



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, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

Utility Address: 5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

When was utility organized? 1/4/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PATIN

Title: VILLAGE CLERK/TREASURER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

E-mail Address:

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

Name: DONALD N. VILIONE

Title: CPA

Office Address: VIRHOW, KRAUSE & COMAPNY, LLP

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

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

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

Name: MR. JAMES THOMAS

Title: VILLAGE MANAGER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DONALD N. VILIONE

Title: CPA

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

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 2/13/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: JOHN CURTIS

Title: ACTING 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: MR. JAMES THOMAS VILLAGE MANAGER

Names of members of utility commission/committee:
MR. JOHN CURTIS, ACTING VILLAGE ENGINEER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

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

Contact Person: ROGER JOHNSON
Title: UTILITY SUPERINTENDENT

Telephone: () -

Fax Number:

E-mail Address:

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

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

SALE OF WATER

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,001,544	889,633	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	561,380	551,899	2
Depreciation Expense (403)	141,708	136,017	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	77,153	76,576	5
Total Operating Expenses	780,241	764,492	
Net Operating Income	221,303	125,141	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	221,303	125,141	
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)	3,572	7,998	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,572	7,998	
Total Income	224,875	133,139	
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	224,875	133,139	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	568	670	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	17,636	21,309	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	18,204	21,979	
Net Income	206,671	111,160	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,233,648	3,146,488	20
Balance Transferred from Income (433)	206,671	111,160	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	105,439	24,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,334,880	3,233,648	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	3,572	5
Total (Acct. 419):	3,572	
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	105,439	10
Total (Acct. 435)--Debit:	105,439	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,001,544	0	0	0	1,001,544	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	1,001,544	0	0	0	1,001,544	

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	114,000		114,000	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	19,928		19,928	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,802		10,802	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	144,730	0	144,730	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,856,959	6,625,888	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,795,757	2,672,281	2
Net Utility Plant	4,061,202	3,953,607	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,061,202	3,953,607	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,848	10,531	6
Net Nonutility Property	4,996	5,313	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	195,295	117,636	9
Total Other Property and Investments	200,291	122,949	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,760	247,681	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	758	100,183	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	217,518	216,275	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	92,375	64,000	18
Materials and Supplies (151-163)	26,102	26,539	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	471,513	654,678	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,952	2,521	24
Other Deferred Debits (182-186)	49,316	112,323	25
Total Deferred Debits	51,268	114,844	
Total Assets and Other Debits	4,784,274	4,846,078	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	196,707	196,707	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,334,880	3,233,648	28
Total Proprietary Capital	3,531,587	3,430,355	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	437,257	363,551	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	437,257	363,551	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	10,542	21,162	33
Payables to Municipality (233)	9,400	234,745	34
Customer Deposits (235)			35
Taxes Accrued (236)	74,023	74,461	36
Interest Accrued (237)	3,395	3,734	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	97,360	334,102	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	718,070	718,070	49
Total Liabilities and Other Credits	4,784,274	4,846,078	

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)	6,856,959	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	6,856,959	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,795,757	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	2,795,757	0	0	0	
Net Utility Plant	4,061,202	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,672,281				2,672,281	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	141,708				141,708	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,500				12,500	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	932				932	10
Other credits (specify):						11
					0	12
Total credits	155,140	0	0	0	155,140	13
Debits during year						14
Book cost of plant retired	31,347				31,347	15
Cost of removal	0				0	16
Other debits (specify):						17
NONUTILITY PLANT DEPRECIATI	317				317	18
Total debits	31,664	0	0	0	31,664	19
Balance End of Year	2,795,757	0	0	0	2,795,757	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	15,844			15,844	3
Total Nonutility Property (121)	15,844	0	0	15,844	
Less accum. prov. depr. & amort. (122)	10,531	317		10,848	4
 Net Nonutility Property	 5,313	 (317)	 0	 4,996	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	26,102	26,539 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	26,102	26,539

**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	421	428	1,905	1
7/1/87 ADVANCE FROM MUNICIPALITY	146	428	47	2
Total			1,952	
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):		
NONE		2
Balance end of year	<u><u>196,707</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1
Net amount of bonds outstanding December 31:				<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%	254,684	1
ADVANCE 2001 G.O. BONDS	07/01/2001	04/01/2021	4.82%	128,334	2
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	54,239	3
Total for Account 223				437,257	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	74,461	1
Accruals:		
Charged water department expense	77,153	2
Charged electric department expense		3
Charged sewer department expense	5,300	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>82,453</u>	
Taxes paid during year:		
County, state and local taxes	72,000	6
Social Security taxes	9,900	7
PSC Remainder Assessment	991	8
Other (explain):		
NONE		9
Total payments and other debits	<u>82,891</u>	
Balance end of year	<u><u>74,023</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	613	5,276	5,574	315	2
ADVANCE 1996 G.O. NOTE	3,121	12,360	12,401	3,080	3
ADVANCE 2001 G.O.BONDS - BORROWED ON 12/31/01		0	0	0	4
Subtotal	3,734	17,636	17,975	3,395	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,734	17,636	17,975	3,395	

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	195,295	3
Total (Acct. 125):	195,295	
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	217,518	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	217,518	
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):		
CASH RECEIPT COLLECTIONS IN DECEMBER - DUE FROM VILLAGE	92,375	16
Total (Acct. 145):	92,375	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINING THE INSIDE OF WATER TOWER - AUTHORIZED 3/30/99	49,316	22
Total (Acct. 186):	49,316	
Payables to Municipality (233):		
PAYROLL AND RELATED BENEFITS	9,400	23
Total (Acct. 233):	9,400	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,741,423	0	0	0	6,741,423	1
Materials and Supplies	26,320	0	0	0	26,320	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,734,019	0	0	0	2,734,019	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	3,315,654	0	0	0	3,315,654	
Net Operating Income	221,303	0	0	0	221,303	8
Net Operating Income as a percent of Average Net Rate Base	6.67%	N/A	N/A	N/A	6.67%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	196,707	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,284,264	3
Other (Specify):		4
Total Average Proprietary Capital	3,480,971	
Net Income		
Net Income	206,671	5
Percent Return on Proprietary Capital	5.94%	

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.

The Utility filed a rate application to increase rates in 2001. The PSC hearing is scheduled for 3/5/02.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Account 186 - 3/30/99 was the date PSC authorized the six year amortizator of the water tower painting.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

VK Replied 10/9/02:

1. noted
2. will comply in 2002
3. MMSD - will be footnoted in 2002
4. 13 services were lead and replaced with copper.

September 9, 2002

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

2001 Analytical Review DWCCA-6480-ELE

Dear Ms. Patin:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. We noted that an amount is reported in Account 474, page W-4, described as "WATER TOWER RENTAL FROM CELLULAR PHONE COMPANIES". Apparently our 2000 review letter was misunderstood. In the 2000 report, water tower rental was correctly reported in Account 472, Rents from Water Property, page W-4. However, nothing was reported in either Account 472 or Account 474 for revenues received from Northshore Commission for Wisconsin Gas Company. We indicated in our 2000 review letter that if the amount reported in Account 472 contained the Wisconsin Gas Company revenue, that revenue is more appropriately reported in Account 474. In the 2001 report, the Wisconsin Gas Company revenue is correctly reported in Account 474. However, the water tower rental should not be reported in Account 474. It was correctly reported in Account 472 in 2000. In the future, please report the water tower rental in Account 472. We apologize for any confusion caused by our correspondence.

2. We noted your comment on page W-19 that the larger meters were not tested due to other issues and would be tested in 2002. The Wisconsin Administrative Code requires 6-inch and larger meters to be tested annually. Your 6-inch meter has not been reported as tested for several years. Please confirm you have or will test this meter in 2002.

3. Headnote 5 to the Property Tax Equivalent schedule, page W-7, requests that an explanation be provided when "other" tax is reported. You report an "Other Tax Rate Local" on page W-7. Please furnish an explanation and follow this procedure in the future.

4. We noticed in your 2000 annual report, there are 13 lead services retired and 13 "Lead" services added. We assume these were probably not "lead".

FINANCIAL SECTION FOOTNOTES

Please confirm these were lead or provide the correct type of service.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Whitefish Bay.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	873,685	1
Total Sales of Water	873,685	
Other Operating Revenues		
Forfeited Discounts (470)	6,129	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	121,730	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	127,859	
Total Operating Revenues	1,001,544	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	294,173	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	93,661	11
Customer Accounts Expenses (901-905)	19,802	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	153,744	14
Total Operation and Maintenance Expenses	561,380	
Other Operating Expenses		
Depreciation Expense (403)	141,708	15
Amortization Expense (404-407)		16
Taxes (408)	77,153	17
Total Other Operating Expenses	218,861	
Total Operating Expenses	780,241	
NET OPERATING INCOME	221,303	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	26	1,187	1,482	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	26	1,187	1,482	
Metered Sales to General Customers (461)				
Residential	4,666	393,398	612,540	4
Commercial	119	84,355	106,971	5
Industrial				6
Total Metered Sales to General Customers (461)	4,785	477,753	719,511	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		136,392	8
Other Sales to Public Authorities (464)	11	11,108	14,775	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,358	1,525	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,824	491,406	873,685	

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	1,358	1,525 1
Total		1,358	1,525

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 or Fd-1)	136,392	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)	136,392	
Forfeited Discounts (470):		
Customer late payment charges	6,129	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,129	
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	13,500	10
Other (specify): SALES OF WATER BY NSHORE WATER COMMISSION TO WISCONSIN GAS REMITTED TO VILLAGE	2,791	11
WATER TOWER RENTAL FROM CELLULAR PHONE COMPANIES	105,439	12
Total Other Water Revenues (474)	121,730	
Amortization of Construction Grants (475):		
NONE		13
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)	294,173 3
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	10
Maintenance of Infiltration Galleries and Tunnels (615)	11
Maintenance of Supply Mains (616)	12
Maintenance of Miscellaneous Water Source Plant (617)	13
Total Source of Supply Expenses	294,173
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)	542 35
Transmission and Distribution Lines Expenses (662)	36
Meter Expenses (663)	37
Customer Installations Expenses (664)	38
Miscellaneous Expenses (665)	39
Rents (666)	40
Maintenance Supervision and Engineering (670)	41
Maintenance of Structures and Improvements (671)	42
Maintenance of Distribution Reservoirs and Standpipes (672)	27,532 43
Maintenance of Transmission and Distribution Mains (673)	38,048 44
Maintenance of Fire Mains (674)	45
Maintenance of Services (675)	9,934 46
Maintenance of Meters (676)	5,788 47
Maintenance of Hydrants (677)	11,817 48
Maintenance of Miscellaneous Plant (678)	49
Total Transmission and Distribution Expenses	93,661
 CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	1,432 50
Meter Reading Labor (902)	14,279 51
Customer Records and Collection Expenses (903)	4,091 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	19,802	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	52,685	56
Office Supplies and Expenses (921)	515	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	49,568	59
Property Insurance (924)	1,000	60
Injuries and Damages (925)	8,394	61
Employee Pensions and Benefits (926)	41,400	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	182	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	153,744	
 Total Operation and Maintenance Expenses	561,380	

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		5,300	2
Net property tax equivalent		66,262	
Social Security		9,900	3
PSC Remainder Assessment		991	4
Other (specify): NONE			5
Total tax expense		<u>77,153</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		5.330000				4
Local tax rate	mills		5.330000				5
School tax rate	mills		11.970000				6
Voc. school tax rate	mills		2.010000				7
Other tax rate - Local	mills		1.680000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.520000				10
Less: state credit	mills		1.780000				11
Net tax rate	mills		24.740000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.330000				14
Combined School Tax Rate	mills		13.980000				15
Other Tax Rate - Local	mills		1.680000				16
Total Local & School Tax	mills		20.990000				17
Total Tax Rate	mills		26.520000				18
Ratio of Local and School Tax to Total	dec.		0.791478				19
Total tax net of state credit	mills		24.740000				20
Net Local and School Tax Rate	mills		19.581169				21
Utility Plant, Jan. 1	\$	6,625,888	6,625,888				22
Materials & Supplies	\$	26,539	26,539				23
Subtotal	\$	6,652,427	6,652,427				24
Less: Plant Outside Limits	\$	3,213,084	3,213,084				25
Taxable Assets	\$	3,439,343	3,439,343				26
Assessment Ratio	dec.		1.010000				27
Assessed Value	\$	3,473,736	3,473,736				28
Net Local & School Rate	mills		19.581169				29
Tax Equiv. Computed for Current Year	\$	68,020	68,020				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)	431,469		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	416,415	1,164	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	880,983	1,164	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	403,808		22
Water Treatment Equipment (332)	1,319,173	38,178	23
Total Water Treatment Plant	1,753,835	38,178	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			196,666	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			148,559	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	345,225	
PUMPING PLANT				
Land and Land Rights (320)			9,156	12
Structures and Improvements (321)			431,469	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			23,943	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			417,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	882,147	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)			403,808	22
Water Treatment Equipment (332)			1,357,351	23
Total Water Treatment Plant	0	0	1,792,013	
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)	1,662,830	121,965	27
Fire Mains (344)	0		28
Services (345)	519,778	41,128	29
Meters (346)	498,652	24,883	30
Hydrants (348)	592,379	26,536	31
Other Transmission and Distribution Plant (349)	19,034		32
Total Transmission and Distribution Plant	3,490,937	214,512	
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)	21,650	6,250	37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	42,208	1,418	39
Laboratory Equipment (395)	6,297	896	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	44,713		42
SCADA Equipment (397.1)	27,339		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	154,908	8,564	
Total utility plant in service directly assignable	6,625,888	262,418	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,625,888	262,418	

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)	3,200		1,781,595 27
Fire Mains (344)			0 28
Services (345)	3,400		557,506 29
Meters (346)	22,397		501,138 30
Hydrants (348)	2,350		616,565 31
Other Transmission and Distribution Plant (349)			19,034 32
Total Transmission and Distribution Plant	31,347	0	3,674,102
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)			27,900 37
Stores Equipment (393)			60 38
Tools, Shop and Garage Equipment (394)			43,626 39
Laboratory Equipment (395)			7,193 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			44,713 42
SCADA Equipment (397.1)			27,339 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	163,472
Total utility plant in service directly assignable	31,347	0	6,856,959
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	31,347	0	6,856,959

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)	103,751	1.67%	3,284	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	62,724	1.77%	2,629	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	166,475		5,913	
PUMPING PLANT				
Structures and Improvements (321)	109,603	2.43%	10,485	8
Boiler Plant Equipment (322)	0	1.00%		9
Other Power Production Equipment (323)	19,558	3.53%	845	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	261,495	3.53%	14,720	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	390,656		26,050	
WATER TREATMENT PLANT				
Structures and Improvements (331)	251,935	2.50%	10,095	16
Water Treatment Equipment (332)	584,046	2.75%	36,802	17
Total Water Treatment Plant	835,981		46,897	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	184,401	1.86%	3,612	19
Transmission and Distribution Mains (343)	437,159	0.92%	15,845	20
Fire Mains (344)	0			21
Services (345)	261,608	2.00%	10,773	22
Meters (346)	177,895	5.00%	24,995	23
Hydrants (348)	95,401	1.57%	9,490	24
Other Transmission and Distribution Plant (349)	5,555	5.00%	952	25
Total Transmission and Distribution Plant	1,162,019		65,667	

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					107,035	3
314					0	4
315					0	5
316					65,353	6
317					0	7
	0	0	0	0	172,388	
321					120,088	8
322					0	9
323					20,403	10
324					0	11
325					276,215	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	416,706	
331					262,030	16
332					620,848	17
	0	0	0	0	882,878	
341					0	18
342					188,013	19
343	3,200	0			449,804	20
344		0			0	21
345	3,400	0			268,981	22
346	22,397	0	932		181,425	23
348	2,350	0			102,541	24
349					6,507	25
	31,347	0	932	0	1,197,271	

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)	1,623	2.27%	70	26
Office Furniture and Equipment (391)	9,437	6.67%	140	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	16,775	14.29%	3,540	29
Stores Equipment (393)	60	5.88%		30
Tools, Shop and Garage Equipment (394)	35,250	6.67%	2,863	31
Laboratory Equipment (395)	6,582	5.88%	397	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	44,092	9.09%	77	34
SCADA Equipment (397.1)	3,331	8.33%	2,277	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	117,150		9,364	
Total accum. prov. directly assignable	2,672,281		153,891	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,672,281		153,891	

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					1,693	26
391					9,577	27
391.1					0	28
392					20,315	29
393					60	30
394					38,113	31
395					6,979	32
396					0	33
397					44,169	34
397.1					5,608	35
398					0	36
399					0	37
	0	0	0	0	126,514	
	31,347	0	932	0	2,795,757	
					0	38
	31,347	0	932	0	2,795,757	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

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	33,600			33,600	1
February	29,700			29,700	2
March	32,600			32,600	3
April	30,100			30,100	4
May	32,600			32,600	5
June	38,800			38,800	6
July	71,500			71,500	7
August	55,900			55,900	8
September	38,400			38,400	9
October	31,600			31,600	10
November	33,300			33,300	11
December	32,400			32,400	12
Total annual pumpage	460,500	0	0	460,500	
Less: Water sold				491,406	13
Volume pumped but not sold				(30,906)	14
Volume sold as a percent of volume pumped				107%	15
Volume used for water production, water quality and system maintenance				534	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				534	19
Volume pumped but unaccounted for				(31,440)	20
Percent of water lost				-7%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,590	23
Date of maximum: 7/13/2001					24
Cause of maximum: HOT WEATHER					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				590	26
Date of minimum: 10/8/2001					27
Total KWH used for pumping for the year				896,119	28
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					29
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,100	35	36	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#1 H.S.	#1 RAW	1
Location	1	1	1	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	5
Year Installed	1961	1961	1971	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	9
Year Installed	1961	1961	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	75	125	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RECLAIM	#1 TRANSFER	#1 WASH	14
Location	1	1	1	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	FAIRBANKS	WORTHINGTON	WORTHINGTON	18
Year Installed	1961	1961	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22
Year Installed	1961	1961	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	15	50	60	25
				26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2 BOOSTER	#2 H.S.	#2 RAW	1
Location	2	2	2	2
Purpose	B	P	P	3
Destination	D	D	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	5
Year Installed	1961	1961	1971	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	9
Year Installed	1961	1961	1961	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	150	200	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 RECLAIM	#2 TRANSFER	#2 WASH	14
Location	2	2	2	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	MORSE	WORTHINGTON	WORTHINGTON	18
Year Installed	1961	1989	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22
Year Installed	1961	1961	1961	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	15	100	60	25
				26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 H.S.	#3 RAW	#3 TRANSFER	1
Location	3	3	3	2
Purpose	P	P	P	3
Destination	D	T	R	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	5
Year Installed	1961	1971	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1961	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	200	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 H.S.	#4 RAW	#5 H.S.	14
Location	4	4	5	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	ALLIS CHALMERS	18
Year Installed	1961	1971	1961	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	0	0	0	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	ALLIS CHALMERS	22 23
Year Installed	1961	1971	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	200	500	26

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3 4
Year constructed	1961	1961	1948	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	18	2	107	9 10
Total capacity in gallons (actual)	4,500,000	490,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13 14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15 16 17
Filters, type (gravity, pressure, other, none)	OTHER			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Y			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	701	0	0	0	701	1
M	D	6.000	139,215	0	0	0	139,215	2
M	D	8.000	84,477	992	678	0	84,791	3
P	D	8.000	425	0	0	0	425	4
M	D	12.000	14,408	0	0	0	14,408	5
M	T	16.000	7,920	0	0	0	7,920	6
Total Within Municipality			247,146	992	678	0	247,460	
Total Utility			247,146	992	678	0	247,460	

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
M	0.750	546	0	0	0	546		2
L	0.750	761	0	0	0	761		3
P	1.000		26			26		4
M	1.000	348	0	0	0	348		5
L	1.000	2,869	0	26	0	2,843		6
M	1.250	27	0	0	0	27		7
L	1.250	9	0	0	0	9		8
L	1.500	4	0	0	0	4		9
M	1.500	21	0	0	0	21		10
L	2.000	2	0	0	0	2		11
M	2.000	91	0	0	0	91		12
M	3.000	16	0	0	0	16		13
M	4.000	9	0	0	0	9		14
M	6.000	3	0	0	0	3		15
Total Utility		4,708	26	26	0	4,708	0	

METERS

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

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	1,345	106	105	0	1,346	106	1
0.750	3,348	212	246	0	3,314	212	2
1.000	145	8	8	0	145	8	3
1.250	4	0	0	0	4	0	4
1.500	43	2	2	0	43	0	5
2.000	82	2	2	0	82	0	6
3.000	6	0	0	0	6	0	7
4.000	6	0	0	0	6	0	8
6.000	1	0	0	0	1	0	9
Total:	4,980	330	363	0	4,947	326	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,261	5	0	0	0	80	1,346	1
0.750	3,229	33	0	0	0	52	3,314	2
1.000	120	13	0	1	0	11	145	3
1.250	4	0	0	0	0	0	4	4
1.500	23	13	0	3	0	4	43	5
2.000	27	49	0	2	0	4	82	6
3.000	2	3	0	1	0	0	6	7
4.000	0	2	0	4	0	0	6	8
6.000	0	1	0	0	0	0	1	9
Total:	4,666	119	0	11	0	151	4,947	

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	0		0	1
Within Municipality	466	6	6		466	2
Total Fire Hydrants	466	6	6	0	466	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 178
 Number of distribution system valves end of year: 550
 Number of distribution valves operated during year: 189

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 602 Purchased Water decreased as a result of lower operating costs of the North Shore Water Commission (NSWC) and a reduction in the percent allocated to the Village of Whitefish Bay.

Account 923 Outside services increased as a result of the \$39,526 write-off of the ozone membrane study (included in other debits in prior years) because the project was scrapped in 2001.

Account 623 Power purchased does not apply because of purchased water from NSWC.

Sources of Water Supply - Statistics (Page W-12)

The utility contacted the North Shore Water Commission (NSWC) which supplies the statistics for "purchased water gallons pumped to inquire if the statistical data was accurate. The NSWC indicated that there is a Venturi meter that measures the gallons pumped and that meter can have a variance up to 10% of the actual gallons pumped. The NSWC is aware of the situation.

Water Mains (Page W-17)

The water main additions were financed as follows: 953 feet were financed by an advance from the Village and 39 feet were financed from operating capital.

Water Services (Page W-18)

Services were financed as follows: 23 - advance from Village; 3 - operating capital.

Meters (Page W-19)

The larger meters are because certain residents have pools in their homes.

The larger meters were not tested in accordance with regulations because other issues required attention in 2001. The utility plans to comply with regulations in 2002.

Hydrants and Distribution System Valves (Page W-20)

Due to lack of manpower and other utility projects in 2001 the Utility was unable to test the required number of valves and hydrants.
