



3014 (02-05-09)

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, 2008

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Fox Point Water Utility
Fox Point, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Fox Point Water Utility, an enterprise fund of the Village of Fox Point as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
March 19, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF FOX POINT WATER UTILITY

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

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN E ROBERTSON

Title: VILLAGE MANAGER

Office Address:

7200 N SANTA MONICA BLVD.
FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

Email Address: srobertson@vil.fox-point.wi.us

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

Name: WENDI UNGER

Title: SENIOR MANAGER

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: wunger@virchowkrause.com

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

Name: BILL WARNER

Title: CHAIRPERSON

Office Address:

7200 N SANTA MONICA BLVD.
FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

Email Address:

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

YES

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

Name: WENDI UNGER

Title: SENIOR MANAGER

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: wunger@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

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

Email Address:

Name: MR SCOTT BRANDMEIER

Title: DEPARTMENT OF PUBLIC WORKS DIRECTOR

Office Address:

7200 N SANTA MONICA BLVD.
FOX POINT, WI 53217

Telephone: (414) 351 - 8900

Fax Number: (414) 351 - 8909

Email Address: sbrandmeier@vil.fox-point.wi.us

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

Email Address: srobertson@vil.fox-point.wi.us

Name of utility commission/committee: WATER / SEWER UTILITY COMMITTEE

Names of members of utility commission/committee:

- JOHN DELWICHE, COMMITTEE MEMBER
- SAEED KARSHENAS, COMMITTEE MEMBER
- RICHARD MARCUS, COMMITTEE MEMBER
- JOHN MAYER, COMMITTEE MEMBER
- BILL WARNER, TRUSTEE, UTILITY COMM CHAIR

Is sewer service rendered by the utility? YES

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:

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:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email 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)	1,248,391	1,232,525	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	603,189	551,910	2
Depreciation Expense (403)	260,852	243,529	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,852	119,224	5
Total Operating Expenses	977,893	914,663	
Net Operating Income	270,498	317,862	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	270,498	317,862	
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)	29,277	59,985	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	29,277	59,985	
Total Income	299,775	377,847	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,914)	(27,914)	12
Other Income Deductions (426)	25,188	25,188	13
Total Miscellaneous Income Deductions	(2,726)	(2,726)	
Income Before Interest Charges	302,501	380,573	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,587	50,699	14
Amortization of Debt Discount and Expense (428)	5,235	4,035	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	39,822	54,734	
Net Income	262,679	325,839	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,202,946	4,877,107	20
Balance Transferred from Income (433)	262,679	325,839	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)	5,465,625	5,202,946	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,248,391	0	1,248,391	1
Total (Acct. 400):	1,248,391	0	1,248,391	
Operation and Maintenance Expense (401-402):				
Derived	603,189	0	603,189	2
Total (Acct. 401-402):	603,189	0	603,189	
Depreciation Expense (403):				
Derived	260,852	0	260,852	3
Total (Acct. 403):	260,852	0	260,852	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	113,852	0	113,852	5
Total (Acct. 408):	113,852	0	113,852	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	270,498	0	270,498	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	25,784	0	25,784	11
NORTH SHORE WATER COMMISSION INTEREST INCOME	3,493		3,493	12
Total (Acct. 419):	29,277	0	29,277	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	29,277	0	29,277	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(27,914)	0	(27,914)	15
NONE			0	16
Total (Acct. 425):	(27,914)	0	(27,914)	
Other Income Deductions (426):				
NONE			0	17
Depreciation Expense on Contributed Plant - Water	0	25,188	25,188	18
Total (Acct. 426):	0	25,188	25,188	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,914)	25,188	(2,726)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	34,587	0	34,587	19
Total (Acct. 427):	34,587	0	34,587	
Amortization of Debt Discount and Expense (428):				
AMMORTIZATION OF DEBT DISCOUNT EXPENSE	5,235		5,235	20
Total (Acct. 428):	5,235	0	5,235	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	39,822	0	39,822	
NET INCOME:	287,867	(25,188)	262,679	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,287,135	915,811	5,202,946	25
Total (Acct. 216):	4,287,135	915,811	5,202,946	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	287,867	(25,188)	262,679	26
Total (Acct. 433):	287,867	(25,188)	262,679	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,575,002	890,623	5,465,625	

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	1,248,391	0	0	0	1,248,391	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 -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	1,248,391	0	0	0	1,248,391	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	123,258	0	123,258	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	123,258	0	123,258	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	10,206,000	9,639,505	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,175,908	3,910,298	2
Net Utility Plant	6,030,092	5,729,207	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,011	9,011	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,805	6,540	4
Net Nonutility Property	2,206	2,471	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,989	94,318	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	5,195	96,789	
CURRENT AND ACCRUED ASSETS			
Cash (131)		0	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	1,251,720	1,120,005	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	175,930	180,674	15
Other Accounts Receivable (143)	4,381	2,925	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	28,985	25,531	18
Plant Materials and Operating Supplies (154)	28,820	28,820	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,489,836	1,357,955	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,849	29,967	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	26,849	29,967	
Total Assets and Other Debits	7,551,972	7,213,918	

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	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	5,465,625	5,202,946	35
Total Proprietary Capital	5,681,991	5,419,312	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	1,302,017	1,215,441	38
Total Long-Term Debt	1,302,017	1,215,441	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,274	22,660	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	11,440	17,400	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	101,863	92,485	46
Total Current and Accrued Liabilities	143,577	132,545	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	5,681	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	418,706	446,620	49
Total Deferred Credits	424,387	446,620	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,551,972	7,213,918	

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)	
First of Year:					
Total Utility Plant - First of Year	9,639,505	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,521,445	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,568,581	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	115,974				8
Total Utility Plant	10,206,000	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,485,462	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	690,446	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	4,175,908	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,030,092	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	3,245,040				3,245,040	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	260,852				260,852	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,833				7,833	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Depreciation of non-utility property	(265)				(265)	12
					0	13
					0	14
					0	15
Total credits	268,420	0	0	0	268,420	16
Debits during year						17
Book cost of plant retired	27,998				27,998	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	27,998	0	0	0	27,998	25
Balance end of year (111.1)	3,485,462	0	0	0	3,485,462	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	665,258				665,258	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	25,188				25,188	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,188	0	0	0	25,188	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	690,446	0	0	0	690,446	26
Footnotes						27

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
Nonutility Property	9,011			9,011	2
Total Nonutility Property (121)	9,011	0	0	9,011	
Less accum. prov. depr. & amort. (122)	6,540	265		6,805	3
Net Nonutility Property	2,471	(265)	0	2,206	

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

Particulars (a)	Amount (b)
Balance first of year	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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	28,820	28,820
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	28,820	28,820

**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 DEBT REFINANCED IN 2003	0	428	1,016	1
2000 GO DEBT	217	428	3,146	2
2003 GO DEBT	145	428	1,309	3
2004 GO DEBT	604	428	3,323	4
2004 LOSS ON ADVANCE REFUNDING	2,963	428	16,295	5
2006 GO DEBT	106	428	843	6
2008 GO DEBT	0	428	917	7
Total			26,849	
Unamortized premium on debt (251)				
2008 GO DEBT	0	428	5,681	8
Total			5,681	

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	<u><u>216,366</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
None				0	1
Total Bonds (Account 221):				0	

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 from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2008 GO DEBT	04/01/2008	04/01/2023	3.99%	185,000	2
2004 GO DEBT	08/01/2004	04/01/2012	2.85%	652,017	3
2006 GO DEBT	03/01/2006	04/01/2021	3.77%	315,000	4
2000 GO DEBT	06/01/2000	04/01/2014	5.60%	0	5
2003 GO DEBT	04/01/2003	04/01/2017	3.90%	150,000	6
Total for Account 224				1,302,017	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	111,760	2
Charged electric department expense		3
Charged sewer department expense	2,092	4
Other (explain):		
NONE		5
Total Accruals and other credits	113,852	
Taxes paid during year:		
County, state and local taxes	101,321	6
Social Security taxes	10,060	7
PSC Remainder Assessment	2,471	8
Other (explain):		
NONE		9
Total payments and other debits	113,852	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2000 GO	387	386	773	0	3
2003 GO	2,562	3,744	5,123	1,183	4
2004 GO	5,876	22,980	23,503	5,353	5
2006 GO	8,575	5,034	11,148	2,461	6
2008 GO		2,443		2,443	7
Subtotal	17,400	34,587	40,547	11,440	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	17,400	34,587	40,547	11,440	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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	2,989	2
Total (Acct. 124):	2,989	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	175,930	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	175,930	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SUNDRY	4,381	14
Total (Acct. 143):	4,381	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE ON THE TAX ROLL	28,985	15
Total (Acct. 145):	28,985	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		418,706
NONE		24
Total (Acct. 253):		418,706

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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 contributed plant in service, 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 (101.1)	8,284,063	0	0	0	8,284,063	1
Materials and Supplies	28,820	0	0	0	28,820	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,365,251	0	0	0	3,365,251	4
Customer Advances for Construction					0	5
Regulatory Liability	432,663	0	0	0	432,663	6
NONE					0	7
Average Net Rate Base	4,514,969	0	0	0	4,514,969	
Net Operating Income	270,498	0	0	0	270,498	8
Net Operating Income as a percent of						
Average Net Rate Base	5.99%	N/A	N/A	N/A	5.99%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	446,620	0	0	0	446,620	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,914	0	0	0	27,914	3
Other (specify):						
NONE					0	4
Balance End of Year	418,706	0	0	0	418,706	

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.

Utility had a rate increase effective 12/22/07.

5. Obligations incurred or assumed, excluding commercial paper.

Utility borrowed \$185,000 during 2008 to finance water projects.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,189,371	1,146,293	1
Total Sales of Water	1,189,371	1,146,293	
Other Operating Revenues			
Forfeited Discounts (470)	11,476	6,273	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	47,544	79,959	5
Total Other Operating Revenues	59,020	86,232	
Total Operating Revenues	1,248,391	1,232,525	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	265,255	201,155	6
Pumping Expenses (620-625)	0	0	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	151,629	185,011	9
Customer Accounts Expenses (901-906)	17,833	17,019	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	168,472	148,725	12
Total Operation and Maintenance Expenses	603,189	551,910	
Other Operating Expenses			
Depreciation Expense (403)	260,852	243,529	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	113,852	119,224	15
Total Other Operating Expenses	374,704	362,753	
Total Operating Expenses	977,893	914,663	
NET OPERATING INCOME	270,498	317,862	

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 (Account 461).
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 (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,375	184,260	727,060	5
Commercial (461.2)	74	55,213	196,916	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	2,449	239,473	923,976	
Private Fire Protection Service (462)	12		4,831	9
Public Fire Protection Service (463)	1		256,518	10
Other Water Sales (465)	9	3,753	4,046	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,471	243,226	1,189,371	

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)	1
NONE				1
Total		0	0	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	256,518	3
NONE		4
Total Public Fire Protection Service (463)	256,518	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	11,476	6
Other (specify):		
Total Forfeited Discounts (470)	11,476	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER CONVEYANCE CHARGE	20,827	9
NORTH SHORE WATER COMMISSION WCC REVENUES	21,725	10
Return on net investment in meters charged to sewer department	4,992	11
Other (specify):		
Total Other Water Revenues (474)	47,544	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)	265,255	201,155	* 2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	265,255	201,155	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	93,282	99,216	14
Operation Supplies and Expenses (641)	2,234	2,358	15
Maintenance of Distribution Reservoirs and Standpipes (650)	652	0	16
Maintenance of Mains (651)	42,754	70,279	* 17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	502	1,532	19
Maintenance of Hydrants (654)	8,738	7,564	20
Maintenance of Other Plant (655)	3,467	4,062	21
Total Transmission and Distribution Expenses	151,629	185,011	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,526	3,913	22
Accounting and Collecting Labor (902)	12,858	12,402	23
Supplies and Expenses (903)	449	704	24
Uncollectible Accounts (904)		0	25

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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	17,833	17,019	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,592	10,473	28
Office Supplies and Expenses (921)	4,034	5,444	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	12,199	11,566	31
Property Insurance (924)	3,240	4,100	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	95,750	65,887	* 34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	7,468	5,419	36
Transportation Expenses (933)	33,189	45,836	* 37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	168,472	148,725	
Total Operation and Maintenance Expenses	603,189	551,910	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The utility does not report power used for pumping as all water is purchased.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 651 & 933 - The number of main breaks was higher in 2007 than in 2008. The Village also utilized the Village DPW vehicles in 2007 because of these breaks which resulted in lower transportation costs in 2008.

Account 601 - Increase in purchase water due to increase in operating costs in the North Shore Water Commission passed through to the Utility due to a interconnector between Village and adjacent community being left open during valve repairs.

Account 926 - Increase in employee benefits is due to the payoff of the Wisconsin retirement liability by North Shore Water Commission during 2008 and passed through to the Utility.

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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		103,413	104,719	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,092	1,921	2
Net property tax equivalent		101,321	102,798	
Social Security		10,060	10,852	3
PSC Remainder Assessment		2,471	5,574	4
Other (specify): NONE			0	5
Total tax expense		113,852	119,224	

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 (total of utility financed and contributed plant), 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		0.206507	0.206507			3
County tax rate	mills		6.076639	6.076639			4
Local tax rate	mills		6.659370	6.659370			5
School tax rate	mills		11.632248	13.516567			6
Voc. school tax rate	mills		2.233337	2.233337			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		1.571065	1.571065			9
Total tax rate	mills		28.379166	30.263485			10
Less: state credit	mills		3.680048	3.680048			11
Net tax rate	mills		24.699118	26.583437			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.659370	6.659370			14
Combined School Tax Rate	mills		13.865585	15.749904			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.524955	22.409274			17
Total Tax Rate	mills		28.379166	30.263485			18
Ratio of Local and School Tax to Total	dec.		0.723240	0.740472			19
Total tax net of state credit	mills		24.699118	26.583437			20
Net Local and School Tax Rate	mills		17.863396	19.684300			21
Utility Plant, Jan. 1	\$	9,639,505	2,602,666	7,036,839			22
Materials & Supplies	\$	28,820	7,781	21,039			23
Subtotal	\$	9,668,325	2,610,447	7,057,878			24
Less: Plant Outside Limits	\$	3,109,075	839,450	2,269,625			25
Taxable Assets	\$	6,559,250	1,770,997	4,788,253			26
Assessment Ratio	dec.		0.821457	0.821457			27
Assessed Value	\$	5,388,142	1,454,798	3,933,344			28
Net Local & School Rate	mills		17.863396	19.684300			29
Tax Equiv. Computed for Current Year	\$	103,413	25,988	77,425			30
Tax Equivalent per 1994 PSC Report	\$	88,804					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	103,413					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.
the other non-local tax rate is for Milwaukee Metropolitan Sewer District.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$10,000. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	153,077				153,077	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	98,312				98,312	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	251,389	0	0	0	251,389	
PUMPING PLANT						
Land and Land Rights (320)	7,093				7,093	11
Structures and Improvements (321)	180,712				180,712	12
Other Power Production Equipment (323)	17,983				17,983	13
Electric Pumping Equipment (325)	428,451	5,483			433,934	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,900				7,900	16
Total Pumping Plant	642,139	5,483	0	0	647,622	
WATER TREATMENT PLANT						
Land and Land Rights (330)	19,468				19,468	17
Structures and Improvements (331)	252,962	25,050			278,012	18
Sand or Other Media Filtration Equipment (332)	1,369,044				1,369,044	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	1,641,474	25,050	0	0	1,666,524	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	1,551	0			1,551	23
Distribution Reservoirs and Standpipes (342)	105,334	0			105,334	24
Transmission and Distribution Mains (343)	3,514,874	292,487	23,208		3,784,153	25
Services (345)	647,348	86,584			733,932	26
Meters (346)	265,443	42,090	3,290		304,243	27
Hydrants (348)	293,062	33,387	1,500		324,949	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$10,000. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	423				423	29
Total Transmission and Distribution Plant	4,828,035	454,548	27,998	0	5,254,585	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	4,708				4,708	31
Office Furniture and Equipment (391)	14,635				14,635	32
Computer Equipment (391.1)	43,973				43,973	33
Transportation Equipment (392)	149,967				149,967	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	47,424				47,424	36
Laboratory Equipment (395)	15,602				15,602	37
Power Operated Equipment (396)	74,767	17,223			91,990	38
Communication Equipment (397)	287,369				287,369	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	45,200	457			45,657	41
Total General Plant	683,645	17,680	0	0	701,325	
Total utility plant in service directly assignable	8,046,682	502,761	27,998	0	8,521,445	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,046,682	502,761	27,998	0	8,521,445	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$10,000. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,240,994				1,240,994	25
Services (345)	263,973				263,973	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$10,000. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	63,614				63,614	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,568,581	0	0	0	1,568,581	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,568,581	0	0	0	1,568,581	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,568,581	0	0	0	1,568,581	

SOURCES OF WATER SUPPLY - 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	22,800			22,800	1
February	21,200			21,200	2
March	21,200			21,200	3
April	20,600			20,600	4
May	26,500			26,500	5
June	28,000			28,000	6
July	33,800			33,800	7
August	41,700			41,700	8
September	30,200			30,200	9
October	24,900			24,900	10
November	19,100			19,100	11
December	18,200			18,200	12
Total annual pumpage	308,200	0	0	308,200	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	308,200	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	308,200	3
Less: Gallons (000's) sold:	243,226	4
Gallons (000's) entering distribution system but not sold:	64,974	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	50	10
Subtotal Estimated Usage:	55	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	200	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	64,718	17
Subtotal of Estimated Losses:	64,919	18
Percentage of water entering distribution system sold:	79%	19
Percentage of unaccounted for water:	21%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,946	22
Date of maximum: 09/11/2008		23
Cause of maximum: Hot Weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	478	25
Date of minimum: 12/15/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	27
If water is purchased:		28
Vendor Name: NORTH SHORE WATER COMMISSION		29
Point of Delivery: FILTRATION PLANT		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	9	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	6,800	35
Outside municipality?	1,380	36

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					No

1

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

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 (actual)	1,500,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			10
Points of application (wellhouse, central facilities, booster station, other)	OTHER			11
Filters, type (gravity, pressure, other, none)	OTHER			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			13
Is a corrosion control chemical used (yes, no)?	N			14
Is water fluoridated (yes, no)?	Y			15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	3.000	0	60			60	1
M	D	4.000	2,236				2,236	2
M	D	6.000	106,947				106,947	3
P	D	6.000	6,036	1,101	1,101		6,036	4
M	D	8.000	65,976				65,976	5
P	D	8.000	3,215	1,800	1,800		3,215	6
M	D	10.000	710				710	7
M	D	12.000	28,795				28,795	8
P	D	12.000	10				10	9
M	D	16.000	3,243				3,243	10
M	D	20.000	10,408				10,408	11
Total Within Municipality			227,576	2,961	2,901	0	227,636	
M	T	6.000	16,195				16,195	12
Total Outside of Municipality			16,195	0	0	0	16,195	
Total Utility			243,771	2,961	2,901	0	243,831	

WATER MAINS

Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All main additions were financed by utility cash on hand.

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	0.750	3				3		1
M	0.750	2				2		2
P	1.000	3				3		3
L	1.000	109				109		4
M	1.000	2,024				2,024		5
M	1.250	107				107		6
L	1.250	13				13		7
P	1.250	7				7		8
P	1.500	5				5		9
M	1.500	78				78		10
L	2.000	1				1		11
M	2.000	77				77		12
P	2.000	4				4		13
M	3.000	13				13		14
P	3.000		1			1		15
M	4.000	7				7		16
P	4.000	1				1		17
M	6.000	4				4		18
M	8.000	1				1		19
Total Utility		2,459	1	0	0	2,460	0	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All water services additions were financed by utility cash on hand.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

At this time the utility beleives all services are in use.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	2,228		29		2,199	100	1
1.000	331		17		314	0	2
1.500	21	2			23	0	3
2.000	18				18	0	4
3.000	2		1		1	0	5
4.000	1				1	0	6
6.000	2				2	0	* 7
Total:	2,603	2	47	0	2,558	100	

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	2,089	23	0	1	0	86	2,199	1
1.000	279	20	0	1	0	14	314	2
1.500	5	13	0	5	0	0	23	3
2.000	2	15	0	1	0	0	18	4
3.000	0	0	0	1	0	0	1	5
4.000	0	1	0	0	0	0	1	6
6.000	0	2	0	0	0	0	2	* 7
Total:	2,375	74	0	9	0	100	2,558	

METERS

Meters (Page W-21)

Explain program for replacing or testing meters 1" or smaller.

Meters are tested on a rotating basis driven by when meters are installed. The number of meters tested will vary from year to year.

If 2-inch or greater meters are reported as residential, please explain.

the large residential meters are for home irrigation systems.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No, the utility does not maintain any station meters due to the fact that it purchases water from North Shore Water Commission. The meter is owned and maintained by North Shore Water Commission.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The utility plans on testing these meters in 2009.

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	431	6	6		431	2
Total Fire Hydrants	431	6	6	0	431	
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:	431
Number of distribution system valves end of year:	526
Number of distribution valves operated during year:	263