



3013 (02-05-09)

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, 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.

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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

Email Address: B.Patin@wfbvillage.org

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

Name: MR. DONALD VILIONE

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: dvilione@virchowkrause.com

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

Name: MR. JAMES GRASSMAN

Title: VILLAGE MANAGER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

Email Address: J.Grassman@wfbvillage.org

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: MR. DONALD VILIONE

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: dvilione@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/15/2009

Period covered by most recent audit: 1/1/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: DANIEL NAZE

Title: VILLAGE ENGINEER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

Email Address: engineer@village.whitefish-bay.wi.us

Name of utility commission/committee: MR. JAMES GRASSMAN VILLAGE MANAGER

Names of members of utility commission/committee:
DANIEL NAZE, 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:

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

Contact Person: ERIC KIEFER

Title: UTILITY SUPERINTENDENT

Telephone: () -

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2008 12/31/2008

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)	1,331,626	1,214,130	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	865,946	761,500	2
Depreciation Expense (403)	266,675	239,395	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,682	107,028	5
Total Operating Expenses	1,246,303	1,107,923	
Net Operating Income	85,323	106,207	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	85,323	106,207	
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	(317)	9
Interest and Dividend Income (419)	36,549	33,588	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,549	33,271	
Total Income	121,872	139,478	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,242)	(10,242)	12
Other Income Deductions (426)	13,005	13,005	13
Total Miscellaneous Income Deductions	2,763	2,763	
Income Before Interest Charges	119,109	136,715	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,500	1,774	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	174,888	140,173	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	176,388	141,947	
Net Income	(57,279)	(5,232)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,308,603	4,362,864	20
Balance Transferred from Income (433)	(57,279)	(5,232)	21
Miscellaneous Credits to Surplus (434)	0	63,440	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)	170,613	112,469	25
Total Unappropriated Earned Surplus End of Year (216)	4,080,711	4,308,603	

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	1,331,626	0	1,331,626	1
Total (Acct. 400):	1,331,626	0	1,331,626	
Operation and Maintenance Expense (401-402):				
Derived	865,946	0	865,946	2
Total (Acct. 401-402):	865,946	0	865,946	
Depreciation Expense (403):				
Derived	266,675	0	266,675	3
Total (Acct. 403):	266,675	0	266,675	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	113,682	0	113,682	5
Total (Acct. 408):	113,682	0	113,682	
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:	85,323	0	85,323	
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):				
INTEREST INCOME	36,549		36,549	11
Total (Acct. 419):	36,549	0	36,549	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	36,549	0	36,549	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(10,242)	0	(10,242)	14
NONE			0	15
Total (Acct. 425):	(10,242)	0	(10,242)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	13,005	13,005	16
NONE			0	17
Total (Acct. 426):	0	13,005	13,005	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,242)	13,005	2,763	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND ISSUE COSTS	1,500		1,500	19
Total (Acct. 428):	1,500	0	1,500	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	174,888	0	174,888	21
Total (Acct. 430):	174,888	0	174,888	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	176,388	0	176,388	
NET INCOME:	(44,274)	(13,005)	(57,279)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,860,403	448,200	4,308,603	24
Total (Acct. 216):	3,860,403	448,200	4,308,603	
Balance Transferred from Income (433):				
Derived	(44,274)	(13,005)	(57,279)	25
Total (Acct. 433):	(44,274)	(13,005)	(57,279)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

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				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
TRANSFER OF WATER TOWER RENTAL INCOME TO MUNICIPALIT	170,613		170,613	29
Total (Acct. 439)--Debit:	170,613	0	170,613	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,645,516	435,195	4,080,711	

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	1,331,626	0	0	0	1,331,626	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	1,331,626	0	0	0	1,331,626	

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	179,306	0	179,306	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	6,910	0	6,910	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	186,216	0	186,216	

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	3.0	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)	10,690,382	9,929,594	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,569,023	3,451,394	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,121,359	6,478,200	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	263,645	267,991	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	1,285,593		11
Total Other Property and Investments	1,549,238	267,991	
CURRENT AND ACCRUED ASSETS			
Cash (131)	142,882	155,310	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	92,839	727,808	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	320,045	322,927	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	506,163	404,547	20
Plant Materials and Operating Supplies (154)	49,324	45,651	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,111,253	1,656,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,000	28,500	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	27,000	28,500	
Total Assets and Other Debits	9,808,850	8,430,934	

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	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	4,080,711	4,308,603	37
Total Proprietary Capital	4,277,418	4,505,310	
LONG-TERM DEBT			
Bonds (221)	0		38
Advances from Municipality (223)	4,572,776	3,386,660	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,572,776	3,386,660	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	2,124	400	42
Payables to Municipality (233)	658,491	247,916	43
Customer Deposits (235)			44
Taxes Accrued (236)	95,585	95,585	45
Interest Accrued (237)	42,490	31,187	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	6,332		48
Total Current and Accrued Liabilities	805,022	375,088	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	153,634	163,876	51
Total Deferred Credits	153,634	163,876	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,808,850	8,430,934	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Village Board
Village of Whitefish Bay
Whitefish Bay, 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 Village of Whitefish Bay, 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 and related supplemental schedules 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.

March 10, 2009
Milwaukee, Wisconsin

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	9,929,594	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)	9,870,523	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	718,069	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)	101,790				8
Total Utility Plant	10,690,382	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)	3,286,147	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	282,876	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	3,569,023	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	7,121,359	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)	3,181,523				3,181,523	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	266,675				266,675	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	21,870				21,870	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	288,545	0	0	0	288,545	16
Debits during year						17
Book cost of plant retired	183,921				183,921	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	183,921	0	0	0	183,921	25
Balance end of year (111.1)	3,286,147	0	0	0	3,286,147	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)	269,871				269,871	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	13,005				13,005	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,005	0	0	0	13,005	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	282,876	0	0	0	282,876	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
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	0			0	3
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 0	 0	 0	 0	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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)	49,324	45,651	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	49,324	45,651	

**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)				
1/1/06 ADVANCE FROM MUNICIPALITY	1,500	428	27,000	1
Total			27,000	
Unamortized premium on debt (251)				
NONE				2
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):		
Balance end of year	<u><u>196,707</u></u>	2

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)					
ADVANCE 1996 G.O. NOTE	07/01/1996	07/01/2008	5.99%	0	1
ADVANCE 2008 G.O. BONDS	04/03/2008	04/01/2026	3.66%	1,292,383	2
ADVANCE 2001 G.O. BONDS	07/01/2001	04/01/2021	4.82%	582,732	3
ADVANCE 2007 G.O. BONDS	03/21/2007	03/01/2027	3.99%	643,921	4
ADVANCE 2006 G.O. BONDS	01/01/2006	12/01/2025	3.86%	1,467,609	5
ADVANCE 2004 G. O. BONDS	08/01/2004	08/01/2024	4.41%	586,131	6
Total for Account 223				4,572,776	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	95,585	1
Accruals:		
Charged water department expense	111,582	2
Charged electric department expense		3
Charged sewer department expense	5,800	4
Other (explain):		
NONE		5
Total Accruals and other credits	117,382	
Taxes paid during year:		
County, state and local taxes	100,023	6
Social Security taxes	16,300	7
PSC Remainder Assessment	1,059	8
Other (explain):		
NONE		9
Total payments and other debits	117,382	
Balance end of year	95,585	

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)					
ADVANCE 1988 G.O. NOTE	0			0	2
ADVANCE 1996 G.O. NOTE	0	1,069	1,069	0	3
ADVANCE 2001 G.O.BONDS	7,046	27,916	28,002	6,960	4
ADVANCE 2004 G. O.BONDS	10,432	24,911	25,038	10,305	5
ADVANCE 2006 G.O BONDS	4,932	59,062	59,173	4,821	6
ADVANCE 2008 G.O. BONDS		36,105	24,329	11,776	7
ADVANCE 2007 G. O. BONDS	8,777	25,825	25,974	8,628	8
Subtotal	31,187	174,888	163,585	42,490	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	31,187	174,888	163,585	42,490	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPOSIT WITH NORTH SHORE WATER COMMISSION	263,645	3
Total (Acct. 125):	263,645	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
CONSTRUCTION FUNDS - DEBT PROCEEDS HELD BY VILLAGE	1,285,593	5
Total (Acct. 128):	1,285,593	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	320,045	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	320,045	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
OPERATING COSTS AND OTHER FUNDS HLED BY THE VILLAGE	185,494	15
DUE FROM TAX ROLL	37,294	16
SHARED METER COST FROM SEWER	283,375	17
Total (Acct. 145):	506,163	

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)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DEBT SERVICE - PRINCIPAL AN INTEREST DUE ON DEBT	287,056	24
PRINCIPAL AND INTEREST DUE ON DEBT & 2008 OPERATING EXPENSES	371,435	25
Total (Acct. 233):	658,491	
Other Deferred Credits (253):		
Regulatory Liability	153,634	26
NONE		27
Total (Acct. 253):	153,634	

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 \$10,000, 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)	9,535,398	0	0	0	9,535,398	1
Materials and Supplies	47,487	0	0	0	47,487	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,233,835	0	0	0	3,233,835	4
Customer Advances for Construction					0	5
Regulatory Liability	158,755	0	0	0	158,755	6
NONE					0	7
Average Net Rate Base	6,190,295	0	0	0	6,190,295	
Net Operating Income	85,323	0	0	0	85,323	8
Net Operating Income as a percent of						
Average Net Rate Base	1.38%	N/A	N/A	N/A	1.38%	

**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	163,876	0	0	0	163,876	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,242	0	0	0	10,242	3
Other (specify):					0	4
Balance End of Year	153,634	0	0	0	153,634	

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.

 Issuance of 2008 GO Corporate Purpose Bonds to be used for water system 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)	1,086,262	1,037,598	1
Total Sales of Water	1,086,262	1,037,598	
Other Operating Revenues			
Forfeited Discounts (470)	9,739	9,057	2
Rents from Water Property (472)	170,613	112,469	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	65,012	55,006	5
Total Other Operating Revenues	245,364	176,532	
Total Operating Revenues	1,331,626	1,214,130	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	444,076	420,319	6
Pumping Expenses (620-633)	0	0	7
Water Treatment Expenses (640-652)	0	0	8
Transmission and Distribution Expenses (660-678)	172,569	124,941	9
Customer Accounts Expenses (901-906)	24,156	20,296	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	225,145	195,944	12
Total Operation and Maintenance Expenses	865,946	761,500	
Other Operating Expenses			
Depreciation Expense (403)	266,675	239,395	13
Amortization Expense (404-407)		0	14
Taxes (408)	113,682	107,028	15
Total Other Operating Expenses	380,357	346,423	
Total Operating Expenses	1,246,303	1,107,923	
NET OPERATING INCOME	85,323	106,207	

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)	26	2,536	4,161	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	26	2,536	4,161	
Metered Sales to General Customers (461)				
Residential (461.1)	4,666	334,533	742,439	5
Commercial (461.2)	120	59,801	108,598	6
Industrial (461.3)				7
Public Authority (461.4)	11	6,602	13,105	8
Total Metered Sales to General Customers (461)	4,797	400,936	864,142	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	2		215,753	10
Other Water Sales (465)				11
Sales for Resale (466)	1	0	2,206	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,826	403,472	1,086,262	

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	0	2,206	1
Total		0	2,206	

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)	215,753	3
NONE		4
Total Public Fire Protection Service (463)	215,753	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	9,739	6
Other (specify):		
Total Forfeited Discounts (470)	9,739	
Rents from Water Property (472):		
WATER TOWER RENTAL FROM CELLULAR PHONE COMPANIES	170,613	7
Total Rents from Water Property (472)	170,613	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	7,539	9
SALE OF WATER BY NORTH SHORE WATER COMMISSION	8,718	10
NSWC PUBLIC CHARGES FOR SERVICES	25,255	11
Return on net investment in meters charged to sewer department	23,500	12
Other (specify):		
Total Other Water Revenues (474)	65,012	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	444,076	416,713	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)		3,606	12
Total Source of Supply Expenses	444,076	420,319	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	0		16
Pumping Labor and Expenses (624)	0		17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	0		24
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	0		26
Operation Labor and Expenses (642)	0		27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
Total Water Treatment Expenses	0	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)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	885	127	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	8,983	12,680	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	1,745	0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	7,634	7,001	42
Maintenance of Transmission and Distribution Mains (673)	72,413	38,991	* 43
Maintenance of Services (675)	68,280	49,696	* 44
Maintenance of Meters (676)	284	2,741	45
Maintenance of Hydrants (677)	12,345	13,705	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	172,569	124,941	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,377	1,187	48
Meter Reading Expenses (902)	20,057	17,842	49
Customer Records and Collection Expenses (903)	722	1,267	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	24,156	20,296	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	107,691	74,393	* 55
Office Supplies and Expenses (921)	306	376	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	22,285	11,000	* 58
Property Insurance (924)	3,000	3,000	59
Injuries and Damages (925)	8,500	8,500	60
Employee Pensions and Benefits (926)	81,975	98,650	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

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)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	1,388	25	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	225,145	195,944	
Total Operation and Maintenance Expenses	865,946	761,500	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), 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 purchases the water from North Shore Water Commission and has no separate cost for power purchased for pumping.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

673 - More main repairs in the Current year and removal of concrete

675 - Stone and refill ground for asphalt pouring was increased in current year.

920 - Two new positions created in Current year for employees and \$33,000 of those salaries were charged to water for engineers

923 - A water quality analysis was completed in 2008 creating increase.

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		102,123	97,226	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,800	5,300	2
Net property tax equivalent		96,323	91,926	
Social Security		16,300	13,350	3
PSC Remainder Assessment		1,059	1,752	4
Other (specify): NONE			0	5
Total tax expense		113,682	107,028	

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				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170000				3
County tax rate	mills		5.100000				4
Local tax rate	mills		4.940000				5
School tax rate	mills		9.580000				6
Voc. school tax rate	mills		1.880000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.310000				9
Total tax rate	mills		22.980000				10
Less: state credit	mills		1.050000				11
Net tax rate	mills		21.930000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.940000				14
Combined School Tax Rate	mills		11.460000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.400000				17
Total Tax Rate	mills		22.980000				18
Ratio of Local and School Tax to Total	dec.		0.713664				19
Total tax net of state credit	mills		21.930000				20
Net Local and School Tax Rate	mills		15.650653				21
Utility Plant, Jan. 1	\$	9,929,594	9,929,594				22
Materials & Supplies	\$	45,651	45,651				23
Subtotal	\$	9,975,245	9,975,245				24
Less: Plant Outside Limits	\$	3,260,990	3,260,990				25
Taxable Assets	\$	6,714,255	6,714,255				26
Assessment Ratio	dec.		0.971838				27
Assessed Value	\$	6,525,168	6,525,168				28
Net Local & School Rate	mills		15.650653				29
Tax Equiv. Computed for Current Year	\$	102,123	102,123				30
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	102,123					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.
This rate is the tax levied by MMSD.

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 \$100,000. 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)	196,666				196,666	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	148,559				148,559	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	345,225	0	0	0	345,225	
PUMPING PLANT						
Land and Land Rights (320)	9,156				9,156	11
Structures and Improvements (321)	431,469				431,469	12
Other Power Production Equipment (323)	23,943				23,943	13
Electric Pumping Equipment (325)	538,703	8,612			547,315	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	12,554				12,554	16
Total Pumping Plant	1,015,825	8,612	0	0	1,024,437	
WATER TREATMENT PLANT						
Land and Land Rights (330)	30,854				30,854	17
Structures and Improvements (331)	412,036	44,188			456,224	18
Sand or Other Media Filtration Equipment (332)	2,229,605				2,229,605	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,672,495	44,188	0	0	2,716,683	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,074				4,074	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	194,190				194,190	24
Transmission and Distribution Mains (343)	2,011,247	441,510	92,205		2,360,552	25
Services (345)	1,019,110	193,264	56,000		1,156,374	26
Meters (346)	752,487	119,805	33,966		838,326	27
Hydrants (348)	817,198	40,161	1,750		855,609	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 \$100,000. 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)	19,706				19,706	29
Total Transmission and Distribution Plant	4,818,012	794,740	183,921	0	5,428,831	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	3,064				3,064	31
Office Furniture and Equipment (391)	12,250				12,250	32
Computer Equipment (391.1)	5,841				5,841	33
Transportation Equipment (392)	39,437				39,437	34
Stores Equipment (393)	60				60	35
Tools, Shop and Garage Equipment (394)	77,687	6,631			84,318	36
Laboratory Equipment (395)	17,399				17,399	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	78,923				78,923	39
SCADA Equipment (397.1)	111,563				111,563	40
Miscellaneous Equipment (398)	2,492				2,492	41
Total General Plant	348,716	6,631	0	0	355,347	
Total utility plant in service directly assignable	9,200,273	854,171	183,921	0	9,870,523	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,200,273	854,171	183,921	0	9,870,523	

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 \$100,000. 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)	419,785				419,785	25
Services (345)	140,841				140,841	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 \$100,000. 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)	157,443				157,443	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	718,069	0	0	0	718,069	
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	718,069	0	0	0	718,069	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	718,069	0	0	0	718,069	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	127,094	1.70%	3,344	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	81,397	1.80%	2,675	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	208,491		6,019	
PUMPING PLANT				
Structures and Improvements (321)	202,930	3.20%	13,807	7
Other Power Production Equipment (323)	23,943	4.40%		8
Electric Pumping Equipment (325)	399,567	4.40%	23,892	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	1,930	4.40%	552	11
Total Pumping Plant	628,370		38,251	
WATER TREATMENT PLANT				
Structures and Improvements (331)	340,475	3.20%	13,892	12
Sand or Other Media Filtration Equipment (332)	944,097	3.20%	73,577	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	1,284,572		87,469	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	194,190	1.90%		17
Transmission and Distribution Mains (343)	87,527	1.30%	28,417	18
Services (345)	165,146	2.90%	31,545	19
Meters (346)	236,330	5.50%	43,747	20
Hydrants (348)	148,517	2.20%	18,401	21
Other Transmission and Distribution Plant (349)	12,318	5.00%	985	22
Total Transmission and Distribution Plant	844,028		123,095	
GENERAL PLANT				
Structures and Improvements (390)	2,227	2.90%	89	23
Office Furniture and Equipment (391)	12,250	5.80%		24
Computer Equipment (391.1)	1,186	5.80%	339	25
Transportation Equipment (392)	28,388	13.30%	5,245	26
Stores Equipment (393)	60	5.80%		27
Tools, Shop and Garage Equipment (394)	58,437	5.80%	4,698	28
Laboratory Equipment (395)	11,441	5.80%	1,009	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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					130,438	3
314					0	4
316					84,072	5
317					0	6
	0	0	0	0	214,510	
321					216,737	7
323					23,943	8
325					423,459	9
326					0	10
328					2,482	11
	0	0	0	0	666,621	
331					354,367	12
332					1,017,674	13
333					0	14
334					0	15
	0	0	0	0	1,372,041	
341					0	16
342					194,190	17
343	92,205				23,739	18
345	56,000				140,691	19
346	33,966				246,111	20
348	1,750				165,168	21
349					13,303	22
	183,921	0	0	0	783,202	
390					2,316	23
391					12,250	24
391.1					1,525	25
392					33,633	26
393					60	27
394					63,135	28
395					12,450	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

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				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	58,388	15.00%	11,838	31
SCADA Equipment (397.1)	43,685	9.20%	10,493	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	216,062		33,711	
Total accum. prov. directly assignable	3,181,523		288,545	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,181,523		 288,545	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					70,226	31
397.1					54,178	32
398					0	33
	0	0	0	0	249,773	
	183,921	0	0	0	3,286,147	
					0	34
	183,921	0	0	0	3,286,147	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	138,728	1.30%	5,457	18
Services (345)	87,039	2.90%	4,084	19
Meters (346)	0	0.00%		20
Hydrants (348)	44,104	2.20%	3,464	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	269,871		13,005	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

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					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					144,185	18
345					91,123	19
346					0	20
348					47,568	21
349					0	22
	0	0	0	0	282,876	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	269,871		13,005	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	269,871		13,005	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	282,876	
					0	34
	0	0	0	0	282,876	

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	37,100			37,100	1
February	36,100			36,100	2
March	37,300			37,300	3
April	36,900			36,900	4
May	40,600			40,600	5
June	39,900			39,900	6
July	48,300			48,300	7
August	56,300			56,300	8
September	42,800			42,800	9
October	37,100			37,100	10
November	32,400			32,400	11
December	34,400			34,400	12
Total annual pumpage	479,200	0	0	479,200	

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):	479,200	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	479,200	3
Less: Gallons (000's) sold:	403,472	4
Gallons (000's) entering distribution system but not sold:	75,728	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,000	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:	6,000	10
Subtotal Estimated Usage:	13,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	50	13
Gallons (000's) lost due to service leaks or breaks:	25	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	62,643	17
Subtotal of Estimated Losses:	62,728	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	13%	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	2,402	22
Date of maximum: 09/01/2008		23
Cause of maximum: Hot and Dry Weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	714	25
Date of minimum: 12/06/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,111,997	27
If water is purchased:		28
Vendor Name: NORTH SHORE WATER COMMISSION		29
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT		30
What percentage of purchased water is surface water? 10000%		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		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				1
	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 BACKWASH	#1 H.S	#1 RAW	1
Location	BENDER	BENDER	KLODE PARK	2
Purpose	B	B	P	3
Destination	T	D	T	4
Pump Manufacturer	WORTHINGTON	J-LINE	WORTHINGTON	5
Year Installed	1961	1997	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	6,250	3,500	2,780	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US MOTOR	U.S. ELECTRIC	9 10
Year Installed	1961	2006	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RECLAIM	#1 TRANSFER	#2 BACKWASH	15
Location	BENDER	BENDER	BENDER	16
Purpose	P	B	B	17
Destination	T	R	T	18
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	19
Year Installed	1961	1961	1961	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,690	5,560	6,250	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	23 24
Year Installed	1961	1961	1961	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	50	60	27
Footnotes				28

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 H.S.	#2 RAW	#2 RECLAIM	1
Location	BENDER	KLODE PARK	BENDER	2
Purpose	B	P	P	3
Destination	D	T	T	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	5
Year Installed	1961	1971	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,700	5,000	1,690	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	US ELECTRIC MOTORS	9 10
Year Installed	1961	2000	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	200	15	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 TRANSFER	#3 H.S.	#3 RAW	15
Location	BENDER	BENDER	KLODE PARK	16
Purpose	B	B	P	17
Destination	R	D	T	18
Pump Manufacturer	WORTHINGTON	ALLIS CHALMERS	WORTHINGTON	19
Year Installed	1961	1961	1971	20
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	21
Actual Capacity (gpm)	6,950	5,560	5,000	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	ALLIS CHALMERS	U.S. ELECTRIC	23 24
Year Installed	1989	1961	1972	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	300	200	27
Footnotes				28

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 TRANSFER	#4 H.S.	#4 RAW	1
Location	BENDER	BENDER	KLODE PARK	2
Purpose	B	B	P	3
Destination	R	D	T	4
Pump Manufacturer	WORTHINGTON	GOULD	WORTHINGTON	5
Year Installed	1961	2002	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,170	3,500	5,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US MOTORS	US ELECTRIC MOTORS	9 10
Year Installed	1989	2002	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	250	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WFB BOOSTER			15
Location	WFB TOWER			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	AURORA			19
Year Installed	2000			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	1,000			22
Pump Motor or Standby Engine Mfr	US MOTORS			23 24
Year Installed	2000			25
Type	ELECTRIC			26
Horsepower	20			27
Footnotes				28

PUMPING & POWER EQUIPMENT

Pumping & Power Equipment (Page W-17)

General footnotes

The information provided this year was based on a physical inventory of pumping and power equipment, and accordingly, the utility believes is a more accurate representation.

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1961	1961	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	18	2	107	6
Total capacity in gallons (actual)	4,500,000	490,000	1,000,000	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)	CENTRAL FACILITIES			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
Footnotes				16

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)			
M	D	4.000	51				51	1
M	D	6.000	133,185				133,185	2
P	D	6.000	226				226	3
M	D	8.000	82,791	3,073	3,073		82,791	* 4
P	D	8.000	9,914				9,914	5
M	D	12.000	13,488				13,488	6
P	D	12.000	920				920	7
M	T	16.000	7,920				7,920	8
Total Within Municipality			248,495	3,073	3,073	0	248,495	
Total Utility			248,495	3,073	3,073	0	248,495	

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.

Additions of water mains was financed by the utility through Debt.

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				2		1
M	0.750	507				507		2
L	0.750	761				761		3
L	1.000	2,533		127		2,406		* 4
P	1.000	32				32		5
M	1.000	364				364		6
P	1.250	277	124			401		* 7
L	1.250	9				9		8
M	1.250	76		3		73		* 9
M	1.500	21				21		10
L	1.500	4				4		11
L	2.000	2	3			5		* 12
M	2.000	88				88		13
M	3.000	16				16		14
M	4.000	9				9		15
P	4.000	5				5		16
M	6.000	2	12			14	9	* 17
Total Utility		4,708	139	130	0	4,717	9	

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.

Additions of Water services was financed by the utility through Debt.

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)	
0.625	1,194	90	94	65	1,255	90	1
0.750	3,258	304	300	5	3,267	304	2
1.000	147	30	30	(1)	146	30	3
1.250	0				0	0	4
1.500	25	10	10	10	35	10	5
2.000	70	14	14	11	81	14	* 6
3.000	6				6	3	* 7
4.000	7				7	4	8
6.000	0				0	0	9
Total:	4,707	448	448	90	4,797	455	

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	1,252	3	0	0	0	0	1,255	1
0.750	3,234	33	0	0	0	0	3,267	2
1.000	131	14	0	1	0	0	146	3
1.250	0	0	0	0	0	0	0	4
1.500	20	13	0	2	0	0	35	5
2.000	27	51	0	3	0	0	81	* 6
3.000	2	3	0	1	0	0	6	* 7
4.000	0	3	0	4	0	0	7	8
6.000	0	0	0	0	0	0	0	9
Total:	4,666	120	0	11	0	0	4,797	

METERS

Meters (Page W-21)

Explain all reported adjustments.

In the current year, a more detailed and accurate approach to reporting and recording of meters was taken to ensure properly reported and recorded.

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

The 2" & 3" meters that are recorded are not for greater than 2 family homes. These are in the large homes along Lake Michigan.

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, they have none.

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	470	7	7		470	2
Total Fire Hydrants	470	7	7	0	470	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	470
Number of distribution system valves end of year:	550
Number of distribution valves operated during year:	297