,356,270	2
Net Utility Plant	3,580,106	3,585,690	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,580,106	3,585,690	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	9,897	9,581	6
Net Nonutility Property	5,947	6,263	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	15,102	94,760	9
Total Other Property and Investments	21,049	101,023	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	305,647	252,935	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	241,231	229,154	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	211,845	195,497	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	139,583	80,886	18
Materials and Supplies (151-163)	34,644	34,644	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	932,950	793,116	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,968	4,846	24
Other Deferred Debits (182-186)	159,286	173,377	25
Total Deferred Debits	163,254	178,223	
Total Assets and Other Debits	4,697,359	4,658,052	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	196,707	196,707	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	2,961,190	2,810,901	28
Total Proprietary Capital	3,157,897	3,007,608	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	467,444	510,421	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	467,444	510,421	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	13,773	3,969	33
Payables to Municipality (233)	262,449	340,574	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	73,337	72,775	36
Interest Accrued (237)	4,389	4,635	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
Total Current and Accrued Liabilities	353,948	421,953	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
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
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	718,070	718,070	49
Total Liabilities and Other Credits	4,697,359	4,658,052	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,043,363	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	6,043,363	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,463,257	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,463,257	0	0	0	
Net Utility Plant	3,580,106	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)	
Balance first of year	2,356,270				2,356,270	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	123,553				123,553	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,255				12,255	6
Accruals charged other						7
accounts (specify):						8
VARIANCE	1,594				1,594	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	137,402	0	0	0	137,402	13
Debits during year						14
Book cost of plant retired	30,100				30,100	15
Cost of removal	0				0	16
Other debits (specify):						17
NON-UTILITY PLANT DEPRECIATI	315				315	18
Total debits	30,415	0	0	0	30,415	19
Balance End of Year	2,463,257	0	0	0	2,463,257	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	15,844			15,844	3
Total Nonutility Property (121)	15,844	0	0	15,844	
Less accum. prov. depr. & amort. (122)	9,581	316		9,897	4
 Net Nonutility Property	 6,263	 (316)	 0	 5,947	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
4/1/96 ADVANCE FROM MUNICIPALITY	439	428	3,196	1
7/1/87 ADVANCE FROM MUNICIPALITY	438	428	772	2
Total			3,968	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCTS. 221 AND 222)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE 1996 G.O. NOTE	04/01/1996	04/01/2008	5.00%	269,880	1
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	197,564	2
Total for Account 223				467,444	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	72,775	1
Accruals:		
Charged water department expense	74,822	2
Charged electric department expense		3
Charged sewer department expense	5,665	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>80,487</u>	
Taxes paid during year:		
County, state and local taxes	71,000	6
Social Security taxes	7,753	7
PSC Remainder Assessment	1,172	8
Other (explain):		
NONE		9
Total payments and other debits	<u>79,925</u>	
Balance end of year	<u><u>73,337</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE 1988 G.O. NOTE	1,367	14,802	15,030	1,139	2
ADVANCE 1996 G.O. NOTE	3,268	13,020	13,038	3,250	3
Subtotal	4,635	27,822	28,068	4,389	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,635	27,822	28,068	4,389	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	718,070	0	0	0	0	718,070	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	718,070	0	0	0	0	718,070	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPOSITS WITH NORTH SHORE WATER COMMISSION	15,102	3
Total (Acct. 125):	15,102	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	211,845	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	211,845	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
DELINQUENT WATER BILLS ON TAX ROLL	17,602	16
DUE FROM SEWER FUND - SHARED METER COSTS	121,981	17
Total (Acct. 145):	139,583	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PLANT STUDY ON USE OF OZONE/MEMBRANE	39,526	20
Total (Acct. 183):	39,526	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING THE INSIDE OF THE WATER TOWER	119,760	23
Total (Acct. 186):	119,760	
Payables to Municipality (233):		
EQUIPMENT RENT, PAYROLL AND RELATED BENEFITS, INSURANCE, OPERATING EXP	262,449	24
Total (Acct. 233):	262,449	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,992,661	0	0	0	5,992,661	1
Materials and Supplies	34,644	0	0	0	34,644	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,409,763	0	0	0	2,409,763	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	718,070	0	0	0	718,070	6
Other (specify):					0	7
Average Net Rate Base	2,899,472	0	0	0	2,899,472	
Net Operating Income	184,985	0	0	0	184,985	8
Net Operating Income as a percent of Average Net Rate Base	6.38%	N/A	N/A	N/A	6.38%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	196,707	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,886,045	3
Other (Specify):		4
Total Average Proprietary Capital	3,082,752	
Net Income		
Net Income	174,289	5
Percent Return on Proprietary Capital	5.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

A/C #186

As of the date of this report the Municipality has applied for permission to amortize the cost of painting the inside of the water tower.

Identification and Ownership (Page iv)

October 18, 1999

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

1998 Analytical Review DWCCA-6480-ELE

Dear Ms. Patin:

The Public Service Commission has completed their analytical review of your 1998 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. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 18, 1999 letters e.doc

cc: Mr. Rob Vandernoven, Village Engineer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	896,516	1
Total Sales of Water	896,516	
Other Operating Revenues		
Forfeited Discounts (470)	5,287	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
Total Other Operating Revenues	42,030	
Total Operating Revenues	938,546	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	371,430	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	78,827	11
Customer Accounts Expenses (901-905)	15,077	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	89,852	14
Total Operation and Maintenance Expenses	555,186	
Other Operating Expenses		
Depreciation Expense (403)	123,553	15
Amortization Expense (404-407)		16
Taxes (408)	74,822	17
Total Other Operating Expenses	198,375	
Total Operating Expenses	753,561	
NET OPERATING INCOME	184,985	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	25	1,889	1,630	2
Industrial				3
Total Unmetered Sales to General Customers (460)	25	1,889	1,630	
Metered Sales to General Customers (461)				
Residential	4,666	420,392	629,990	4
Commercial	121	92,053	110,827	5
Industrial				6
Total Metered Sales to General Customers (461)	4,787	512,445	740,817	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		136,286	8
Other Sales to Public Authorities (464)	15	10,002	16,244	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,370	1,539	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,829	525,706	896,516	

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	1,539 1
Total		1,370	1,539

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	136,286	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	136,286	
Forfeited Discounts (470):		
Customer late payment charges	5,287	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,287	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER TOWER TO CELLULAR PHONE COMPANIES	24,000	8
Total Rents from Water Property (472)	24,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
RETURN ON NET INVESTMENT IN METERS CHARGED TO NON-REGULATED SEWER DEPARTMENT	12,743	11
Total Other Water Revenues (474)	12,743	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
SOURCE OF SUPPLY EXPENSES	
Operation Supervision and Engineering (600)	1
Operation Labor and Expenses (601)	2
Purchased Water (602)	3 371,430
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	10
Maintenance of Infiltration Galleries and Tunnels (615)	11
Maintenance of Supply Mains (616)	12
Maintenance of Miscellaneous Water Source Plant (617)	13
Total Source of Supply Expenses	371,430
PUMPING EXPENSES	
Operation Supervision and Engineering (620)	14
Fuel for Power Production (621)	15
Power Production Labor and Expenses (622)	16
Fuel or Power Purchased for Pumping (623)	17
Pumping Labor and Expenses (624)	18
Expenses Transferred--Credit (625)	19
Miscellaneous Expenses (626)	20
Rents (627)	21
Maintenance Supervision and Engineering (630)	22
Maintenance of Structures and Improvements (631)	23
Maintenance of Power Production Equipment (632)	24
Maintenance of Pumping Equipment (633)	25
Total Pumping Expenses	0
WATER TREATMENT EXPENSES	
Operation Supervision and Engineering (640)	26
Chemicals (641)	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses		0
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	115	35
Transmission and Distribution Lines Expenses (662)	10	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)	19,866	43
Maintenance of Transmission and Distribution Mains (673)	27,083	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	14,562	46
Maintenance of Meters (676)	9,643	47
Maintenance of Hydrants (677)	7,548	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses		78,827
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,250	51
Customer Records and Collection Expenses (903)	13,827	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	15,077	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	46,064	56
Office Supplies and Expenses (921)	979	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,000	59
Property Insurance (924)	800	60
Injuries and Damages (925)	7,200	61
Employee Pensions and Benefits (926)	30,148	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	661	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	89,852	
 Total Operation and Maintenance Expenses	555,186	

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
Net property tax equivalent		65,897	
Social Security		7,753	3
PSC Remainder Assessment		1,172	4
Other (specify): NONE			5
Total tax expense		74,822	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		7.410000				4
Local tax rate	mills		6.710000				5
School tax rate	mills		15.150000				6
Voc. school tax rate	mills		2.060000				7
Other tax rate - Local	mills		1.760000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.300000				10
Less: state credit	mills		2.640000				11
Net tax rate	mills		30.660000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.710000				14
Combined School Tax Rate	mills		17.210000				15
Other Tax Rate - Local	mills		1.760000				16
Total Local & School Tax	mills		25.680000				17
Total Tax Rate	mills		33.300000				18
Ratio of Local and School Tax to Total	dec.		0.771171				19
Total tax net of state credit	mills		30.660000				20
Net Local and School Tax Rate	mills		23.644108				21
Utility Plant, Jan. 1	\$	5,941,960	5,941,960				22
Materials & Supplies	\$	34,644	34,644				23
Subtotal	\$	5,976,604	5,976,604				24
Less: Plant Outside Limits	\$	2,904,842	2,904,842				25
Taxable Assets	\$	3,071,762	3,071,762				26
Assessment Ratio	dec.		0.967606				27
Assessed Value	\$	2,972,255	2,972,255				28
Net Local & School Rate	mills		23.644108				29
Tax Equiv. Computed for Current Year	\$	70,276	70,276				30
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	71,562					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	196,666		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	148,559		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	345,225	0	
PUMPING PLANT			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	360,445		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	328,817	16,076	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	722,361	16,076	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	398,083	5,726	22
Water Treatment Equipment (332)	1,202,620	6,741	23
Total Water Treatment Plant	1,631,557	12,467	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			196,666	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			148,559	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	345,225	
PUMPING PLANT				
Land and Land Rights (320)			9,156	12
Structures and Improvements (321)			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
Total Pumping Plant	0	0	738,437	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)			403,809	22
Water Treatment Equipment (332)			1,209,361	23
Total Water Treatment Plant	0	0	1,644,024	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,074	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	194,190		26
Transmission and Distribution Mains (343)	1,517,363		27
Fire Mains (344)	0		28
Services (345)	434,801	8,520	29
Meters (346)	486,317	37,764	30
Hydrants (348)	460,110	56,676	31
Other Transmission and Distribution Plant (349)	19,034		32
Total Transmission and Distribution Plant	3,115,889	102,960	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,064		34
Office Furniture and Equipment (391)	9,577		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	21,009		37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	42,207		39
Laboratory Equipment (395)	6,298		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	44,713		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	126,928	0	
Total utility plant in service directly assignable	5,941,960	131,503	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,941,960	131,503	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			194,190 26
Transmission and Distribution Mains (343)			1,517,363 27
Fire Mains (344)			0 28
Services (345)			443,321 29
Meters (346)	28,100		495,981 30
Hydrants (348)	2,000		514,786 31
Other Transmission and Distribution Plant (349)			19,034 32
Total Transmission and Distribution Plant	30,100	0	3,188,749
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			3,064 34
Office Furniture and Equipment (391)			9,577 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			21,009 37
Stores Equipment (393)			60 38
Tools, Shop and Garage Equipment (394)			42,207 39
Laboratory Equipment (395)			6,298 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			44,713 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	126,928
Total utility plant in service directly assignable	30,100	0	6,043,363
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	30,100	0	6,043,363

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	93,898	1.67%	3,284	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	54,835	1.77%	2,630	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	148,733		5,914	
PUMPING PLANT				
Structures and Improvements (321)	82,464	2.43%	8,759	8
Boiler Plant Equipment (322)	0	1.00%		9
Other Power Production Equipment (323)	17,023	3.53%	845	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	223,993	3.53%	11,891	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	323,480		21,495	
WATER TREATMENT PLANT				
Structures and Improvements (331)	221,721	2.50%	10,024	16
Water Treatment Equipment (332)	481,818	2.75%	33,165	17
Total Water Treatment Plant	703,539		43,189	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	173,565	1.86%	3,611	19
Transmission and Distribution Mains (343)	405,245	0.92%	13,959	20
Fire Mains (344)	0			21
Services (345)	238,420	2.00%	8,781	22
Meters (346)	189,445	5.00%	24,558	23
Hydrants (348)	78,381	1.57%	7,653	24
Other Transmission and Distribution Plant (349)	2,700	5.00%	952	25
Total Transmission and Distribution Plant	1,087,756		59,514	

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					97,182	3
314					0	4
315					0	5
316					57,465	6
317					0	7
	0	0	0	0	154,647	
321					91,223	8
322					0	9
323					17,868	10
324					0	11
325					235,884	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	344,975	
331					231,745	16
332					514,983	17
	0	0	0	0	746,728	
341					0	18
342					177,176	19
343					419,204	20
344					0	21
345					247,201	22
346	28,100				185,903	23
348	2,000				84,034	24
349					3,652	25
	30,100	0	0	0	1,117,170	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	1,415	2.27%	69	26
Office Furniture and Equipment (391)	7,521	6.67%	638	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	7,632	14.29%	3,002	29
Stores Equipment (393)	60	5.88%	0	30
Tools, Shop and Garage Equipment (394)	26,803	6.67%	2,819	31
Laboratory Equipment (395)	5,471	5.88%	370	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	43,860	9.09%	77	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	92,762		6,975	
Total accum. prov. directly assignable	2,356,270		137,087	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,356,270		 137,087	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					1,484	26
391					8,159	27
391.1					0	28
392					10,634	29
393					60	30
394					29,622	31
395					5,841	32
396					0	33
397					43,937	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	99,737	
	30,100	0	0	0	2,463,257	
					0	38
	30,100	0	0	0	2,463,257	

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	28,300			28,300	1
February	38,100			38,100	2
March	41,900			41,900	3
April	30,500			30,500	4
May	52,400			52,400	5
June	50,400			50,400	6
July	75,600			75,600	7
August	61,100			61,100	8
September	65,600			65,600	9
October	46,400			46,400	10
November	36,900			36,900	11
December	40,200			40,200	12
Total for year	567,400	0	0	567,400	
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				567,400	16
Less: Water sold				525,706	17
Losses and unaccounted for				41,694	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,990	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Dry summer - sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				270	24
Date of minimum: 1/20/1998					25
Total KWH used for pumping for the year				853,108	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1961	1961	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	18	2	107	6
Total capacity in gallons	4,500,000	490,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	701	0	0	0	701	1
M	D	6.000	139,640	0	0	0	139,640	2
M	D	8.000	84,477	0	0	0	84,477	3
M	D	12.000	14,408	0	0	0	14,408	4
M	T	16.000	7,920	0	0	0	7,920	5
Total Within Municipality			247,146	0	0	0	247,146	
Total Utility			247,146	0	0	0	247,146	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2	0	0	0	2		1
L	0.750	761	0	0	0	761		2
M	0.750	546	0	0	0	546		3
L	1.000	2,865	3	0	0	2,868		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	6	0	0	(3)	3		10
M	2.000	86	0	0	3	89		11
M	3.000	16	0	0	0	16		12
M	4.000	9	0	0	0	9		13
M	5.000	3	0	0	(3)	0		14
M	6.000		0	0	3	3		15
Total Utility		4,703	3	0	0	4,706	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,353	110	124	0	1,339	1,339	1
0.750	3,333	344	341	0	3,336	3,336	2
1.000	142	9	8	0	143	143	3
1.250	4	0	0	0	4	0	4
1.500	44	6	6	0	44	0	5
2.000	84	12	12	0	84	0	6
3.000	7	1	1	0	7	6	7
4.000	6	0	0	0	6	0	8
6.000	1	0	0	0	1	0	9
Total:	4,974	482	492	0	4,964	4,824	

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	72	1,339	1
0.750	3,229	35	0	1	0	71	3,336	2
1.000	119	13	0	1	0	10	143	3
1.250	4	0	0	0	0	0	4	4
1.500	22	14	0	3	0	5	44	5
2.000	28	48	0	4	0	4	84	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
Total:	4,666	121	0	15	0	162	4,964	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	465	15	14		466	2
Total Fire Hydrants	465	15	14	0	466	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	466
Number of distribution system valves end of year:	549
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

A/C #325, 331, 332, 345, 346 & 348

The additions to these accounts were financed by Utility working capital.

Water Services (Page W-18)

The services added during the year were financed by Utility working capital.

The adjustments relate to reporting errors in prior years.
