



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF FOX POINT WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2000

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF FOX POINT WATER UTILITY

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

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN E ROBERTSON

Title: VILLAGE MANAGER

Office Address:

7200 N SANTA MONICA BLVD.
FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

E-mail Address:

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

Name: MRS JODI L DOBSON

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: www.virchowkrause.com

Date of most recent audit report: 3/2/2001

Period covered by most recent audit: JANUARY 1, 2000 - DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL LYNETT

Title: COMMISSIONER OF PUBLIC WORKS/ENGINEER

Office Address:

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

E-mail Address:

Name: MR PAUL HAUGEN

Title: WATER FOREMAN

Office Address:

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

E-mail Address:

Name: MS SUSAN E ROBERTSON

Title: MANAGER

Office Address:

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

E-mail Address:

Name of utility commission/committee: Village Board of Trustees

Names of members of utility commission/committee:

JOHN DELWICHE, COMMITTEE MEMBER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

SAEED KARSHENAS, COMMITTEE MEMBER

JOHN MAYER, COMMITTEE MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	873,036	890,096	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	396,033	391,084	2
Depreciation Expense (403)	165,050	158,285	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	97,563	98,145	5
Total Operating Expenses	658,646	647,514	
Net Operating Income	214,390	242,582	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	214,390	242,582	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	32,046	36,714	10
Miscellaneous Nonoperating Income (421)	3,566	0	11
Total Other Income	35,612	36,714	
Total Income	250,002	279,296	
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	250,002	279,296	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	111,515	97,023	14
Amortization of Debt Discount and Expense (428)	2,776	1,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,998	1,653	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	117,289	100,476	
Net Income	132,713	178,820	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,239,440	2,060,620	20
Balance Transferred from Income (433)	132,713	178,820	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	2,372,153	2,239,440	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	32,046	5
Total (Acct. 419):	32,046	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	3,566	6
Total (Acct. 421):	3,566	
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):		
NONE		10
Total (Acct. 435)--Debit:	0	
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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	873,036	0	0	0	873,036	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	873,036	0	0	0	873,036	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	107,227		107,227	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	107,227	0	107,227	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,356,263	7,038,867	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,466,515	2,319,528	2
Net Utility Plant	4,889,748	4,719,339	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,011	9,011	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,950	4,950	4
Net Nonutility Property	4,061	4,061	
Investment in Municipality (123)	0	0	5
Other Investments (124)	55,669	31,210	6
Special Funds (125)	752,264	449,367	7
Total Other Property and Investments	811,994	484,638	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	574,338	490,990	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	119,587	126,444	11
Other Accounts Receivable (143)	4,393	1,679	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,378	14,420	14
Materials and Supplies (150)	28,575	31,234	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	742,271	664,767	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,550	14,539	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,550	14,539	
Total Assets and Other Debits	6,460,563	5,883,283	

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)	216,366	216,366	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,372,153	2,239,440	23
Total Proprietary Capital	2,588,519	2,455,806	
LONG-TERM DEBT			
Bonds (221)	1,085,000	1,205,000	24
Advances from Municipality (223)	1,159,117	620,930	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,244,117	1,825,930	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	25,441	9,611	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	27,387	16,127	32
Other Current and Accrued Liabilities (238)	8,536	9,246	33
Total Current and Accrued Liabilities	61,364	34,984	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,566,563	1,566,563	41
Total Liabilities and Other Credits	6,460,563	5,883,283	

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)	7,356,263	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,356,263	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,466,515	0	0	0	10
Total Accumulated Provision	2,466,515	0	0	0	
Net Utility Plant	4,889,748	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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	2,319,528				2,319,528	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	165,050				165,050	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,872				5,872	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	170,922	0	0	0	170,922	13
Debits during year						14
Book cost of plant retired	23,935				23,935	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	23,935	0	0	0	23,935	19
Balance End of Year	2,466,515	0	0	0	2,466,515	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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):					
Nonutility Property	9,011			9,011	2
Total Nonutility Property (121)	9,011	0	0	9,011	
Less accum. prov. depr. & amort. (122)	4,950			4,950	3
Net Nonutility Property	4,061	0	0	4,061	

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 for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	28,575	31,234 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	28,575	31,234

**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)				
1992 MRBs	1,660	428	10,976	1
1999 GO DEBT	187	428	1,716	2
2000 GO DEBT	260	428	3,858	3
2000 GO DEBT - EXPENSES	669	428	0	4
Total			16,550	
Unamortized premium on debt (251)				
NONE				5
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	216,366	1
Changes during year (explain):		
NONE		2
Balance end of year	216,366	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	04/01/1992	06/01/2007	4.00%	1,085,000	1
Total Bonds (Account 221):				1,085,000	

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 from municipality	05/01/1997	06/01/2007	0.00%	101,664	1
Advance from municipality	09/01/1997	09/01/2007	4.64%	137,453	2
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2013	4.30%	290,000	3
ADVANCE FROM MUNICIPALITY	06/01/2000	04/01/2014	5.60%	575,000	4
Advance from municipality	06/01/1996	06/01/2006	5.00%	55,000	5
Total for Account 223				<u>1,159,117</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	97,563	2
Charged electric department expense		3
Charged sewer department expense	2,054	4
Other (explain):		
NONE		5
Total Accruals and other credits	99,617	
Taxes paid during year:		
County, state and local taxes	90,600	6
Social Security taxes	7,931	7
PSC Remainder Assessment	1,086	8
Other (explain):		
NONE		9
Total payments and other debits	99,617	
Balance end of year	0	

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)					
1992 MRB's	6,495	73,743	74,343	5,895	1
Subtotal	6,495	73,743	74,343	5,895	
Advances from Municipality (223)					
1996 Advance	262	2,998	3,019	241	2
Subtotal	262	2,998	3,019	241	
Other Long-Term Debt (224)					
1997 GO DEBT	0	6,749	6,749	0	3
1999 GO DEBT	9,370	12,962	19,142	3,190	4
2000 GO DEBT		18,061		18,061	5
Subtotal	9,370	37,772	25,891	21,251	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	16,127	114,513	103,253	27,387	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,566,563	0	0	0	0	1,566,563	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,566,563	0	0	0	0	1,566,563	
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):		
INVESTMENT IN NORTH SHORE WATER COMMISSION	55,669	2
Total (Acct. 124):	55,669	
Special Funds (125):		
RESERVE ACCOUNT	432,549	3
REDEMPTION ACCOUNT	41,749	4
CONSTRUCTION ACCOUNT	277,966	5
Total (Acct. 125):	752,264	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,587	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	119,587	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	4,393	13
Total (Acct. 143):	4,393	
Receivables from Municipality (145):		
2000 TAX ROLL	15,378	14
Total (Acct. 145):	15,378	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
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	7,197,565	0	0	0	7,197,565	1
Materials and Supplies	29,904	0	0	0	29,904	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,393,021	0	0	0	2,393,021	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,566,563	0	0	0	1,566,563	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,267,885	0	0	0	3,267,885	
Net Operating Income	214,390	0	0	0	214,390	8
Net Operating Income as a percent of Average Net Rate Base						
	6.56%	N/A	N/A	N/A	6.56%	

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	216,366	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,305,796	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,522,162	
Net Income		
Net Income	132,713	5
 Percent Return on Proprietary Capital	 5.26%	

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.

The Utility issued new debt in the amount of \$575,000 on June 1, 2000 to help pay for projects done in 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

March 4, 2002

Jodi Dobson, CPA
Virchow Krause & CO., LLP
P.O. Box 7398
Madison, WI 53707-7398

2000 Analytical Review DWCCA-2090-PJL

Dear Ms. Dobson:

Thank you for your response to our letter of December 19, 2001, concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

1. Kathleen Butzlaff of our office had reviewed the Water Conveyance Charge (WCC-1) revenue during Fox Point's 2001 rate case. On April 23, 2001, Susan Robertson of the utility confirmed that \$1,766 of the revenue in Account 466 was due to this charge. Since the utility is not actually receiving this revenue for reselling water, please report all WCC-1 revenue in Account 474 beginning in 2001. The Village of Whitefish Bay Water Utility and Glendale Water Utility have also been advised to report this revenue in Account 474.

2. Since the assets in question are those of Northshore Water Commission, it is reasonable that they are not shown in the Fox Point annual report. If at any time, Fox Point Water Utility has pumps or other equipment owned solely by them and located within their system, these assets should be reported on pages W-13 through W-16 of the annual reports.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267 9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 AR response letters\2090.doc

cc: Susan Robertson, Village Manager

FINANCIAL SECTION FOOTNOTES

December 18, 2001

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

2000 Analytical Review DWCCA-2090-PJL

Dear Ms. Robertson:

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

1. In regard to the \$3,476 reported in Account 466, Sales for Resale on page W-2, if any of this amount is for revenues from Schedule WCC-1, Water Conveyance Charge, it is more appropriately reported in Account 474. Please follow this procedure in the future.
2. During our review we noted that in the footnotes for the Water Utility Plant in Service schedule on page W-8, the following explanation was given of the additions to Account 332, Water Treatment Equipment: "Sludge system upgrade and parking lot repaving; Klode generator system upgrade and pump repairs." We have several comments/questions about this explanation.

First, if this was a repaving of the parking lot, that cost should be recorded as a maintenance expense. If this is the first time that this parking lot was paved, the cost should be capitalized to Account 331, Structures and Improvements. Second, if the generator is a stand-alone unit, the cost of the generator should be capitalized to Account 323, Other Power Production Equipment. Only generators that are a part of a treatment process and cannot be used other places should be capitalized to Account 332, Water Treatment Equipment. Finally, pump repairs should not be capitalized. More likely accounts for this cost are Account 625, Maintenance of Pumping Plant or Account 635, Maintenance of Water Treatment Plant.

Please provide additional detail to support this plant addition or adjusting entries that will be made during 2001.

3. During our review we noted that while there are dollars reported in Account 325, Electric Pumping Equipment in the Water Utility Plant in Service schedule on page W-8, the Pumping & Power Equipment schedule on page W-13 is blank. Please provide a completed copy of page W-13.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

~~recommendations are intended to provide accounting assistance and should not~~
be construed as criticisms of utility personnel. If you have any questions,
please feel free to contact me at (608) 267-9198. Please respond within 30
days of this letter. We prefer that you respond by e-mail if it is
convenient for you to do so. My e-mail address is
peter.leege@psc.state.wi.us. If we have no questions regarding your
response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2090.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	863,758	1
Total Sales of Water	863,758	
Other Operating Revenues		
Forfeited Discounts (470)	5,436	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,842	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,278	
Total Operating Revenues	873,036	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	157,375	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	142,719	11
Customer Accounts Expenses (901-904)	15,670	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	80,269	14
Total Operation and Maintenance Expenses	396,033	
Other Operating Expenses		
Depreciation Expense (403)	165,050	15
Amortization Expense (404-407)		16
Taxes (408)	97,563	17
Total Other Operating Expenses	262,613	
Total Operating Expenses	658,646	
NET OPERATING INCOME	214,390	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,371	197,498	536,125	4
Commercial	68	56,400	123,953	5
Industrial				6
Total Metered Sales to General Customers (461)	2,439	253,898	660,078	
Private Fire Protection Service (462)	8		3,512	7
Public Fire Protection Service (463)	1		185,968	8
Other Sales to Public Authorities (464)	10	4,091	10,724	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	5,047	3,476	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,460	 263,036	 863,758	

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)	
BAYSIDE (VIA NSWC)	NSWC	683	867	1
WISCONSIN GAS (VIA NSWC)	NSWC	4,364	2,609	2
Total		5,047	3,476	

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)	185,968	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)	185,968	
Forfeited Discounts (470):		
Customer late payment charges	5,436	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,436	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,842	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,842	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	157,375	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	157,375	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	82,605	14
Operation Supplies and Expenses (641)	737	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	48,424	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	840	19
Maintenance of Hydrants (654)	8,484	20
Maintenance of Other Plant (655)	1,629	21
Total Transmission and Distribution Expenses	142,719	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,313	22
Accounting and Collecting Labor (902)	12,215	23
Supplies and Expenses (903)	142	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,670	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,094	27
Office Supplies and Expenses (921)	2,952	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,327	30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	30,436	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	7,568	35
Transportation Expenses (933)	24,892	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	80,269	
 Total Operation and Maintenance Expenses	 396,033	

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		90,600	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,054	2
Net property tax equivalent		88,546	
Social Security		7,931	3
PSC Remainder Assessment		1,086	4
Other (specify): NONE			5
Total tax expense		97,563	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee	Milwaukee			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245913	0.245913			3
County tax rate	mills		8.650014	8.650014			4
Local tax rate	mills		7.437692	7.437692			5
School tax rate	mills		16.349419	16.828818			6
Voc. school tax rate	mills		2.493989	2.493989			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		2.091271	2.091271			9
Total tax rate	mills		37.268298	37.747697			10
Less: state credit	mills		4.544652	4.544652			11
Net tax rate	mills		32.723646	33.203045			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.437692	7.437692			14
Combined School Tax Rate	mills		18.843408	19.322807			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		26.281100	26.760499			17
Total Tax Rate	mills		37.268298	37.747697			18
Ratio of Local and School Tax to Total	dec.		0.705186	0.708931			19
Total tax net of state credit	mills		32.723646	33.203045			20
Net Local and School Tax Rate	mills		23.076273	23.538656			21
Utility Plant, Jan. 1	\$	7,038,866	5,138,372	1,900,494			22
Materials & Supplies	\$	31,234	22,801	8,433			23
Subtotal	\$	7,070,100	5,161,173	1,908,927			24
Less: Plant Outside Limits	\$	2,252,060	1,644,004	608,056			25
Taxable Assets	\$	4,818,040	3,517,169	1,300,871			26
Assessment Ratio	dec.		0.810489	0.810489			27
Assessed Value	\$	3,904,968	2,850,627	1,054,342			28
Net Local & School Rate	mills		23.076273	23.538656			29
Tax Equiv. Computed for Current Year	\$	90,600	65,782	24,818			30
Tax Equivalent per 1994 PSC Report	\$	88,804					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	90,600					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	153,077		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	98,315		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	251,392	0	
PUMPING PLANT			
Land and Land Rights (320)	7,093		12
Structures and Improvements (321)	180,712		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	17,983		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	297,819	33,073	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	503,607	33,073	
WATER TREATMENT PLANT			
Land and Land Rights (330)	19,468		21
Structures and Improvements (331)	251,178		22
Water Treatment Equipment (332)	778,473	50,157	23
Total Water Treatment Plant	1,049,119	50,157	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	1,551		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)			153,077	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			98,315	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	251,392	
PUMPING PLANT				
Land and Land Rights (320)			7,093	12
Structures and Improvements (321)			180,712	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			17,983	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			330,892	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	536,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			19,468	21
Structures and Improvements (331)			251,178	22
Water Treatment Equipment (332)			828,630	23
Total Water Treatment Plant	0	0	1,099,276	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			1,551	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	84,956	2,100	26
Transmission and Distribution Mains (343)	3,489,011	179,421	27
Fire Mains (344)	0		28
Services (345)	776,955	26,180	29
Meters (346)	227,988	14,465	30
Hydrants (348)	164,462	19,235	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,744,923	241,401	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,708		34
Office Furniture and Equipment (391)	13,297		35
Computer Equipment (391.1)	26,167	722	36
Transportation Equipment (392)	88,752	15,978	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,000		39
Laboratory Equipment (395)	5,659		40
Power Operated Equipment (396)	74,767		41
Communication Equipment (397)	241,116		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,360		44
Other Tangible Property (399)	0		45
Total General Plant	489,826	16,700	
Total utility plant in service directly assignable	7,038,867	341,331	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,038,867	341,331	

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)			87,056 26
Transmission and Distribution Mains (343)	12,415		3,656,017 27
Fire Mains (344)			0 28
Services (345)	4,405		798,730 29
Meters (346)	3,515		238,938 30
Hydrants (348)	3,600		180,097 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23,935	0	4,962,389
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,708 34
Office Furniture and Equipment (391)			13,297 35
Computer Equipment (391.1)			26,889 36
Transportation Equipment (392)			104,730 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,000 39
Laboratory Equipment (395)			5,659 40
Power Operated Equipment (396)			74,767 41
Communication Equipment (397)			241,116 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			6,360 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	506,526
Total utility plant in service directly assignable	23,935	0	7,356,263
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,935	0	7,356,263

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	19,100			19,100	1
February	18,200			18,200	2
March	16,300			16,300	3
April	15,200			15,200	4
May	15,300			15,300	5
June	14,400			14,400	6
July	26,400			26,400	7
August	26,700			26,700	8
September	18,600			18,600	9
October	19,600			19,600	10
November	16,400			16,400	11
December	17,200			17,200	12
Total for year	223,400	0	0	223,400	
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				223,400	16
Less: Water sold				263,036	17
Losses and unaccounted for				(39,636)	18
Percent unaccounted for to the nearest whole percent (%)				-18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,340	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Hot weather and lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				300	24
Date of minimum: 3/14/2000					25
Total KWH used for pumping for the year				3,225,800	26
If water is purchased: Vendor Name: North Shore Water Commission Surface Water Filtration Plant					27
Point of Delivery: Lake Michigan					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)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NONE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1956		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	24		6
Total capacity in gallons	1,500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	2,236	0	0	0	2,236	1	
M	D	6.000	110,263	2,459	2,459	0	110,263	2	
P	D	6.000	5,097	788	0	0	5,885	3	
M	D	8.000	61,692	10	10	0	61,692	4	
P	D	8.000	3,215	0	0	0	3,215	5	
M	D	10.000	710	0	0	0	710	6	
M	D	12.000	28,795	0	0	0	28,795	7	
M	D	16.000	3,243	0	0	0	3,243	8	
M	D	20.000	10,408	0	0	0	10,408	9	
Total Within Municipality			225,659	3,257	2,469	0	226,447		
M	T	6.000	16,195	0	0	0	16,195	10	
Total Outside of Municipality			16,195	0	0	0	16,195		
Total Utility			241,854	3,257	2,469	0	242,642		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2	0	0	0	2		1
L	0.750	3	0	0	0	3		2
L	1.000	110	0	0	0	110		3
M	1.000	2,031	42	43	0	2,030		4
L	1.250	14	0	1	0	13		5
P	1.250	1	0	0	0	1		6
M	1.250	107	0	0	0	107		7
M	1.500	77	0	0	0	77		8
P	2.000	1	0	0	0	1		9
M	2.000	75	2	0	0	77		10
L	2.000	1	0	0	0	1		11
M	3.000	13	0	0	0	13		12
M	4.000	7	0	0	0	7		13
P	4.000	1	0	0	0	1		14
M	6.000	3	0	0	0	3		15
M	8.000	1	0	0	0	1		16
Total Utility		2,447	44	44	0	2,447	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)	
0.750	2,199	222	142	0	2,279	0	1
1.000	292	19	17	0	294	0	2
1.500	31	0	0	0	31	0	3
2.000	30	2	5	0	27	0	4
3.000	5	0	3	0	2	0	5
4.000	3	0	0	0	3	0	6
6.000	1	0	0	0	1	0	7
Total:	2,561	243	167	0	2,637	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,094	20	0	1	0	164	2,279	1
1.000	257	21	0	2	0	14	294	2
1.500	12	10	0	4	0	5	31	3
2.000	8	13	0	1	0	5	27	4
3.000	0	0	2	0	0	0	2	5
4.000	0	3	0	0	0	0	3	6
6.000	0	1	0	0	0	0	1	7
Total:	2,371	68	2	8	0	188	2,637	

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	422	6	6		422	2
Total Fire Hydrants	422	6	6	0	422	
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:	422
Number of distribution system valves end of year:	490
Number of distribution valves operated during year:	233

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #654 Maintenance of Hydrants increased due to more hydrants being worked on during the year and the increase in labor and parts cost.

A/C #923 Outside Services decrease due to the rate study done in 1999.

Water Utility Plant in Service (Page W-08)

A/C #332 Water Treatment Equipment
Sludge system upgrade and parking lot repaving; Klode generator system upgrade and pump repairs.

Water Mains (Page W-15)

The Utility financed projects through Utility cash and debt proceeds.

Water Services (Page W-16)

The Utility financed projects through Utility cash and debt proceeds.

Meters (Page W-17)

During 2000, the Utility did not test any meters.
