



3013 (02-02-05)

**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, 2007

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

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** VILLAGE OF WHITEFISH BAY WATER UTILITY

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

**When was utility organized?** 1/4/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

**Name:** BARBARA PATIN

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217

**Telephone:** (414) 962 - 6690

**Fax Number:** (414) 962 - 5651

**E-mail Address:**

---

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

**Name:** MR DONALD VILIONE

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S. 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5424

**Fax Number:** (414) 777 - 5555

**E-mail Address:** [dvilione@virchowkrause.com](mailto: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

**E-mail Address:**

---

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** MR DONALD VILIONE

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5424

**Fax Number:** (414) 777 - 5555

**E-mail Address:** dvilione@virchowkrause.com

**Date of most recent audit report:** 3/21/2008

**Period covered by most recent audit:** 1/1/07 - 12/31/07

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MARY JO LANGE

**Title:** VILLAGE ENGINEER

**Office Address:**  
5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217

**Telephone:** (414) 962 - 6690

**Fax Number:** (414) 962 - 5651

**E-mail Address:** engineer@village.whitefish-bay.wi.us

---

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

---

**Names of members of utility commission/committee:**  
MARY JO LANGE, 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:**                     

---

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

---

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

---

## IDENTIFICATION AND OWNERSHIP

---

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

**Contact Person:** ERIC KIEFER  
**Title:** UTILITY SUPERINTENDENT

**Telephone:** ( ) -

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:** 1/1/2007 12/31/2007

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,214,130	1,417,705	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	761,500	797,182	2
Depreciation Expense (403)	239,395	213,898	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	107,028	86,993	5
<b>Total Operating Expenses</b>	<b>1,107,923</b>	<b>1,098,073</b>	
<b>Net Operating Income</b>	<b>106,207</b>	<b>319,632</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>106,207</b>	<b>319,632</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(317)	(317)	9
Interest and Dividend Income (419)	33,588	40,748	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>33,271</b>	<b>40,431</b>	
<b>Total Income</b>	<b>139,478</b>	<b>360,063</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,242)	(10,242)	12
Other Income Deductions (426)	13,005	13,005	13
<b>Total Miscellaneous Income Deductions</b>	<b>2,763</b>	<b>2,763</b>	
<b>Income Before Interest Charges</b>	<b>136,715</b>	<b>357,300</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,774	219	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	140,173	120,696	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>141,947</b>	<b>120,915</b>	
<b>Net Income</b>	<b>(5,232)</b>	<b>236,385</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,362,864	4,256,526	20
Balance Transferred from Income (433)	(5,232)	236,385	21
Miscellaneous Credits to Surplus (434)	63,440	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	10,682	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	112,469	119,365	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,308,603</b>	<b>4,362,864</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,214,130		1,214,130	1
<b>Total (Acct. 400):</b>	<b>1,214,130</b>	<b>0</b>	<b>1,214,130</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	761,500		761,500	2
<b>Total (Acct. 401-402):</b>	<b>761,500</b>	<b>0</b>	<b>761,500</b>	
<b>Depreciation Expense (403):</b>				
Derived	239,395		239,395	3
<b>Total (Acct. 403):</b>	<b>239,395</b>	<b>0</b>	<b>239,395</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	107,028		107,028	5
<b>Total (Acct. 408):</b>	<b>107,028</b>	<b>0</b>	<b>107,028</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>106,207</b>	<b>0</b>	<b>106,207</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
LOSS ON NON UTILITY PLANT	(317)		(317)	10
<b>Total (Acct. 418):</b>	<b>(317)</b>	<b>0</b>	<b>(317)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	33,588	0	33,588 11
<b>Total (Acct. 419):</b>	<b>33,588</b>	<b>0</b>	<b>33,588</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>33,271</b>	<b>0</b>	<b>33,271</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(10,242)	[REDACTED]	(10,242) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(10,242)</b>	<b>0</b>	<b>(10,242)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	13,005	13,005 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>13,005</b>	<b>13,005</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(10,242)</b>	<b>13,005</b>	<b>2,763</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND ISSUE COSTS	1,774	[REDACTED]	1,774 19
<b>Total (Acct. 428):</b>	<b>1,774</b>	<b>0</b>	<b>1,774</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	140,173	[REDACTED]	140,173 21
<b>Total (Acct. 430):</b>	<b>140,173</b>	<b>0</b>	<b>140,173</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>141,947</b>	<b>0</b>	<b>141,947</b>
<b>NET INCOME:</b>	<b>7,773</b>	<b>(13,005)</b>	<b>(5,232)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,901,659	461,205	4,362,864 24
<b>Total (Acct. 216):</b>	<b>3,901,659</b>	<b>461,205</b>	<b>4,362,864</b>
<b>Balance Transferred from Income (433):</b>			
Derived	7,773	(13,005)	(5,232) 25
<b>Total (Acct. 433):</b>	<b>7,773</b>	<b>(13,005)</b>	<b>(5,232)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
GAIN ON SALE OF NON-UTILITY PROPERTY	63,440	0	63,440 26
<b>Total (Acct. 434):</b>	<b>63,440</b>	<b>0</b>	<b>63,440</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
TRANSFER OF WATER TOWER RENTAL INCOME TO MUI	112,469	0	112,469 29
<b>Total (Acct. 439)--Debit:</b>	<b>112,469</b>	<b>0</b>	<b>112,469</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,860,403</b>	<b>448,200</b>	<b>4,308,603</b>

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	1,214,130	0	0	0	1,214,130	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,214,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,214,130</b>	

### 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	158,701		158,701	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	14,596		14,596	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>173,297</b>	<b>0</b>	<b>173,297</b>	

### 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	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,929,594	9,554,664	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,451,394	3,373,232	2
<b>Net Utility Plant</b>	<b>6,478,200</b>	<b>6,181,432</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,478,200</b>	<b>6,181,432</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	12,432	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>3,412</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	267,991	201,749	9
<b>Total Other Property and Investments</b>	<b>267,991</b>	<b>205,161</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	155,310	260,580	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	727,808	16,834	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	322,927	399,283	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	404,547	944,007	18
Materials and Supplies (151-163)	45,651	37,860	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,656,243</b>	<b>1,658,564</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,500	30,274	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>28,500</b>	<b>30,274</b>	
<b>Total Assets and Other Debits</b>	<b>8,430,934</b>	<b>8,075,431</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	196,707	196,707	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	4,308,603	4,362,864	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,505,310</b>	<b>4,559,571</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	3,386,660	2,836,011	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,386,660</b>	<b>2,836,011</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	400	24,211	<b>33</b>
Payables to Municipality (233)	247,916	385,796	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	95,585	72,959	<b>36</b>
Interest Accrued (237)	31,187	22,765	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>375,088</b>	<b>505,731</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	163,876	174,118	<b>44</b>
<b>Total Deferred Credits</b>	<b>163,876</b>	<b>174,118</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,430,934</b>	<b>8,075,431</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,554,664	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,200,273	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 in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	11,252				9
<b>Total Utility Plant</b>	<b>9,929,594</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,181,523	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	269,871	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,451,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,478,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS 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)	
<b>Balance first of year (111.1)</b>	3,116,366				<b>3,116,366</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	239,395				<b>239,395</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	19,841				<b>19,841</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>259,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,236</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	194,079				<b>194,079</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>194,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>194,079</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,181,523</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,181,523</b>	<b>26</b>

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

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)	
<b>Balance first of year (111.1)</b>	256,866				256,866	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (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
<b>Total credits</b>	<b>13,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,005</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>269,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269,871</b>	<b>26</b>

**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
<b>Other (specify):</b>					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	15,844		15,844	0	3
<b>Total Nonutility Property (121)</b>	<b>15,844</b>	<b>0</b>	<b>15,844</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	12,432	317	12,749	0	4
 <b>Net Nonutility Property</b>	 <b>3,412</b>	 <b>(317)</b>	 <b>3,095</b>	 <b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	45,651	37,860	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
<b>Total Materials and Supplies</b>	<b>45,651</b>	<b>37,860</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1/1/06 ADVANCE FROM MUNICIPALITY	1,500	428	28,500	1
4/1/96 ADVANCE FROM MUNICIPALITY	274	428	0	2
<b>Total</b>			<b>28,500</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>196,707</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

**Net amount of bonds outstanding December 31: 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)	
<b>Advances (223)</b>					
ADVANCE 2001 G.O. BONDS	07/01/2001	04/01/2021	4.82%	591,037	<b>1</b>
ADVANCE 2004 G. O. BONDS	08/01/2004	08/01/2024	4.42%	595,539	<b>2</b>
ADVANCE 2006 G.O. BONDS	01/01/2006	12/01/2025	3.87%	1,503,144	<b>3</b>
ADVANCE 2007 G.O. BONDS	03/21/2007	03/01/2027	4.00%	655,000	<b>4</b>
ADVANCE 1996 G.O. NOTE	07/01/1996	07/01/2008	6.00%	41,940	<b>5</b>
<b>Total for Account 223</b>				<b>3,386,660</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	72,959	1
<b>Accruals:</b>		
Charged water department expense	107,028	2
Charged electric department expense		3
Charged sewer department expense	5,300	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>112,328</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	74,600	6
Social Security taxes	13,350	7
PSC Remainder Assessment	1,752	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>89,702</b>	
<b>Balance end of year</b>	<b>95,585</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE 1988 G.O. NOTE	0	0	0	0	2
ADVANCE 1996 G.O. NOTE	0	3,186	3,186	0	3
ADVANCE 2001 G.O.BONDS	7,150	28,277	28,381	7,046	4
ADVANCE 2004 G. O.BONDS	10,550	25,202	25,320	10,432	5
ADVANCE 2006 G.O BONDS	5,065	60,639	60,772	4,932	6
ADVANCE 2007 G. O. BONDS		22,869	14,092	8,777	7
<b>Subtotal</b>	<b>22,765</b>	<b>140,173</b>	<b>131,751</b>	<b>31,187</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>22,765</b>	<b>140,173</b>	<b>131,751</b>	<b>31,187</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEPOSIT WITH NORTH SHORE WATER COMMISSION	267,991	3
<b>Total (Acct. 125):</b>	<b>267,991</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	322,927	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>322,927</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DEBT PROCEEDS AND PAYMENTS DUE	185,526	16
SHARED METER COST FROM SEWER	181,795	17
DUE TO TAX ROLL	37,226	18
<b>Total (Acct. 145):</b>	<b>404,547</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PRINCIPAL AND INTEREST DUE ON DEBT & 2007 OPERATING EXPENSES	247,916	25
<b>Total (Acct. 233):</b>	<b>247,916</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	163,876	26
NONE		27
<b>Total (Acct. 253):</b>	<b>163,876</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,018,434	0	0	0	9,018,434	1
Materials and Supplies	41,755	0	0	0	41,755	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,148,944	0	0	0	3,148,944	4
Customer Advances for Construction					0	5
Regulatory Liability	168,997	0	0	0	168,997	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,742,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,742,248</b>	
Net Operating Income	106,207	0	0	0	106,207	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.85%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.85%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**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	174,118	0	0	0	174,118	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	10,242	0	0	0	10,242	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>163,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163,876</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet (Page F-06)

#### General footnotes

##### ACCOUNTANT'S COMPILATION REPORT

We have compiled the accompanying PSC report of the Village of Whitefish Bay Water Utility, an enterprise fund of the Village of Whitefish Bay, as of December 31, 2007 and 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements are presented in accordance with requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Wisconsin Public Service Commission and is not intended to be and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

March 17, 2008

---

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

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

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,037,598	1,236,940	1
<b>Total Sales of Water</b>	<b>1,037,598</b>	<b>1,236,940</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,057	9,111	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	112,469	119,365	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	55,006	52,289	6
<b>Total Other Operating Revenues</b>	<b>176,532</b>	<b>180,765</b>	
<b>Total Operating Revenues</b>	<b>1,214,130</b>	<b>1,417,705</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	420,319	426,888	7
Pumping Expenses (620-633)	0	0	8
Water Treatment Expenses (640-652)	0	0	9
Transmission and Distribution Expenses (660-678)	124,941	158,287	10
Customer Accounts Expenses (901-905)	20,296	21,539	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	195,944	190,468	13
<b>Total Operation and Maintenance Expenses</b>	<b>761,500</b>	<b>797,182</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	239,395	213,898	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	107,028	86,993	16
<b>Total Other Operating Expenses</b>	<b>346,423</b>	<b>300,891</b>	
<b>Total Operating Expenses</b>	<b>1,107,923</b>	<b>1,098,073</b>	
<b>NET OPERATING INCOME</b>	<b>106,207</b>	<b>319,632</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	26	2,558	4,055	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>26</b>	<b>2,558</b>	<b>4,055</b>	
Metered Sales to General Customers (461)				
Residential	4,666	310,490	700,928	4
Commercial	120	63,784	115,832	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,786</b>	<b>374,274</b>	<b>816,760</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		200,565	8
Other Sales to Public Authorities (464)	11	7,216	13,945	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,273	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>4,826</b>	 <b>384,048</b>	 <b>1,037,598</b>	

**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)
GLENDALÉ WATER UTILITY	WHITEFISH BAY VILLAGE LIMITS	0	2,273 1
<b>Total</b>		<b>0</b>	<b>2,273</b>

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	200,565	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>200,565</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,057	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,057</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL FROM CELLULAR PHONE COMPANIES	112,469	8
<b>Total Rents from Water Property (472)</b>	<b>112,469</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	20,500	10
<b>Other (specify):</b> SALE OF WATER BY NORTH SHORE WATER COMMISSION	7,926	11
NSWC PUBLIC CHARGES FOR SERVICES	26,580	12
<b>Total Other Water Revenues (474)</b>	<b>55,006</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	416,713	418,794	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	3,606	8,094	13
<b>Total Source of Supply Expenses</b>	<b>420,319</b>	<b>426,888</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	0	0	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	0	0	25
<b>Total Pumping Expenses</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	0	0	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	0	0	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	0	0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	<b>34</b>
Storage Facilities Expenses (661)	127	656	<b>35</b>
Transmission and Distribution Lines Expenses (662)	0	0	<b>36</b>
Meter Expenses (663)	12,680	11,063	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	0	5,650	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	7,001	11,373	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	38,991	61,255	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	49,696	52,022	<b>46</b>
Maintenance of Meters (676)	2,741	889	<b>47</b>
Maintenance of Hydrants (677)	13,705	15,379	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>124,941</b>	<b>158,287</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,187	1,497	<b>50</b>
Meter Reading Labor (902)	17,842	19,581	<b>51</b>
Customer Records and Collection Expenses (903)	1,267	461	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>20,296</b>	<b>21,539</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	74,393	78,703	<b>56</b>
Office Supplies and Expenses (921)	376	1,094	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	11,000	11,500	<b>59</b>
Property Insurance (924)	3,000	3,000	<b>60</b>
Injuries and Damages (925)	8,500	11,460	<b>61</b>
Employee Pensions and Benefits (926)	98,650	84,200	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	25	511	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	0	0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>195,944</b>	<b>190,468</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>761,500</b>	<b>797,182</b>	

### 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		97,226	77,486	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,300	5,300	2
<b>Net property tax equivalent</b>		<b>91,926</b>	<b>72,186</b>	
Social Security		13,350	13,800	3
PSC Remainder Assessment		1,752	1,007	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>107,028</b>	<b>86,993</b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.170000				3
County tax rate	mills		4.810000				4
Local tax rate	mills		4.750000				5
School tax rate	mills		9.580000				6
Voc. school tax rate	mills		1.740000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.260000				9
<b>Total tax rate</b>	mills		<b>22.310000</b>				<b>10</b>
Less: state credit	mills		0.990000				11
<b>Net tax rate</b>	mills		<b>21.320000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.750000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.320000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.070000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.310000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.720305</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.320000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.356898</b>				<b>21</b>
Utility Plant, Jan. 1	\$	9,554,664	9,554,664				22
Materials & Supplies	\$	37,860	37,860				23
<b>Subtotal</b>	\$	<b>9,592,524</b>	<b>9,592,524</b>				<b>24</b>
Less: Plant Outside Limits	\$	3,260,990	3,260,990				25
<b>Taxable Assets</b>	\$	<b>6,331,534</b>	<b>6,331,534</b>				<b>26</b>
Assessment Ratio	dec.		0.999932				27
<b>Assessed Value</b>	\$	<b>6,331,103</b>	<b>6,331,103</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.356898</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>97,226</b>	<b>97,226</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>97,226</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	196,666		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	148,559		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>345,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	431,469		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	538,703		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	9,432		19
Other Pumping Equipment (328)	3,122		20
<b>Total Pumping Plant</b>	<b>1,015,825</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	412,036		22
Water Treatment Equipment (332)	2,214,517	15,088	23
<b>Total Water Treatment Plant</b>	<b>2,657,407</b>	<b>15,088</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			196,666 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			148,559 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>345,225</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			9,156 12
Structures and Improvements (321)			431,469 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			23,943 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			538,703 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			9,432 19
Other Pumping Equipment (328)			3,122 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,015,825</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			30,854 21
Structures and Improvements (331)			412,036 22
Water Treatment Equipment (332)			2,229,605 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,672,495</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	194,190		26
Transmission and Distribution Mains (343)	1,902,541	231,206	27
Fire Mains (344)	0		28
Services (345)	940,771	97,839	29
Meters (346)	690,489	112,077	30
Hydrants (348)	729,578	89,620	31
Other Transmission and Distribution Plant (349)	19,706		32
<b>Total Transmission and Distribution Plant</b>	<b>4,481,349</b>	<b>530,742</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,064		34
Office Furniture and Equipment (391)	12,250		35
Computer Equipment (391.1)	5,841		36
Transportation Equipment (392)	39,437		37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	71,612	6,075	39
Laboratory Equipment (395)	17,399		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	73,071	5,852	42
SCADA Equipment (397.1)	111,563		43
Miscellaneous Equipment (398)	2,492		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>336,789</b>	<b>11,927</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,836,595</b>	<b>557,757</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,836,595</b>	<b>557,757</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			4,074 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			194,190 26
Transmission and Distribution Mains (343)	122,500		2,011,247 27
Fire Mains (344)			0 28
Services (345)	19,500		1,019,110 29
Meters (346)	50,079		752,487 30
Hydrants (348)	2,000		817,198 31
Other Transmission and Distribution Plant (349)			19,706 32
<b>Total Transmission and Distribution Plant</b>	<b>194,079</b>	<b>0</b>	<b>4,818,012</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			3,064 34
Office Furniture and Equipment (391)			12,250 35
Computer Equipment (391.1)			5,841 36
Transportation Equipment (392)			39,437 37
Stores Equipment (393)			60 38
Tools, Shop and Garage Equipment (394)			77,687 39
Laboratory Equipment (395)			17,399 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			78,923 42
SCADA Equipment (397.1)			111,563 43
Miscellaneous Equipment (398)			2,492 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>348,716</b>
<b>Total utility plant in service directly assignable</b>	<b>194,079</b>	<b>0</b>	<b>9,200,273</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>194,079</b>	<b>0</b>	<b>9,200,273</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	419,785		27
Fire Mains (344)	0		28
Services (345)	140,841		29
Meters (346)	0		30
Hydrants (348)	157,443		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>718,069</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>718,069</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>718,069</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			419,785 27
Fire Mains (344)			0 28
Services (345)			140,841 29
Meters (346)			0 30
Hydrants (348)			157,443 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>718,069</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>718,069</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>718,069</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	123,751	1.70%	3,343	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	78,723	1.80%	2,674	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>202,474</b>		<b>6,017</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	189,123	3.20%	13,807	8
Boiler Plant Equipment (322)	0	1.00%		9
Other Power Production Equipment (323)	23,943	4.40%	0	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	375,864	4.40%	23,703	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	1,035	4.40%	415	14
Other Pumping Equipment (328)	343	4.40%	137	15
<b>Total Pumping Plant</b>	<b>590,308</b>		<b>38,062</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	327,290	3.20%	13,185	16
Water Treatment Equipment (332)	870,769	3.30%	73,328	17
<b>Total Water Treatment Plant</b>	<b>1,198,059</b>		<b>86,513</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	194,190	1.90%		19
Transmission and Distribution Mains (343)	184,587	1.30%	25,440	20
Fire Mains (344)	0			21
Services (345)	156,228	2.90%	28,418	22
Meters (346)	246,727	5.50%	39,682	23
Hydrants (348)	133,502	2.20%	17,015	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					127,094	3
314					0	4
315					0	5
316					81,397	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,491</b>	
321					202,930	8
322					0	9
323					23,943	10
324					0	11
325					399,567	12
326					0	13
327					1,450	14
328					480	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>628,370</b>	
331					340,475	16
332					944,097	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,284,572</b>	
341					0	18
342					194,190	19
343	122,500				87,527	20
344					0	21
345	19,500				165,146	22
346	50,079				236,330	23
348	2,000				148,517	24

**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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	11,333	5.00%	985	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>926,567</b>		<b>111,540</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,138	2.90%	89	<b>26</b>
Office Furniture and Equipment (391)	11,569	5.80%	681	<b>27</b>
Computer Equipment (391.1)	847	5.80%	339	<b>28</b>
Transportation Equipment (392)	28,225	13.30%	163	<b>29</b>
Stores Equipment (393)	60	5.80%		<b>30</b>
Tools, Shop and Garage Equipment (394)	54,107	5.80%	4,330	<b>31</b>
Laboratory Equipment (395)	10,432	5.80%	1,009	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	58,388	15.00%		<b>34</b>
SCADA Equipment (397.1)	33,192	9.20%	10,493	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>198,958</b>		<b>17,104</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,116,366</b>		<b>259,236</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>3,116,366</b>		<b>259,236</b>	

**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)
349					12,318 25
	<u>194,079</u>	0	0	0	<u>844,028</u>
390					2,227 26
391					12,250 27
391.1					1,186 28
392					28,388 29
393					60 30
394					58,437 31
395					11,441 32
396					0 33
397					58,388 34
397.1					43,685 35
398					0 36
399					0 37
	0	0	0	0	216,062
	<u>194,079</u>	0	0	0	<u>3,181,523</u>
					0 38
	<u>194,079</u>	0	0	0	<u>3,181,523</u>

## 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)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	133,271	1.30%	5,457
Fire Mains (344)	0		21
Services (345)	82,955	2.90%	4,084
Meters (346)	0		23
Hydrants (348)	40,640	2.20%	3,464

**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
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					138,728 20
344					0 21
345					87,039 22
346					0 23
348					44,104 24

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>256,866</b>		<b>13,005</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>256,866</b>		<b>13,005</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>256,866</b>		<b>13,005</b>

**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)
349					0 25
	0	0	0	0	269,871
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	269,871
					0 38
	0	0	0	0	269,871

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	38,000			<b>38,000</b>	1
February	36,800			<b>36,800</b>	2
March	41,100			<b>41,100</b>	3
April	40,400			<b>40,400</b>	4
May	42,400			<b>42,400</b>	5
June	48,100			<b>48,100</b>	6
July	61,000			<b>61,000</b>	7
August	49,800			<b>49,800</b>	8
September	43,200			<b>43,200</b>	9
October	41,000			<b>41,000</b>	10
November	36,300			<b>36,300</b>	11
December	37,200			<b>37,200</b>	12
<b>Total annual pumpage</b>	<b>515,300</b>	<b>0</b>	<b>0</b>	<b>515,300</b>	
Less: Water sold				384,048	13
Volume pumped but not sold				<b>131,252</b>	14
Volume sold as a percent of volume pumped				<b>75%</b>	15
Volume used for water production, water quality and system maintenance				3,700	16
Volume related to equipment/system malfunction				40	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>3,740</b>	19
Volume pumped but unaccounted for				<b>127,512</b>	20
Percent of water lost				<b>25%</b>	21
If more than 15%, indicate causes:					22
Water flushing of utility trenches not tracked by the utility					
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,757	24
Date of maximum: 7/8/2007					25
Cause of maximum:					26
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,033	27
Date of minimum: 4/9/2007					28
Total KWH used for pumping for the year				1,213,285	29
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					30
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#1 H.S.	#1 RAW	1
Location	1	1	1	2
Purpose	B	P	P	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	EMERSON	5
Year Installed	1961	1961	2003	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	0	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. MOTORS	9 10
Year Installed	1961	1961	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	200	13

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	51	0	0	0	51	1
M	D	6.000	133,185	0	0	0	133,185	2
P	D	6.000	226	0	0	0	226	3
M	D	8.000	84,641	0	1,850	0	82,791	4
P	D	8.000	7,464	2,450	0	0	9,914	5
M	D	12.000	13,488	0	0	0	13,488	6
P	D	12.000	920	0	0	0	920	7
M	T	16.000	7,920	0	0	0	7,920	8
<b>Total Within Municipality</b>			<b>247,895</b>	<b>2,450</b>	<b>1,850</b>	<b>0</b>	<b>248,495</b>	
<b>Total Utility</b>			<b>247,895</b>	<b>2,450</b>	<b>1,850</b>	<b>0</b>	<b>248,495</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2	0	0	0	2		1
L	0.750	761	0	0	0	761		2
M	0.750	546	0	39	0	507		3
P	1.000	32	0	0	0	32		4
M	1.000	364	0	0	0	364		5
L	1.000	2,533	0	0	0	2,533		6
M	1.250	76	0	0	0	76		7
P	1.250	238	39	0	0	277		8
L	1.250	9	0	0	0	9		9
L	1.500	4	0	0	0	4		10
M	1.500	21	0	0	0	21		11
L	2.000	2	0	0	0	2		12
M	2.000	88	0	0	0	88		13
M	3.000	16	0	0	0	16		14
M	4.000	9	0	0	0	9		15
P	4.000	5	0	0	0	5		16
M	6.000	2	0	0	0	2		17
<b>Total Utility</b>		<b>4,708</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>4,708</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,259	35	100	0	1,194	100	1
0.750	3,263	342	347	0	3,258	347	2
1.000	146	16	15	0	147	15	3
1.250	0	0	0	0	0	0	4
1.500	35	11	21	0	25	21	5
2.000	80	28	38	0	70	38	6
3.000	6	0	0	0	6	0	7
4.000	7	1	1	0	7	0	8
6.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>4,796</b>	<b>433</b>	<b>522</b>	<b>0</b>	<b>4,707</b>	<b>521</b>	

#### 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	1,173	0	0	0	0	21	1,194	1
0.750	3,236	0	0	0	0	22	3,258	2
1.000	143	0	0	0	0	4	147	3
1.250	0	0	0	0	0	0	0	4
1.500	23	0	0	0	0	2	25	5
2.000	68	0	0	0	0	2	70	6
3.000	3	2	0	0	0	1	6	7
4.000	4	3	0	0	0	0	7	8
6.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>4,650</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</b>	<b>4,707</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	470	8	8		470	2
<b>Total Fire Hydrants</b>	<b>470</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>470</b>	
<b>Flushing Hydrants</b>						
	1	1			2	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**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:	216

---

## WATER OPERATING SECTION FOOTNOTES

---

### 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 (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.

926 - Increase is due to increase in health insurance rates and distribution percentage by employees.

673 - Decrease is due to fewer main breaks during 2007.

---

### 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 Mains (Page W-21)

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 (Page W-22)

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

There are not any utility owned services not in use.

---

### Meters (Page W-23)

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.

---