



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: CITY OF PEWAUKEE WATER UTILITY

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Principal Office: W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

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For the Year Ended: DECEMBER 31, 2010

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**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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### SIGNATURE PAGE

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I KELLY TARCZEWSKI of  
(Person responsible for accounts)

CITY OF PEWAUKEE WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2011  
(Date)

CITY CLERK  
(Title)

## 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
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	F-99
<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
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
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>	
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	W-99

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF PEWAUKEE WATER UTILITY

**Utility Address:** W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**When was utility organized?** 4/14/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.cityofpewaukee.us

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

**Name:** JEFF WEIGEL

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0804

**Fax Number:** (262) 691 - 5720

**Email Address:** weigel@pewaukee.wi.us

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

**Name:** HOWARD JEANSON

**Title:** CPA

**Office Address:** ROTROFF JEANSON & COMPANY, SC

385 WILLIAMSTOWNE, SUITE 204  
DELAFIELD, WI 53018

**Telephone:** (262) 303 - 4701

**Fax Number:** (262) 303 - 4704

**Email Address:** howard@rotroffjeanson.com

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

**Name:** SCOTT KLEIN

**Title:** MAYOR

**Office Address:**

N29W26658 PETERSON DRIVE  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0770

**Fax Number:** (262) 691 - 1798

**Email Address:** sklein@pewaukee.wi.us

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

YES

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

**Name:**

**Title:**

**Office Address:** ROTROFFJEANSON & COMPANY, SC

385 WILLIAMSTOWNE, SUITE 204  
DELAFIELD, WI 53018

**Telephone:** (262) 303 - 4701

**Fax Number:** (262) 303 - 4704

**Email Address:** howard@rotroffjeanson.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2010

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

**Name:** JANE MUELLER

**Title:** SUPERINTENDENT

**Office Address:**

W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0804

**Fax Number:** (262) 691 - 5720

**Email Address:** jem@pewaukee.wi.us

**Name of utility commission/committee:** DEPARTMENT OF PUBLIC WORKS COMMISSION

**Names of members of utility commission/committee:**

- DOUG KISER, ALDERMAN
- SCOTT KLEIN, MAYOR
- DON OTT, COMMISSIONER
- MIKE PJEVACH, COMMISSIONER
- DAVID SWAN, COMMISSIONER

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,830,223	1,805,060	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	937,077	974,630	2
Depreciation Expense (403)	249,115	273,863	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	491,211	450,422	5
<b>Total Operating Expenses</b>	<b>1,677,403</b>	<b>1,698,915</b>	
<b>Net Operating Income</b>	<b>152,820</b>	<b>106,145</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>152,820</b>	<b>106,145</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	115,036	118,121	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	125,676	77,169	10
Miscellaneous Nonoperating Income (421)	665,545	3,034,930	11
<b>Total Other Income</b>	<b>906,257</b>	<b>3,230,220</b>	
<b>Total Income</b>	<b>1,059,077</b>	<b>3,336,365</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(79,497)	(79,497)	12
Other Income Deductions (426)	475,050	471,451	13
<b>Total Miscellaneous Income Deductions</b>	<b>395,553</b>	<b>391,954</b>	
<b>Income Before Interest Charges</b>	<b>663,524</b>	<b>2,944,411</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	198,262	232,862	14
Amortization of Debt Discount and Expense (428)	4,388	16,497	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>202,650</b>	<b>249,359</b>	
<b>Net Income</b>	<b>460,874</b>	<b>2,695,052</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	70,914,767	68,219,715	20
Balance Transferred from Income (433)	460,874	2,695,052	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>71,375,641</b>	<b>70,914,767</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,830,223	0	1,830,223	1
<b>Total (Acct. 400):</b>	<b>1,830,223</b>	<b>0</b>	<b>1,830,223</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	937,077	0	937,077	2
<b>Total (Acct. 401-402):</b>	<b>937,077</b>	<b>0</b>	<b>937,077</b>	
<b>Depreciation Expense (403):</b>				
Derived	249,115	0	249,115	3
<b>Total (Acct. 403):</b>	<b>249,115</b>	<b>0</b>	<b>249,115</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	491,211	0	491,211	5
<b>Total (Acct. 408):</b>	<b>491,211</b>	<b>0</b>	<b>491,211</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>152,820</b>	<b>0</b>	<b>152,820</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	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>				
NON-REGULATED SEWER UTILITY NET INCOME	115,036		115,036	9
<b>Total (Acct. 417):</b>	<b>115,036</b>	<b>0</b>	<b>115,036</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
WISCONSIN INVESTMENT POOL AND BANK ACCOUNTS	32,834	0	32,834	11
SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	92,276	0	92,276	12
DELINQUENT ACCOUNTS	566		566	13
<b>Total (Acct. 419):</b>	<b>125,676</b>	<b>0</b>	<b>125,676</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		261,785	261,785	14
CONTR PLANT - NON REGULATED SEWER UTILITY		383,625	383,625	15

## 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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
PROCEEDS FROM INSURANCE REIMBURSEMENT	20,135	0	20,135	16
<b>Total (Acct. 421):</b>	<b>20,135</b>	<b>645,410</b>	<b>665,545</b>	
<b>TOTAL OTHER INCOME:</b>	<b>260,847</b>	<b>645,410</b>	<b>906,257</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(79,497)	0	(79,497)	17
NONE			0	18
<b>Total (Acct. 425):</b>	<b>(79,497)</b>	<b>0</b>	<b>(79,497)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	475,050	475,050	19
NONE			0	20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>475,050</b>	<b>475,050</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(79,497)</b>	<b>475,050</b>	<b>395,553</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	198,262	0	198,262	21
<b>Total (Acct. 427):</b>	<b>198,262</b>	<b>0</b>	<b>198,262</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
VARIOUS - SEE F-14	4,388		4,388	22
<b>Total (Acct. 428):</b>	<b>4,388</b>	<b>0</b>	<b>4,388</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>202,650</b>	<b>0</b>	<b>202,650</b>	
<b>NET INCOME:</b>	<b>290,514</b>	<b>170,360</b>	<b>460,874</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	7,448,224	63,466,543	70,914,767	27
<b>Total (Acct. 216):</b>	<b>7,448,224</b>	<b>63,466,543</b>	<b>70,914,767</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	290,514	170,360	<b>460,874</b>	<b>28</b>
<b>Total (Acct. 433):</b>	<b>290,514</b>	<b>170,360</b>	<b>460,874</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	31
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	32
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>7,738,738</b>	<b>63,636,903</b>	<b>71,375,641</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 &amp; 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	1,830,223	0	0	0	1,830,223	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	1,830,223	0	0	0	1,830,223	

## 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	97,529	148,801	246,330	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	46,755	110,396	157,151	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,196	0	1,196	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	259,197	(259,197)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>404,677</b>	<b>0</b>	<b>404,677</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	4.3	1
Electric		2
Gas		3
Sewer	2.7	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	36,540,587	36,401,767	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,028,358	7,368,608	2
<b>Net Utility Plant</b>	<b>28,512,229</b>	<b>29,033,159</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	54,460,587	54,201,205	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	14,128,071	12,911,920	4
<b>Net Nonutility Property</b>	<b>40,332,516</b>	<b>41,289,285</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,918,993	5,100,958	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>45,251,509</b>	<b>46,390,243</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	5,533,410	4,233,301	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	508,075	500,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	340,322	327,148	15
Other Accounts Receivable (143)	1,059,007	1,134,553	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	316,304	188,624	18
Plant Materials and Operating Supplies (154)	5,710	6,231	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	1,240	1,414	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>7,764,068</b>	<b>6,391,271</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	4,388	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	93,913	93,913	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>93,913</b>	<b>98,301</b>	
<b>Total Assets and Other Debits</b>	<b>81,621,719</b>	<b>81,912,974</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	23,316	23,316	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	71,375,641	70,914,767	35
<b>Total Proprietary Capital</b>	<b>71,398,957</b>	<b>70,938,083</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,899,559	5,947,335	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	515,824	330,782	38
<b>Total Long-Term Debt</b>	<b>5,415,383</b>	<b>6,278,117</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	455,770	544,498	40
Payables to Municipality (233)	984,714	491,727	41
Customer Deposits (235)	0	698	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	28,922	34,689	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>1,469,406</b>	<b>1,071,612</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	1,209,558	1,417,250	48
Other Deferred Credits (253)	2,128,415	2,207,912	49
<b>Total Deferred Credits</b>	<b>3,337,973</b>	<b>3,625,162</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>81,621,719</b>	<b>81,912,974</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	36,401,767	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)	8,424,946	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	27,065,586	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)	1,050,055				8
<b>Total Utility Plant</b>	<b>36,540,587</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)	2,038,134	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,990,224	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
<b>Total Accumulated Provision</b>	<b>8,028,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>28,512,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	1,853,434				<b>1,853,434</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	249,115				<b>249,115</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION EXPENSE	2,042				<b>2,042</b>	<b>9</b>
Salvage					<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>251,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>251,157</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	66,457				<b>66,457</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>66,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,457</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,038,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,038,134</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	5,515,174				<b>5,515,174</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	475,050				<b>475,050</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>475,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475,050</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>5,990,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,990,224</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	54,201,205	259,382		<b>54,460,587</b>	<b>1</b>
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>54,201,205</b>	<b>259,382</b>	<b>0</b>	<b>54,460,587</b>	
Less accum. prov. depr. & amort. (122)	12,911,920	1,216,151		<b>14,128,071</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>41,289,285</b>	<b>(956,769)</b>	<b>0</b>	<b>40,332,516</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		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

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<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>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	5,710	6,231	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>5,710</b>	<b>6,231</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>				
VARIOUS	4,388	428	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0			2
<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	23,316	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>23,316</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER SYSTEM REVENUE BONDS	10/09/1996	05/01/2016	3.20%	3,259,755	1
CORPORATE PURPOSE BONDS 2003	08/01/2003	09/01/2013	3.53%	478,310	2
CORPORATE PURPOSE BONDS 2004	12/01/2004	12/01/2024	3.88%	1,161,494	3
<b>Total Bonds (Account 221):</b>				<b>4,899,559</b>	

## 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 from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKI	04/09/1998	05/01/2016	3.15%	287,811	2
INTERMUNICIPAL AGREEMENT W/ THE CITY OF BROOKF	08/02/2010	05/01/2029	2.91%	228,013	3
<b>Total for Account 224</b>				<b>515,824</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	18,982	2
Charged electric department expense		3
Charged sewer department expense	10,826	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>29,808</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	27,939	7
PSC Remainder Assessment	1,869	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>29,808</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
SEWER SYSTEM REVENUE BONDS	20,014	109,699	112,295	17,418	1
CORPORATE PURPOSE SEWER BONDS 2003	8,004	18,190	20,519	5,675	2
CORPORATE PURPOSE BONDS 2004	4,035	48,147	48,420	3,762	3
CORPORATE PURPOSE REFUNDING BONDS 2001	896	9,854	10,750	0	4
<b>Subtotal</b>	<b>32,949</b>	<b>185,890</b>	<b>191,984</b>	<b>26,855</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
INTERMUNICIPAL AGREEMENT W/ CITY OF BROOKFIELD		2,836	2,283	553	6
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKEE	1,740	9,536	9,762	1,514	7
<b>Subtotal</b>	<b>1,740</b>	<b>12,372</b>	<b>12,045</b>	<b>2,067</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>34,689</b>	<b>198,262</b>	<b>204,029</b>	<b>28,922</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	4,918,993	2
<b>Total (Acct. 124):</b>	<b>4,918,993</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</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>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	340,322	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>340,322</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	538,382	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DUE FROM DEVELOPERS AND CONTRACTORS	520,625	* 14
<b>Total (Acct. 143):</b>	<b>1,059,007</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS, DELINQUENT USER CHARGES AND		15
DELINQUENT INVOICES PLACED ON 2010 TAX ROLL	240,116	* 16
JOINT CONSTRUCTION PROJECTS PAID FOR BY UTILITY	54,144	* 17
CITY OPERATING EXPENSES PAID BY UTILITY	22,044	* 18
<b>Total (Acct. 145):</b>	<b>316,304</b>	

## 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)	
<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>		
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL		21
FUTURE SYSTEM EXPANSION	93,913	* 22
NONE		23
<b>Total (Acct. 183):</b>	<b>93,913</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
EXPENSES PAID BY CITY ON UTILITY'S BEHALF:		27
2010 PROPERTY TAX EQUIVALENT	472,229	* 28
JOINT G.O. DEBT PAYMENTS PAID BY CITY	373,195	* 29
EMPLOYEE WAGES AND BENEFITS	99,222	* 30
OPERATING EXPENSES	40,068	* 31
<b>Total (Acct. 233):</b>	<b>984,714</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,128,415	32
NONE		33
<b>Total (Acct. 253):</b>	<b>2,128,415</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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## 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)	8,540,357	0	0	0	8,540,357	1
Materials and Supplies	5,970	0	0	0	5,970	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,945,784	0	0	0	1,945,784	4
Customer Advances for Construction	598,074				598,074	5
Regulatory Liability	2,168,163	0	0	0	2,168,163	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,834,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,834,306</b>	
Net Operating Income	152,820	0	0	0	152,820	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.99%</b>	

**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	2,207,912	0	0	0	2,207,912	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	79,497	0	0	0	79,497	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>2,128,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,128,415</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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## 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)	1,820,899	1,797,898	1
<b>Total Sales of Water</b>	<b>1,820,899</b>	<b>1,797,898</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,912	4,295	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	3,412	2,867	5
<b>Total Other Operating Revenues</b>	<b>9,324</b>	<b>7,162</b>	
<b>Total Operating Revenues</b>	<b>1,830,223</b>	<b>1,805,060</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	11,969	63,334	6
Pumping Expenses (620-625)	281,297	313,856	7
Water Treatment Expenses (630-635)	119,688	122,611	8
Transmission and Distribution Expenses (640-655)	114,319	135,420	9
Customer Accounts Expenses (901-906)	18,930	24,666	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	390,874	314,743	12
<b>Total Operation and Maintenance Expenses</b>	<b>937,077</b>	<b>974,630</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	249,115	273,863	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	491,211	450,422	15
<b>Total Other Operating Expenses</b>	<b>740,326</b>	<b>724,285</b>	
<b>Total Operating Expenses</b>	<b>1,677,403</b>	<b>1,698,915</b>	
<b>NET OPERATING INCOME</b>	<b>152,820</b>	<b>106,145</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 (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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	14	921	1,434	1
Commercial (460.2 )	8	502	6,186	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>22</b>	<b>1,423</b>	<b>7,620</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,723	172,486	675,980	5
Commercial (461.2 )	398	171,712	421,325	6
Industrial (461.3 )	72	26,951	71,183	7
Public Authority (461.4 )	9	943	3,810	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,202</b>	<b>372,092</b>	<b>1,172,298</b>	
Private Fire Protection Service (462 )	240		62,735	9
Public Fire Protection Service (463 )	3,976		578,246	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>7,440</b>	<b>373,515</b>	<b>1,820,899</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)	1
NONE				1
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

## 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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	578,246	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>578,246</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,912	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,912</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
CHARGES FOR SPECIAL ASSESSMENT LETTERS	3,412	9
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>3,412</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	22,265	* 2
Operation Supplies and Expenses (602)	11,931	4,237	* 3
Maintenance of Water Source Plant (605)	38	36,832	* 4
<b>Total Source of Supply Expenses</b>	<b>11,969</b>	<b>63,334</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	34,177	28,102	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	229,867	216,162	7
Operation Supplies and Expenses (623)	14,296	13,115	8
Maintenance of Pumping Plant (625)	2,957	56,477	* 9
<b>Total Pumping Expenses</b>	<b>281,297</b>	<b>313,856</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	10,610	11,177	10
Chemicals (631)	94,848	89,412	11
Operation Supplies and Expenses (632)	7,823	7,337	12
Maintenance of Water Treatment Plant (635)	6,407	14,685	* 13
<b>Total Water Treatment Expenses</b>	<b>119,688</b>	<b>122,611</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	42,677	55,868	14
Operation Supplies and Expenses (641)	13,370	15,002	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,260	13,579	* 16
Maintenance of Mains (651)	25,773	21,652	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	8,022	9,836	19
Maintenance of Hydrants (654)	18,947	19,229	20
Maintenance of Other Plant (655)	270	254	21
<b>Total Transmission and Distribution Expenses</b>	<b>114,319</b>	<b>135,420</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	10,065	16,264	* 22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	8,865	8,402	24
Uncollectible Accounts (904)	0	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>18,930</b>	<b>24,666</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	148,801	140,025	28
Office Supplies and Expenses (921)	9,307	7,253	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	112,145	32,901	* 31
Property Insurance (924)	8,781	9,332	32
Injuries and Damages (925)	7,151	7,479	33
Employee Pensions and Benefits (926)	62,797	53,464	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	18,440	22,624	36
Transportation Expenses (933)	17,437	37,735	* 37
Maintenance of General Plant (935)	6,015	3,930	38
<b>Total Administrative and General Expenses</b>	<b>390,874</b>	<b>314,743</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>937,077</b>	<b>974,630</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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.

#### SOURCE OF SUPPLY EXPENSES:

##### Purchased Water (601)

The Utility purchased water through April 2009 from the City of Waukesha due to a major well being out of service in order to supply water to customers in the affected area. It was not necessary to purchase water in 2010.

##### Operation Supplies and Expenses (602)

The Utility contracted with a landscape company in 2010 to help maintain its property.

##### Maintenance of Water Source Plant (605)

There were no repairs necessary in 2010.

#### PUMPING EXPENSES:

##### Maintenance of Pumping Plant (625)

Maintenance expenses were significantly higher in 2009 due to an extremely difficult time trouble shooting motor and power supply issues at our Deer Haven Well site.

#### WATER TREATMENT EXPENSES:

##### Maintenance of Water Treatment Plant (635)

In 2009 there were repairs required for various water treatment equipment. Maintenance in 2010 was minimal.

#### TRANSMISSION AND DISTRIBUTION EXPENSES:

##### Maintenance of Distribution Reservoirs and Standpipes (650)

The City is required (by the DNR) to inspect standpipes and reservoirs every 5 years. In 2009 both of the large towers and standpipes were cleaned and inspected inside and out. This was not required in 2010.

#### CUSTOMER ACCOUNT EXPENSES:

##### Meter Reading Labor (901)

The Utility has continued to install drive by meters and therefore time spent reading meters was less than the previous year.

#### ADMINISTRATIVE AND GENERAL EXPENSES:

##### Outside Services Employed (923)

Approximately \$75,000 of projects recorded in Construction In Progress at 12/31/09 was written off in 2010 as a result of projects being cancelled.

##### Transportation Expenses (933)

In 2009 the Utility depreciated the remaining portion of its vehicles. This totaled \$22,958. In 2010 it did purchase another utility truck but depreciation on it for half year was only \$2,042

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**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	100 % TO WATER UTILITY	472,229	431,735	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>472,229</b>	<b>431,735</b>	
Social Security	BASED UPON ACTUAL WAGES	17,113	17,212	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,869	1,475	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>491,211</b>	<b>450,422</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172727				3
County tax rate	mills		2.005309				4
Local tax rate	mills		2.893063				5
School tax rate	mills		10.554499				6
Voc. school tax rate	mills		1.255468				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>16.881066</b>				<b>10</b>
Less: state credit	mills		1.724084				11
<b>Net tax rate</b>	mills		<b>15.156982</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.893063</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.809967</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>14.703030</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>16.881066</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.870978</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.156982</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.201391</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>36,401,767</b>	36,401,767				22
Materials & Supplies	\$	<b>6,231</b>	6,231				23
<b>Subtotal</b>	\$	<b>36,407,998</b>	<b>36,407,998</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>36,407,998</b>	<b>36,407,998</b>				<b>26</b>
Assessment Ratio	dec.		0.982509				27
<b>Assessed Value</b>	\$	<b>35,771,186</b>	<b>35,771,186</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.201391</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>472,229</b>	<b>472,229</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					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>472,229</b>					<b>34</b>
Footnotes							35

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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)	880,960	0			880,960	8
Supply Mains (316)	176,607	0			176,607	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,057,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,057,567</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	370,387	0			370,387	11
Structures and Improvements (321)	2,202,683	33,735	10,000		2,226,418	12
Other Power Production Equipment (323)	0	0			0	13
Electric Pumping Equipment (325)	908,675	0			908,675	14
Diesel Pumping Equipment (326)	0	0			0	15
Other Pumping Equipment (328)	149,569	0			149,569	16
<b>Total Pumping Plant</b>	<b>3,631,314</b>	<b>33,735</b>	<b>10,000</b>	<b>0</b>	<b>3,655,049</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0			0	17
Structures and Improvements (331)	0	0			0	18
Sand or Other Media Filtration Equipment (332)	340,980	0			340,980	19
Membrane Filtration Equipment (333)	0	0			0	20
Other Water Treatment Equipment (334)	0	0			0	21
<b>Total Water Treatment Plant</b>	<b>340,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>340,980</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	0			0	22
Structures and Improvements (341)	0	0			0	23
Distribution Reservoirs and Standpipes (342)	16,495	0			16,495	24
Transmission and Distribution Mains (343)	2,157,468			(254,215)	1,903,253	* 25
Services (345)	151,214	135			151,349	* 26
Meters (346)	463,423	28,320	25,980		465,763	27
Hydrants (348)	270,901	167			271,068	* 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0	0			0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,059,501</b>	<b>28,622</b>	<b>25,980</b>	<b>(254,215)</b>	<b>2,807,928</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0			0	30
Structures and Improvements (390)	0	0			0	31
Office Furniture and Equipment (391)	49,765	0			49,765	32
Computer Equipment (391.1)	50,211	0			50,211	33
Transportation Equipment (392)	172,618	27,492	30,477		169,633	34
Stores Equipment (393)	0	0			0	35
Tools, Shop and Garage Equipment (394)	0	0			0	36
Laboratory Equipment (395)	0	0			0	37
Power Operated Equipment (396)	175	0			175	38
Communication Equipment (397)	0	0			0	39
SCADA Equipment (397.1)	195,608	0			195,608	40
Miscellaneous Equipment (398)	98,030	0			98,030	41
<b>Total General Plant</b>	<b>566,407</b>	<b>27,492</b>	<b>30,477</b>	<b>0</b>	<b>563,422</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,655,769</b>	<b>89,849</b>	<b>66,457</b>	<b>(254,215)</b>	<b>8,424,946</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,655,769</b>	<b>89,849</b>	<b>66,457</b>	<b>(254,215)</b>	<b>8,424,946</b>	

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

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

**If Adjustments for any account are nonzero, please explain.**

During 2010 the Utility received reserve capacity assessments to offset projects completed in prior years and initially included with Plant Financed by the Utility.

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

The Utility incurred \$135 in expenses for services installed in 2009.

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

The Utility incurred \$167 in expenses for hydrants installed in 2009.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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)	701,190	0			701,190	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>701,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>701,190</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0			0	11
Structures and Improvements (321)	2,116,868	0			2,116,868	12
Other Power Production Equipment (323)	0	0			0	13
Electric Pumping Equipment (325)	0	0			0	14
Diesel Pumping Equipment (326)	0	0			0	15
Other Pumping Equipment (328)	0	0			0	16
<b>Total Pumping Plant</b>	<b>2,116,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,116,868</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0			0	17
Structures and Improvements (331)	0	0			0	18
Sand or Other Media Filtration Equipment (332)	0	0			0	19
Membrane Filtration Equipment (333)	0	0			0	20
Other Water Treatment Equipment (334)	0	0			0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	0			0	22
Structures and Improvements (341)	0	0			0	23
Distribution Reservoirs and Standpipes (342)	1,411,759	0			1,411,759	24
Transmission and Distribution Mains (343)	17,570,849	6,792		254,215	17,831,856	* 25
Services (345)	2,796,451	109			2,796,560	* 26
Meters (346)	0	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	2,196,054	669			2,196,723	* 28
Other Transmission and Distribution Plant (349)	0	0			0	29
<b>Total Transmission and Distribution Plant</b>	<b>23,975,113</b>	<b>7,570</b>	<b>0</b>	<b>254,215</b>	<b>24,236,898</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0			0	30
Structures and Improvements (390)	0	0			0	31
Office Furniture and Equipment (391)	0	0			0	32
Computer Equipment (391.1)	0	0			0	33
Transportation Equipment (392)	0	0			0	34
Stores Equipment (393)	0	0			0	35
Tools, Shop and Garage Equipment (394)	0	0			0	36
Laboratory Equipment (395)	0	0			0	37
Power Operated Equipment (396)	0	0			0	38
Communication Equipment (397)	0	0			0	39
SCADA Equipment (397.1)	0	0			0	40
Miscellaneous Equipment (398)	10,630	0			10,630	41
<b>Total General Plant</b>	<b>10,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,630</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,803,801</b>	<b>7,570</b>	<b>0</b>	<b>254,215</b>	<b>27,065,586</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>26,803,801</b>	<b>7,570</b>	<b>0</b>	<b>254,215</b>	<b>27,065,586</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

If Adjustments for any account are nonzero, please explain.

During 2010 the Utility received reserve capacity assessments to offset projects completed in prior years and initially included with Plant Financed by the Utility.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The Utility incurred \$109 in expenses for services installed in 2009.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Transmission and Distributions Mains (343):

The Utility incurred \$6,792 in expenses for mains installed in 2009.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

The Utility incurred \$669 in expenses for hydrants installed in 2009.

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## 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			29,967	<b>29,967</b>	1
February			26,994	<b>26,994</b>	2
March			30,591	<b>30,591</b>	3
April			32,134	<b>32,134</b>	4
May			39,882	<b>39,882</b>	5
June			40,747	<b>40,747</b>	6
July			46,183	<b>46,183</b>	7
August			50,239	<b>50,239</b>	8
September			40,990	<b>40,990</b>	9
October			39,841	<b>39,841</b>	10
November			31,094	<b>31,094</b>	11
December			31,699	<b>31,699</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>440,361</b>	<b>440,361</b>	

## 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.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	440,361	<b>2</b>
Less: Gallons (000's) used in the treatment process:	3,039	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>437,322</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	373,515	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>63,807</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	9,311	<b>8</b>
Gallons (000's) used for fire protection:	976	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	0	<b>10</b>
Gallons (000's) used for other system uses:	35	<b>11</b>
Subtotal Authorized System Uses:	<b>10,322</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	3,802	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	7,400	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,459	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>40,824</b>	<b>18</b>
Subtotal Water Losses:	<b>53,485</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>85%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>12%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,961	<b>29</b>
Date of maximum: 08/18/2010		<b>30</b>
Cause of maximum: Hot and dry weather conditions		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	732	<b>33</b>
Date of minimum: 01/01/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,857,160	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	2	<b>40</b>
Number of service breaks repaired this year:	1	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	8,171	<b>43</b>
Outside municipality?	8	<b>44</b>

## 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)	
WELL-N20 W22040 NORTH AVE	KW 576	340	16	711,360	Yes	1
WELL-N20 W22040 NORTH AVE	LK 033	1,415	17	1,344,960	Yes	2
WELL-N22 W26312 DEERHAVEN RD	KW 578	1,180	16	921,600	Yes	3
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	669,600	Yes	4
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	676,800	Yes	5
WELL-W239 N2240 PEWAUKEE RD	AY 366	340	16	540,000	Yes	6
WELL-W239 N2240 PEWAUKEE RD	TQ 317	1,344	15	972,000	Yes	7
WELL-W240 N3065 PEWAUKEE RD	BH 442	1,200	12	597,600	Yes	8
WELL-W272 N2548 APPLETREE LN	AX 416	182	8	83,520	Yes	9
WELL-W272 N2548 APPLETREE LN	BO 775	1,248	10	256,320	Yes	10

## 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

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	#2 - W	#2 SP1	1
Location	BH 442	BH 443	BH 443	2
Purpose	P	P	B	3
Destination	D	R	D	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	AURORA	5
Year Installed	2000	2000	1982	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	410	500	760	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	U.S. ELECTRIC	9
Year Installed	2006	1990	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	125	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 SP2	#3 DW	#3 SP1	15
Location	BH 443	LK 033	KW 576	16
Purpose	B	P	B	17
Destination	D	R	D	18
Pump Manufacturer	AURORA	GOULDS	AURORA	19
Year Installed	1982	2005	1992	20
Type	CENTRIFUGAL	SUBMERSIBLE	CENTRIFUGAL	21
Actual Capacity (gpm)	603	875	750	22
Pump Motor or Standby Engine Mfr	U S ELECTRIC	BYRON JACKSON	MARATHON	23
Year Installed	1982	2005	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	200	60	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 SP2	#3 SW	#4 G	1
Location	KW 576	KW 576	AY 366	2
Purpose	B	P	S	3
Destination	D	R	R D	4
Pump Manufacturer	AURORA	GRUNDFOS	ONAN	5
Year Installed	1992	2009	2005	6
Type	CENTRIFUGAL	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	750	500	350	8
Pump Motor or Standby Engine Mfr	MARATHON	SUBTROL	ONAN	9 10
Year Installed	1992	2009	2005	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	60	25	195	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 SP1	#4 SPI	#4 SW	15
Location	TQ 317	TQ 317	AY 366	16
Purpose	B	B	P	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	GOULDS	GRUNDFOS	19
Year Installed	2005	2005	2002	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	21
Actual Capacity (gpm)	750	750	350	22
Pump Motor or Standby Engine Mfr	GE	GE	FRANKLIN	23 24
Year Installed	2005	2005	2002	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	50	40	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 AP	#5 SP1	#5 SP2	1
Location	FN 814	FN 814	FN 814	2
Purpose	B S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	254	254	8
Pump Motor or Standby Engine Mfr	FORD	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1993	1993	1993	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	125	25	25	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5 W	H#1 - DW	H#1 G	15
Location	FN 814	B0 775	BO 775	16
Purpose	P	P	S	17
Destination	R	R	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1993	2004	1989	20
Type	VERTICAL TURBINE	SUBMERSIBLE		21
Actual Capacity (gpm)	400	150	150	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN	FORD	23
Year Installed	2006	1989	1989	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	75	25	25	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	H#1 SP1	H#1 SP2	H#1 SW	1
Location	BO 775	BO 775	AX 416	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	GOULDS	5
Year Installed	1989	1989	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	526	460	50	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	FRANKLIN	9
Year Installed	1989	1989	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	3	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	H#2	H#2 G	W	15
Location	KW 578	KW 578	KW 576	16
Purpose	P	S	S	17
Destination	D	D	R D	18
Pump Manufacturer	GOULDS	GOULDS	ONAN	19
Year Installed	1997	1997	2000	20
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	580	580	400	22
Pump Motor or Standby Engine Mfr	EXODYNE	KOHLER	GE	23
Year Installed	2005	1997	1994	24
Type	ELECTRIC	DIESEL	DIESEL	25
Horsepower	150	150	380	26
Footnotes				27
				28

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	X			1
Location	TQ 317			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	GOULDS			5
Year Installed	2006			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	INDAR			10
Year Installed	2008			11
Type	ELECTRIC			12
Horsepower	150			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## 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)	1
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)	ET	R	R	<b>3</b>
Year constructed	1974	1982	1989	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	158	0	0	<b>6</b>
Total capacity in gallons (actual)	250,000	300,000	70,000	<b>7</b>
				<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	POWDER	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	NONE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.6690	0.0000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>14</b>
Is water fluoridated (yes, no)?	N	N	N	<b>15</b>
Footnotes				<b>16</b>

## 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	4	5	6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1989	1992	1993	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	79	0	0	9 10
Total capacity in gallons (actual)	650,000	233,000	200,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

## 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	7		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	188,800		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	13,152				13,152	1
P	D	6.000	38,750				38,750	2
P	S	6.000	25				25	3
M	D	8.000	9,998				9,998	4
M	S	8.000	75				75	5
P	D	8.000	168,224				168,224	6
P	S	8.000	169				169	7
P	D	10.000	7,304				7,304	8
P	S	10.000	51				51	9
M	D	12.000	11,335				11,335	10
M	S	12.000	535				535	11
P	D	12.000	165,698				165,698	12
P	S	12.000	1,890				1,890	13
M	D	16.000	1,816				1,816	14
P	D	16.000	121				121	15
<b>Total Within Municipality</b>			<b>419,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>419,143</b>	
<b>Total Utility</b>			<b>419,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>419,143</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)	
M	1.000	1,750				1,750	69	1
P	1.000	84				84	30	2
P	1.250	524				524	445	3
M	1.250	142				142	23	4
M	1.500	287				287	25	5
P	1.500	1				1	0	6
P	2.000	42				42		7
M	2.000	252				252	23	8
M	3.000	1				1		9
P	4.000	7				7		10
P	6.000	50				50	4	11
P	8.000	11				11		12
P	10.000	2				2		13
M	10.000	5				5		14
<b>Total Utility</b>		<b>3,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,158</b>	<b>619</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.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,904	150	170		2884	74	1
1.000	235	30	4		261	7	2
1.500	79	0			79	13	3
2.000	70	2			72	19	4
3.000	14				14	4	5
4.000	4				4	1	6
<b>Total:</b>	<b>3,306</b>	<b>182</b>	<b>174</b>	<b>0</b>	<b>3314</b>	<b>118</b>	

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)	
0.750	2,722	81	18	2	0	61	<b>2884</b>	1
1.000	21	180	24	2	0	34	<b>261</b>	2
1.500	1	62	14	2	0	0	<b>79</b>	3
2.000	0	60	10	2	0	0	<b>72</b>	4
3.000	0	9	5	0	0	0	<b>14</b>	5
4.000	0	3	1	0	0	0	<b>4</b>	6
<b>Total:</b>	<b>2,744</b>	<b>395</b>	<b>72</b>	<b>8</b>	<b>0</b>	<b>95</b>	<b>3314</b>	

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## METERS

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### Meters (Page W-23)

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

The Utility is trying to be more aggressive with its meter replacement program, but has had an ongoing problem of getting customers to respond to meter change requests. It is the Utility's intention to replace all meters at least every 20 years.

**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.**

The Utility will try to find a new large meter testing contractor at the upcoming Wisconsin Rural Water Association conference. We are struggling to find a way to meet the PCS requirements, however the piping configuration in our well houses are not conducive to such testing. We realize that something needs to be done.

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**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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,027				1,027	2
<b>Total Fire Hydrants</b>	<b>1,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,027</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	1,027	*
Number of distribution system valves end of year:	2,015	
Number of distribution valves operated during year:	396	

## 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)	*	1
Station Meter	<= 2-inch	AX416-1S	Other	2/16/2010	*	1
Station Meter	<= 4-inch	BO7751D	Turbine	2/16/2010		2
Station Meter	<= 4-inch	AY366-4S	Magnetic	8/1/2005		3
Station Meter	6	BH442-1	Other	11/1/2006	*	4
Station Meter	6	BH443-2	Magnetic	4/1/2007		5
Station Meter	6	TQ317-4D	Magnetic	8/1/2005		6
Station Meter	6	KW576-3S	Magnetic	3/1/2000		7
Station Meter	8	FN814-5	Magnetic	3/1/1993		8
Station Meter	8	KW578-3	Other	10/7/1999	*	9
Station Meter	8	LK033-3D	Magnetic	3/1/2000		10
Wholesale Meter	6	Johnson & Springdale	Turbine	10/1/1995		11
Wholesale Meter	8	Golf Road	Magnetic	5/1/2003		12
Wholesale Meter	12	Pewaukee Rd & Bluemound	Turbine	7/1/2008		13

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## LIST OF ALL STATION AND WHOLESALE METERS

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### List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

BH442-1 is a propeller

AX416-1S is a disc

KW578-3 is a propeller

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## 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)
<b>Waukesha County</b>	
<b>Cities</b>	
PEWAUKEE	3,155
WAUKESHA	3
<b>Total Cities:</b>	<b>3,158</b>
<b>Total Waukesha County:</b>	<b>3,158</b>
<b>Total Company:</b>	<b>3,158</b>

## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

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.

**SOURCE OF SUPPLY EXPENSES:**

**Purchased Water (601)**

The Utility purchased water through April 2009 from the City of Waukesha due to a major well being out of service in order to supply water to customers in the affected area. It was not necessary to purchase water in 2010.

**Operation Supplies and Expenses (602)**

The Utility contracted with a landscape company in 2010 to help maintain its property.

**Maintenance of Water Source Plant (605)**

There were no repairs necessary in 2010.

**PUMPING EXPENSES:**

**Maintenance of Pumping Plant (625)**

Maintenance expenses were significantly higher in 2009 due to an extremely difficult time trouble shooting motor and power supply issues at our Deer Haven Well site.

**WATER TREATMENT EXPENSES:**

**Maintenance of Water Treatment Plant (635)**

In 2009 there were repairs required for various water treatment equipment. Maintenance in 2010 was minimal.

**TRANSMISSION AND DISTRIBUTION EXPENSES:**

**Maintenance of Distribution Reservoirs and Standpipes (650)**

The City is required (by the DNR) to inspect standpipes and reservoirs every 5 years. In 2009 both of the large towers and standpipes were cleaned and inspected inside and out. This was not required in 2010.

**CUSTOMER ACCOUNT EXPENSES:**

**Meter Reading Labor (901)**

The Utility has continued to install drive by meters and therefore time spent reading meters was less than the previous year.

**ADMINISTRATIVE AND GENERAL EXPENSES:**

**Outside Services Employed (923)**

Approximately \$75,000 of projects recorded in Construction In Progress at 12/31/09 was written off in 2010 as a result of projects being cancelled.

**Transportation Expenses (933)**

In 2009 the Utility depreciated the remaining portion of its vehicles. This totaled \$22,958. In 2010 it did purchase another utility truck but depreciation on it for half year was only \$2,042.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

During 2010 the Utility received reserve capacity assessments to offset projects completed in prior years and initially included with Plant Financed by the Utility.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

The Utility incurred \$135 in expenses for services installed in 2009.

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

The Utility incurred \$167 in expenses for hydrants installed in 2009.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

**If Adjustments for any account are nonzero, please explain.**

During 2010 the Utility received reserve capacity assessments to offset projects completed in prior years and initially included with Plant Financed by the Utility.

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

The Utility incurred \$109 in expenses for services installed in 2009.

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

Transmission and Distributions Mains (343):

The Utility incurred \$6,792 in expenses for mains installed in 2009.

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

The Utility incurred \$669 in expenses for hydrants installed in 2009.

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### Meters (Page W-23)

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

The Utility is trying to be more aggressive with its meter replacement program, but has had an ongoing problem of getting customers to respond to meter change requests. It is the Utility's intention to replace all meters at least every 20 years.

**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.**

The Utility will try to find a new large meter testing contractor at the upcoming Wisconsin Rural Water Association conference. We are struggling to find a way to meet the PCS requirements, however the piping configuration in our well houses are not conducive to such testing. We realize that something needs to be done.

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### List of All Station and Wholesale Meters (Page W-26)

**If Meter Type is "other," please explain.**

BH442-1 is a propeller

AX416-1S is a disc

KW578-3 is a propeller

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