



3014 (01-03-11)

ANNUAL REPORT

OF

Name: SHOREWOOD MUNICIPAL WATER UTILITY

Principal Office: 3930 N. MURRAY AVENUE
SHOREWOOD, WI 53211

For the Year Ended: DECEMBER 31, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHOREWOOD MUNICIPAL WATER UTILITY

Utility Address: 3930 N. MURRAY AVENUE
SHOREWOOD, WI 53211

When was utility organized? 6/16/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: STEPHANIE M. WALKER

Title: FINANCE DIRECTOR

Office Address:

3930 N. MURRAY AVENUE
SHOREWOOD, WI 53211

Telephone: (414) 847 - 2607

Fax Number: (414) 847 - 2707

Email Address: SWALKER@VILLAGEOFSHOREWOOD.ORG

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

Name: GUY JOHNSON

Title: VILLAGE PRESIDENT

Office Address:

3930 N MURRAY AVE
SHOREWOOD, WI 53211

Telephone: (414) 229 - 5685

Fax Number:

Email Address: PRESIDENTJOHNSON@VILLAGEOFSHOREWOOD.ORG

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

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

Name: WENDI UNGER

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE

115 S 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

Email Address: WENDI.UNGER@BAKERTILLY.COM

Date of most recent audit report: 4/27/2010

Period covered by most recent audit: 1/1/2009-12/31/2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS. LEEANN BUTSCHLICK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

3930 N. MURRAY AVENUE
SHOREWOOD, WI 53211

Telephone: (414) 847 - 2601

Fax Number: () -

Email Address: LBUTSCHLICK@VILLAGEOFSHOREWOOD.ORG

Name of utility commission/committee: SHOREWOOD MUNICIPAL WATER UTILITY

Names of members of utility commission/committee:

- DAWN ANDERSON, VILLAGE TRUSTEE
- ELLEN ECKMAN, VILLAGE TRUSTEE
- JEFF HANEWALL, VILLAGE TRUSTEE
- MARGARET W HICKEY, VILLAGE TRUSTEE
- GUY JOHNSON, VILLAGE PRESIDENT
- PATRICK LINNANE, VILLAGE TRUSTEE
- MICHAEL MAHER, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,124,570	1,188,393	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,041,021	984,770	2
Depreciation Expense (403)	71,189	68,988	3
Amortization Expense (404-407)	1,430	1,341	4
Taxes (408)	76,909	69,337	5
Total Operating Expenses	1,190,549	1,124,436	
Net Operating Income	(65,979)	63,957	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(65,979)	63,957	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	11,886	0	11
Total Other Income	11,886	0	
Total Income	(54,093)	63,957	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,545)	(6,545)	12
Other Income Deductions (426)	7,139	7,181	13
Total Miscellaneous Income Deductions	594	636	
Income Before Interest Charges	(54,687)	63,321	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,335	39,721	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,091	8,111	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	42,426	47,832	
Net Income	(97,113)	15,489	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	858,217	842,728	20
Balance Transferred from Income (433)	(97,113)	15,489	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	761,104	858,217	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,124,570	0	1,124,570	1
Total (Acct. 400):	1,124,570	0	1,124,570	
Operation and Maintenance Expense (401-402):				
Derived	1,041,021	0	1,041,021	2
Total (Acct. 401-402):	1,041,021	0	1,041,021	
Depreciation Expense (403):				
Derived	71,189	0	71,189	3
Total (Acct. 403):	71,189	0	71,189	
Amortization Expense (404-407):				
Derived	1,430	0	1,430	4
Total (Acct. 404-407):	1,430	0	1,430	
Taxes (408):				
Derived	76,909	0	76,909	5
Total (Acct. 408):	76,909	0	76,909	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(65,979)	0	(65,979)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE			0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		11,886	11,886	12
NONE			0	13
Total (Acct. 421):	0	11,886	11,886	
TOTAL OTHER INCOME:	0	11,886	11,886	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,545)	0	(6,545)	14
NONE			0	15
Total (Acct. 425):	(6,545)	0	(6,545)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,139	7,139	16
NONE			0	17
Total (Acct. 426):	0	7,139	7,139	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,545)	7,139	594	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	37,335	0	37,335	18
Total (Acct. 427):	37,335	0	37,335	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	5,091	0	5,091	21
Total (Acct. 430):	5,091	0	5,091	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	42,426	0	42,426	
NET INCOME:	(101,860)	4,747	(97,113)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	519,073	339,144	858,217	24
Total (Acct. 216):	519,073	339,144	858,217	
Balance Transferred from Income (433):				
Derived	(101,860)	4,747	(97,113)	25
Total (Acct. 433):	(101,860)	4,747	(97,113)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	417,213	343,891	761,104	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,124,570	0	0	0	1,124,570	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,124,570	0	0	0	1,124,570	

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	214,092	0	214,092	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	214,092	0	214,092	

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	4.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,573,201	3,099,047	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,080,475	1,014,848	2
Net Utility Plant	2,492,726	2,084,199	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0	0	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	241,854	262,715	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	83,909	90,127	18
Plant Materials and Operating Supplies (154)	37,491	31,781	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	603	1,418	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	363,857	386,041	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,116	10,392	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	10,116	10,392	
Total Assets and Other Debits	2,866,699	2,480,632	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	341,347	232,883	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	761,104	858,217	35
Total Proprietary Capital	1,102,451	1,091,100	
LONG-TERM DEBT			
Bonds (221)	565,788	555,000	36
Advances from Municipality (223)	84,856	142,209	37
Other Long-Term Debt (224)	357,413	456,757	38
Total Long-Term Debt	1,008,057	1,153,966	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	58,815	61,991	40
Payables to Municipality (233)	550,890	20,669	41
Customer Deposits (235)	595	574	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	14,415	20,415	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	46,397	40,293	46
Total Current and Accrued Liabilities	671,112	143,942	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	85,079	91,624	49
Total Deferred Credits	85,079	91,624	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,866,699	2,480,632	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,099,047	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,657,854	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	504,486	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	410,861				8
Total Utility Plant	3,573,201	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	907,994	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	172,481	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,080,475	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,492,726	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	846,066				846,066	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,189				71,189	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,322				12,322	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,966				3,966	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	87,477	0	0	0	87,477	16
Debits during year						17
Book cost of plant retired	25,549				25,549	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	25,549	0	0	0	25,549	25
Balance end of year (111.1)	907,994	0	0	0	907,994	26
Footnotes						27

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

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	168,782				168,782	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,139				7,139	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,139	0	0	0	7,139	16
Debits during year						17
Book cost of plant retired	3,440				3,440	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,440	0	0	0	3,440	25
Balance end of year (111.2)	172,481	0	0	0	172,481	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	37,491	31,781	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	37,491	31,781	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 05-10	89	428	1,066	1
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 11-08	554	428	4,329	2
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 12-06	787	428	4,721	3
Total			10,116	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	232,883	1
Changes during year (explain):		
TRANSFER FROM MUNICIPALITY	108,464	* 2
Balance end of year	341,347	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

During 2010 the Village undertook a large road and utility project on Capitol Drive. This project is primarily funded with TIF. The \$108,464 represents CIP costs funded by the TIF for water assets.

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO BONDS	12/20/2006	10/01/2016	3.59%	495,000	1
2010 TAXABLE GO BONDS	05/11/2010	05/01/2025	4.38%	70,788	2
Total Bonds (Account 221):				565,788	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2002 ADVANCE	12/31/2002	03/01/2013	4.50%	35,732	1
1997 ADVANCE	03/15/1996	03/15/2011	5.75%	49,124	2
Total for Account 223				84,856	
Other Long-Term Debt (224)					
2008 GO PROMISSORY NOTE	11/18/2008	10/01/2018	3.73%	270,000	3
2004 STATE TRUST FUND LOAN	04/22/2004	03/15/2029	5.75%	87,413	4
Total for Account 224				357,413	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	76,909	2
Charged electric department expense		3
Charged sewer department expense	4,564	4
Other (explain):		
NONE		5
Total Accruals and other credits	81,473	
Taxes paid during year:		
County, state and local taxes	64,887	6
Social Security taxes	15,252	7
PSC Remainder Assessment	1,334	8
Other (explain):		
NONE		9
Total payments and other debits	81,473	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO BOND 2010		1,805	1,334	471	1
GO BOND	5,008	18,410	18,950	4,468	2
Subtotal	5,008	20,215	20,284	4,939	
Advances from Municipality (223)					
1997 ADVANCE	4,351	3,381	5,496	2,236	3
2002 ADVANCE	1,661	1,710	2,098	1,273	4
Subtotal	6,012	5,091	7,594	3,509	
Other Long-Term Debt (224)					
2004 STATE TRUST FUND LOAN	3,575	4,227	4,515	3,287	5
2005 STATE TRUST FUND LOAN UNPL	2,980	1,693	4,673	0	6
2008 GO PROMISSORY NOTE	2,840	11,200	11,360	2,680	7
Subtotal	9,395	17,120	20,548	5,967	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	20,415	42,426	48,426	14,415	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	241,854	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	241,854	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER BILLS POSTED TO TAX ROLL	83,909	* 15
Total (Acct. 145):	83,909	
Prepayments (165):		
PREPAID EXPENSES	603	16
Total (Acct. 165):	603	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	284,431	22
DUE TO MUNICIPALITY	266,459	* 23
Total (Acct. 233):	550,890	
Other Deferred Credits (253):		
Regulatory Liability	85,079	24
NONE		25
Total (Acct. 253):	85,079	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 145 - delinquents bills placed on the tax roll

Account 233 - deficit cash balance owed to municipality \$(266,459)

Account 233 - utility's portion of Capitol Dr project to be debt financed in 2011 \$284,431.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,622,407	0	0	0	2,622,407	1
Materials and Supplies	34,636	0	0	0	34,636	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (111.1)	877,030	0	0	0	877,030	4
Customer Advances for Construction					0	5
Regulatory Liability	88,351	0	0	0	88,351	6
NONE					0	7
Average Net Rate Base	1,691,662	0	0	0	1,691,662	
Net Operating Income	(65,979)	0	0	0	(65,979)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.90%	N/A	N/A	N/A	-3.90%	

**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	91,624	0	0	0	91,624	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,545	0	0	0	6,545	3
Other (specify):						
NONE	0				0	4
Balance End of Year	85,079	0	0	0	85,079	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,101,396	1,163,108	1
Total Sales of Water	1,101,396	1,163,108	
Other Operating Revenues			
Forfeited Discounts (470)	13,173	12,218	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	10,001	13,067	5
Total Other Operating Revenues	23,174	25,285	
Total Operating Revenues	1,124,570	1,188,393	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	591,639	582,248	6
Pumping Expenses (620-625)	0	0	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	192,850	188,584	9
Customer Accounts Expenses (901-906)	30,703	27,859	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	225,829	186,079	12
Total Operation and Maintenance Expenses	1,041,021	984,770	
Other Operating Expenses			
Depreciation Expense (403)	71,189	68,988	13
Amortization Expense (404-407)	1,430	1,341	* 14
Taxes (408)	76,909	69,337	15
Total Other Operating Expenses	149,528	139,666	
Total Operating Expenses	1,190,549	1,124,436	
NET OPERATING INCOME	(65,979)	63,957	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	3,228	209,912	564,373	5
Commercial (461.2)	251	118,912	242,875	6
Industrial (461.3)	0			7
Public Authority (461.4)	29	12,940	29,147	8
Total Metered Sales to General Customers (461)	3,508	341,764	836,395	
Private Fire Protection Service (462)	37		21,720	9
Public Fire Protection Service (463)	1		243,281	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	3,546	341,764	1,101,396	

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)	
NONE		0		1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	243,281	3
NONE		4
Total Public Fire Protection Service (463)	243,281	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	13,173	6
Other (specify):		
Total Forfeited Discounts (470)	13,173	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS REVENUES	2,331	9
Return on net investment in meters charged to sewer department	7,670	10
Other (specify):		
Total Other Water Revenues (474)	10,001	

OTHER OPERATING REVENUES (WATER)

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

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

Acct 474 - done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)	591,639	582,248	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	591,639	582,248	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,627	465	16
Maintenance of Mains (651)	149,110	151,554	17
Maintenance of Services (652)	18,702	22,698	18
Maintenance of Meters (653)	6,663	3,289	19
Maintenance of Hydrants (654)	7,053	6,863	20
Maintenance of Other Plant (655)	9,695	3,715	21
Total Transmission and Distribution Expenses	192,850	188,584	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	28,491	25,428	23
Supplies and Expenses (903)	2,212	2,431	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	30,703	27,859	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	51,337	48,178	28
Office Supplies and Expenses (921)	8,180	9,738	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	49,723	22,766	* 31
Property Insurance (924)	7,062	7,049	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	100,169	84,778	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	2,358	3,708	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)	7,000	9,862	38
Total Administrative and General Expenses	225,829	186,079	
Total Operation and Maintenance Expenses	1,041,021	984,770	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Utility does not pump water, all provided by Milwaukee Water Works, no kwh applicable

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

Acct 923 - Professional fees for study on feasibility to go with a different supplier for water

Acct 655 - Utility is now being charged for maintenance on utility vehicles.

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		64,887	56,508	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,564	4,237	2
Net property tax equivalent		60,323	52,271	
Social Security		15,252	16,183	3
PSC Remainder Assessment		1,334	883	4
Other (specify): NONE		0	0	5
Total tax expense		76,909	69,337	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.163852				3
County tax rate	mills		4.299434				4
Local tax rate	mills		7.063611				5
School tax rate	mills		12.657451				6
Voc. school tax rate	mills		1.852749				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.392962				9
Total tax rate	mills		27.430059				10
Less: state credit	mills		1.999350				11
Net tax rate	mills		25.430709				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.063611				14
Combined School Tax Rate	mills		14.510200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.573811				17
Total Tax Rate	mills		27.430059				18
Ratio of Local and School Tax to Total	dec.		0.786503				19
Total tax net of state credit	mills		25.430709				20
Net Local and School Tax Rate	mills		20.001317				21
Utility Plant, Jan. 1	\$	3,099,047	3,099,047				22
Materials & Supplies	\$	33,272	33,272				23
Subtotal	\$	3,132,319	3,132,319				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,132,319	3,132,319				26
Assessment Ratio	dec.		1.035700				27
Assessed Value	\$	3,244,143	3,244,143				28
Net Local & School Rate	mills		20.001317				29
Tax Equiv. Computed for Current Year	\$	64,887	64,887				30
Tax Equivalent per 1994 PSC Report	\$	43,692					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	64,887					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Matches

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

Matches

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other non local tax rate is Milwaukee Metropolitan Sewerage District (MMSD)

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	6,188	21,851	1,331		26,708	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,068,311	19,660			1,087,971	25
Services (345)	365,017	3,732	24		368,725	26
Meters (346)	440,655	16,081	1,257		455,479	27
Hydrants (348)	508,612	747	22,937		486,422	28

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	31,090				31,090	29
Total Transmission and Distribution Plant	2,419,873	62,071	25,549	0	2,456,395	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,681				1,681	32
Computer Equipment (391.1)	3,202				3,202	33
Transportation Equipment (392)	113,882	34,371			148,253	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	48,323				48,323	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	167,088	34,371	0	0	201,459	
Total utility plant in service directly assignable	2,586,961	96,442	25,549	0	2,657,854	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,586,961	96,442	25,549	0	2,657,854	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	444,223		13		444,210	25
Services (345)	0				0	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	63,703		3,427		60,276	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	507,926	0	3,440	0	504,486	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	507,926	0	3,440	0	504,486	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	507,926	0	3,440	0	504,486	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	33,331			33,331	1
February	32,299			32,299	2
March	36,704			36,704	3
April	31,536			31,536	4
May	31,660			31,660	5
June	37,894			37,894	6
July	40,085			40,085	7
August	43,727			43,727	8
September	38,143			38,143	9
October	36,465			36,465	10
November	38,006			38,006	11
December	34,782			34,782	12
Total annual pumpage	434,632	0	0	434,632	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	434,632	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	434,632	4
Less: Gallons (000's) sold (Revenue Water):	341,764	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	92,868	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,100	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	2,100	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	90,768	18
Subtotal Water Losses:	90,768	19
Percentage of water entering distribution system sold:	79%	20
Percentage of Real and Apparent Losses:	21%	21
If water losses exceed 15%, indicate causes:		22
The village experienced several large main breaks (9) in 2010 resulting in water loss.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
All main breaks were repaired/replaced. The Village has planned to have a village wide leak detection survey performed in 2011.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS	28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	29
Date of maximum:	30
Cause of maximum:	31
	32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	33
Date of minimum:	34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0 35
If water is purchased:	36
Vendor Name: MILWAUKEE WATER WORKS	37
Point of Delivery: NORTH DOWNER AVE	38
What percentage of purchased water is surface water? 10000%	39
Number of main breaks repaired this year:	9 40
Number of service breaks repaired this year:	1 41
Population served (estimate the number of individuals within service area):	42
Inside municipality?	13,360 43
Outside municipality?	0 44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	117,640	16	16		117,640	*
M	D	8.000	34,910				34,910	2
M	D	12.000	9,823				9,823	3
M	D	16.000	7,373				7,373	4
Total Within Municipality			169,746	16	16	0	169,746	
Total Utility			169,746	16	16	0	169,746	

WATER MAINS

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.

Small lengths of mains were replaced with the repairs/replacement of gate valves throughout 2010. The project was financed with cash on hand.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	284				284		*
L	0.750	2,781	1	1		2,781		2
M	0.750	53				53		3
L	1.000	82				82		4
M	1.000	130				130		5
L	1.250	6				6		6
M	1.250	10				10		7
L	1.500	10				10		8
M	1.500	44				44		9
L	2.000	29				29		10
M	2.000	66				66		11
M	3.000	14				14		12
M	4.000	7				7		13
M	6.000	2				2		14
Total Utility		3,518	1	1	0	3,518	0	

WATER SERVICES

Water Services (Page W-22)

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

All in service

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.

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	285				285	0	1
0.750	2,947			1	2948	0	* 2
1.000	242	6	6		242	0	3
1.250	7				7	0	4
1.500	57	6	0		63	0	5
2.000	101	10	2		109	0	6
3.000	19				19	0	7
4.000	9				9	0	8
Total:	3,667	22	8	1	3682	0	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

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	264	11	0	4	0	6	285	1
0.750	2,746	83	0	4	0	115	2948 *	2
1.000	199	42	0	0	0	1	242	3
1.250	0	1	0	5	0	1	7	4
1.500	10	35	0	5	0	13	63	5
2.000	34	64	0	3	0	8	109	6
3.000	8	7	0	4	0	0	19	7
4.000	3	4	0	2	0	0	9	8
Total:	3,264	247	0	27	0	144	3682	

METERS

Meters (Page W-23)

Explain all reported adjustments.

1 meter added to stock due to removal from home per resident request, extra meter for sprinkler system.

If Tested During Year column total is zero, please explain.

Meters are not tested as the utility participates in a meter replacement program.

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

Meters replaced were in stock meters thus already included in our plant amounts

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

The Village completed a meter replacement program in 2009. All meters have been replaced. No testing or replacements will be needed until 2015

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

There are several large homes with pools and/or sprinkler systems.

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

No. Station meter is owner by Milwaukee Water works

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	308	1	18		291	* 2
Total Fire Hydrants	308	1	18	0	291	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	308
Number of distribution system valves end of year:	423
Number of distribution valves operated during year:	423

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

If Hydrants Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.

Hydrants were removed during 2010 as part of the Capitol Drive project. Replacements are included in CIP and will be additions in 2011.

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Milwaukee County	
Villages	
SHOREWOOD	3,546
Total Villages:	3,546
Total Milwaukee County:	3,546
 Total Company:	 3,546