



3013 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

Principal Office: 5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

For the Year Ended: DECEMBER 31, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I JEN AMERELL of
(Person responsible for accounts)

VILLAGE OF WHITEFISH BAY 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)

FINANCE DIRECTOR/CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

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

When was utility organized? 1/4/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEN AMERELL

Title: FINANCE DIRECTOR/CLERK

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

Email Address: J.amerell@wfbvillage.org

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

Name: MATT SCHUENKE

Title: INTERIM VILLAGE MANAGER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

Email Address: m.schuenke@wfbvillage.org

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

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

Name: WENDY UNGER

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

Email Address: wendy.unger@bakertilly.com

Date of most recent audit report: 7/12/2010

Period covered by most recent audit: 1/1/10-12/31/10

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DANIEL NAZE

Title: VILLAGE ENGINEER

Office Address:

5300 NORTH MARLBOROUGH DRIVE
WHITEFISH BAY, WI 53217

Telephone: (414) 962 - 6690

Fax Number: (414) 962 - 5651

Email Address: d.naze@wfbvillage.org

Name of utility commission/committee: MATT SCHUENKE - INTERIM VILLAGE MANAGER

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

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

Contact Person: ERIC KIEFER
Title: UTILITY SUPERINTENDENT

Telephone: () -

Fax Number:

Email Address: ekiefer@northshorewc.com

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

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

Identification and Ownership - Contacts (Page iv)

General footnotes
j.amerell@wfbvillage.org

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Person responsible for utility records started in July 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,448,817	1,320,602	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	901,956	807,297	2
Depreciation Expense (403)	315,284	287,102	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	168,576	138,339	5
Total Operating Expenses	1,385,816	1,232,738	
Net Operating Income	63,001	87,864	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,001	87,864	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	215	1,131	10
Miscellaneous Nonoperating Income (421)	0	402,781	11
Total Other Income	215	403,912	
Total Income	63,216	491,776	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,242)	(10,242)	12
Other Income Deductions (426)	14,107	13,005	13
Total Miscellaneous Income Deductions	3,865	2,763	
Income Before Interest Charges	59,351	489,013	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,500	1,500	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	280,836	234,536	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	282,336	236,036	
Net Income	(222,985)	252,977	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,327,347	4,080,711	20
Balance Transferred from Income (433)	(222,985)	252,977	21
Miscellaneous Credits to Surplus (434)	0	142,400	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	148,741	25
Total Unappropriated Earned Surplus End of Year (216)	4,104,362	4,327,347	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,448,817	0	1,448,817	1
Total (Acct. 400):	1,448,817	0	1,448,817	
Operation and Maintenance Expense (401-402):				
Derived	901,956	0	901,956	2
Total (Acct. 401-402):	901,956	0	901,956	
Depreciation Expense (403):				
Derived	315,284	0	315,284	3
Total (Acct. 403):	315,284	0	315,284	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	168,576	0	168,576	5
Total (Acct. 408):	168,576	0	168,576	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	63,001	0	63,001	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	215		215	11
Total (Acct. 419):	215	0	215	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	215	0	215	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(10,242)	0	(10,242)	14
NONE			0	15
Total (Acct. 425):	(10,242)	0	(10,242)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,107	14,107	16
NONE			0	17
Total (Acct. 426):	0	14,107	14,107	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,242)	14,107	3,865	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	1,500		1,500	19
Total (Acct. 428):	1,500	0	1,500	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	280,836	0	280,836	21
Total (Acct. 430):	280,836	0	280,836	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	282,336	0	282,336	
NET INCOME:	(208,878)	(14,107)	(222,985)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,905,157	422,190	4,327,347	24
Total (Acct. 216):	3,905,157	422,190	4,327,347	
Balance Transferred from Income (433):				
Derived	(208,878)	(14,107)	(222,985)	25
Total (Acct. 433):	(208,878)	(14,107)	(222,985)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,696,279	408,083	4,104,362	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,448,817	0	0	0	1,448,817	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,448,817	0	0	0	1,448,817	

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	241,182	0	241,182	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	241,182	0	241,182	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	14,382,082	11,877,331	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,097,986	3,803,006	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,284,096	8,074,325	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	214,699	244,426	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	1,066,303	11
Total Other Property and Investments	214,699	1,310,729	
CURRENT AND ACCRUED ASSETS			
Cash (131)	171,539	1,130,396	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	93,596	93,398	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	432,192	322,892	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	2,391,210	137,096	20
Plant Materials and Operating Supplies (154)	48,025	48,025	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	39,154	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)	6,757		28
Total Current and Accrued Assets	3,182,473	1,731,807	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	101,932	25,500	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	101,932	25,500	
Total Assets and Other Debits	13,783,200	11,142,361	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	196,707	196,707	35
Appropriated Earned Surplus (215)	7,100		36
Unappropriated Earned Surplus (216)	4,104,362	4,327,347	37
Total Proprietary Capital	4,308,169	4,524,054	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	7,300,548	5,639,162	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	7,300,548	5,639,162	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	22,607	26,424	42
Payables to Municipality (233)	1,831,822	597,125	43
Customer Deposits (235)			44
Taxes Accrued (236)	95,585	148,049	45
Interest Accrued (237)	91,073	57,823	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	246	6,332	48
Total Current and Accrued Liabilities	2,041,333	835,753	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	133,150	143,392	51
Total Deferred Credits	133,150	143,392	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	13,783,200	11,142,361	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,877,331	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,664,013	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	718,069	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	14,382,082	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,787,998	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	309,988	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	4,097,986	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	10,284,096	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,507,125				3,507,125	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	315,284				315,284	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	26,583				26,583	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	341,867	0	0	0	341,867	16
Debits during year						17
Book cost of plant retired	60,994				60,994	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	60,994	0	0	0	60,994	25
Balance end of year (111.1)	3,787,998	0	0	0	3,787,998	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	295,881				295,881	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,107				14,107	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,107	0	0	0	14,107	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	309,988	0	0	0	309,988	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	0			0	3
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 0	 0	 0	 0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	48,025	48,025	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	48,025	48,025	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1/1/06 ADVANCE FROM MUNICIPALITY	1,500	0	24,000	1
2010 ADVANCE FROM MUNICIPALITY	0	0	34,059	2
2010 ADVANCE FROM REFUNDING	0	0	43,873	3
Total			101,932	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	196,707	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>196,707</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)
Total Bonds (Account 221):				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE 2006 G.O. BONDS	01/01/2006	12/01/2025	3.86%	1,357,450	1
ADVANCE 2008 G.O. BONDS	04/03/2008	04/01/2026	3.66%	1,136,401	2
ADVANCE 2007 G.O. BONDS	03/21/2007	03/01/2027	3.99%	611,928	3
ADVANCE 2001 G.O. BONDS	07/01/2001	04/01/2021	4.82%	37,190	4
ADVANCE 2009 G.O. BONDS	02/12/2009	02/01/2029	3.55%	1,225,501	5
ADVANCE 2010 REFUNDING BONDS	11/09/2010	04/01/2024	2.09%	512,080	6
ADVANCE 2010A REFUNDING BONDS	02/09/2010	02/01/2021	2.74%	491,280	7
ADVANCE 2010 G.O. BONDS	02/09/2010	02/01/2030	4.93%	1,865,250	8
ADVANCE 2004 G. O. BONDS	08/01/2004	08/01/2024	4.41%	63,468	9
Total for Account 223				7,300,548	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		10
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		11
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	148,049	1
Accruals:		
Charged water department expense	157,294	2
Charged electric department expense		3
Charged sewer department expense	8,481	4
Other (explain):		
NONE		5
Total Accruals and other credits	165,775	
Taxes paid during year:		
County, state and local taxes	74,600	6
Social Security taxes	18,450	7
PSC Remainder Assessment	1,313	8
Other (explain):		
Reclassified to separate interfund account	123,876	9
Total payments and other debits	218,239	
Balance end of year	95,585	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE 1988 G.O. NOTE	0			0	2
ADVANCE 1996 G.O. NOTE	0			0	3
ADVANCE 2001 G.O.BONDS	6,614	7,377	13,991	0	4
ADVANCE 2004 G. O.BONDS	9,921	23,397	23,790	9,528	5
ADVANCE 2006 G.O BONDS	4,654	55,868	55,868	4,654	6
ADVANCE 2007 G. O. BONDS	8,430	24,491	24,772	8,149	7
ADVANCE 2008 G.O. BONDS	11,008	41,885	42,591	10,302	8
ADVANCE 2010 G.O. BONDS		72,192	38,562	33,630	9
ADVANCE 2010A REFUNDING BONDS		12,164	6,497	5,667	10
ADVANCE 2010 REFUNDING BONDS		2,405	0	2,405	11
ADVANCE 2009 G.O. BONDS	17,196	41,057	41,515	16,738	12
Subtotal	57,823	280,836	247,586	91,073	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	57,823	280,836	247,586	91,073	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
INVESTMENT IN NSWC	214,699	3
Total (Acct. 125):	214,699	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	432,192	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	432,192	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
SEWER SHARED COSTS	191,365	16
WATER RECEIPTS COLLECTED BY VILLAGE	284,499	17
WATER SHARE OF DEBT PROCEEDS	1,915,346	18
Total (Acct. 145):	2,391,210	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAIDS	39,154	19
Total (Acct. 165):	39,154	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	24
Total (Acct. 186):	0	
Payables to Municipality (233):		
ANNUAL WATER COSTS FINANCED BY VILLAGE	922,001	25
DEBT PRINCIPAL AND INTEREST PAID BY VILLAGE	909,821	26
Total (Acct. 233):	1,831,822	
Other Deferred Credits (253):		
Regulatory Liability	133,150	27
NONE		28
Total (Acct. 253):	133,150	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	12,390,049	0	0	0	12,390,049	1
Materials and Supplies	48,025	0	0	0	48,025	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,647,561	0	0	0	3,647,561	4
Customer Advances for Construction					0	5
Regulatory Liability	138,271	0	0	0	138,271	6
NONE					0	7
Average Net Rate Base	8,652,242	0	0	0	8,652,242	
Net Operating Income	63,001	0	0	0	63,001	8
Net Operating Income as a percent of						
Average Net Rate Base	0.73%	N/A	N/A	N/A	0.73%	

**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	143,392	0	0	0	143,392	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,242	0	0	0	10,242	3
Other (specify):						
NONE					0	4
Balance End of Year	133,150	0	0	0	133,150	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,248,525	1,096,942	1
Total Sales of Water	1,248,525	1,096,942	
Other Operating Revenues			
Forfeited Discounts (470)	10,670	10,685	2
Rents from Water Property (472)	156,535	148,741	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	33,087	64,234	5
Total Other Operating Revenues	200,292	223,660	
Total Operating Revenues	1,448,817	1,320,602	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	439,399	424,205	6
Pumping Expenses (620-633)	0	0	7
Water Treatment Expenses (640-652)	0	0	8
Transmission and Distribution Expenses (660-678)	128,099	120,483	9
Customer Accounts Expenses (901-906)	25,012	27,704	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	309,446	234,905	12
Total Operation and Maintenance Expenses	901,956	807,297	
Other Operating Expenses			
Depreciation Expense (403)	315,284	287,102	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	168,576	138,339	15
Total Other Operating Expenses	483,860	425,441	
Total Operating Expenses	1,385,816	1,232,738	
NET OPERATING INCOME	63,001	87,864	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	17	3,701	4,952	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	17	3,701	4,952	
Metered Sales to General Customers (461)				
Residential (461.1)	4,670	297,700	837,153	5
Commercial (461.2)	120	61,407	134,826	6
Industrial (461.3)				7
Public Authority (461.4)	11	7,373	17,191	8
Total Metered Sales to General Customers (461)	4,801	366,480	989,170	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	2		252,424	10
Other Water Sales (465)				11
Sales for Resale (466)	1	0	1,979	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,821	370,181	1,248,525	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
GLENDALE WATER UTILITY	WHITEFISH BAY VILLAGE LIMITS		1,979	* 1
Total		0	1,979	

SALES FOR RESALE (ACCT. 466)

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

Done

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	252,424	3
NONE		4
Total Public Fire Protection Service (463)	252,424	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	10,670	6
Other (specify):		
Total Forfeited Discounts (470)	10,670	
Rents from Water Property (472):		
WATER TOWER RENTAL BY CELLPHONE COMPANIES	156,535	7
Total Rents from Water Property (472)	156,535	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SALE OF WATER BY NSWC	3,732	9
UNALLOCATED REVENUE	2,605	10
Return on net investment in meters charged to sewer department	26,750	11
Other (specify):		
Total Other Water Revenues (474)	33,087	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	439,399	424,205	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	439,399	424,205	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	0		16
Pumping Labor and Expenses (624)	0		17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	0		24
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	0		26
Operation Labor and Expenses (642)	0		27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
Total Water Treatment Expenses	0	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	4,389	6,430	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	7,104	7,812	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	6,800	6,329	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	50	5,013	42
Maintenance of Transmission and Distribution Mains (673)	38,879	56,946	43
Maintenance of Services (675)	33,274	23,251	44
Maintenance of Meters (676)	474	3,498	45
Maintenance of Hydrants (677)	37,129	11,204	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	128,099	120,483	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	1,131	1,751	48
Meter Reading Expenses (902)	14,035	19,127	49
Customer Records and Collection Expenses (903)	9,608	4,369	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	238	2,457	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	25,012	27,704	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	122,700	117,636	55
Office Supplies and Expenses (921)	70	1,016	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	20,785	24,487	58
Property Insurance (924)	3,000	3,000	59
Injuries and Damages (925)	8,500	8,500	60
Employee Pensions and Benefits (926)	78,923	79,984	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	468	282	64
Rents (931)	75,000	0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	309,446	234,905	
Total Operation and Maintenance Expenses	901,956	807,297	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The Water Utility purchases water from the North Shore Water Commission and has no separate cost for power purchased for pumping.

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

673 - Less maintenance was required than previous year

931 - Rents paid for usage of equipment

675,677 - Increase due to more manhours required for maintenance caused from high rainfall in July, as well as maintenance that was deferred from 2009 until current year.

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		157,294	127,064	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,481	7,900	2
Net property tax equivalent		148,813	119,164	
Social Security		18,450	17,809	3
PSC Remainder Assessment		1,313	1,366	4
Other (specify): NONE			0	5
Total tax expense		168,576	138,339	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168820				3
County tax rate	mills		4.429794				4
Local tax rate	mills		5.183927				5
School tax rate	mills		10.890808				6
Voc. school tax rate	mills		1.908925				7
Other tax rate - Local	mills		1.435198				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.017472				10
Less: state credit	mills		1.681452				11
Net tax rate	mills		22.336020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.183927				14
Combined School Tax Rate	mills		12.799733				15
Other Tax Rate - Local	mills		1.435198				16
Total Local & School Tax	mills		19.418858				17
Total Tax Rate	mills		24.017472				18
Ratio of Local and School Tax to Total	dec.		0.808530				19
Total tax net of state credit	mills		22.336020				20
Net Local and School Tax Rate	mills		18.059353				21
Utility Plant, Jan. 1	\$	11,877,331	11,877,331				22
Materials & Supplies	\$	48,025	48,025				23
Subtotal	\$	11,925,356	11,925,356				24
Less: Plant Outside Limits	\$	3,260,990	3,260,990				25
Taxable Assets	\$	8,664,366	8,664,366				26
Assessment Ratio	dec.		1.005246				27
Assessed Value	\$	8,709,819	8,709,819				28
Net Local & School Rate	mills		18.059353				29
Tax Equiv. Computed for Current Year	\$	157,294	157,294				30
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	157,294					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Rate is for Milwaukee Metropolitan Sewage District (MMSD)

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	196,666				196,666	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	148,559				148,559	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	345,225	0	0	0	345,225	
PUMPING PLANT						
Land and Land Rights (320)	9,156				9,156	11
Structures and Improvements (321)	431,469				431,469	12
Other Power Production Equipment (323)	23,943	1,145			25,088	13
Electric Pumping Equipment (325)	547,315				547,315	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	12,554				12,554	16
Total Pumping Plant	1,024,437	1,145	0	0	1,025,582	
WATER TREATMENT PLANT						
Land and Land Rights (330)	30,854				30,854	17
Structures and Improvements (331)	500,536	2,505			503,041	18
Sand or Other Media Filtration Equipment (332)	2,338,870				2,338,870	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0	29,310			29,310	21
Total Water Treatment Plant	2,870,260	31,815	0	0	2,902,075	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,074				4,074	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	194,190	33,842			228,032	24
Transmission and Distribution Mains (343)	2,851,700	2,209,122	40,674		5,020,148	25
Services (345)	1,483,560	186,017	2,760		1,666,817	26
Meters (346)	934,378	79,574	15,000		998,952	27
Hydrants (348)	954,416	23,518	2,560		975,374	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	19,706				19,706	29
Total Transmission and Distribution Plant	6,442,024	2,532,073	60,994	0	8,913,103	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,097	1,415			23,512	31
Office Furniture and Equipment (391)	12,250				12,250	32
Computer Equipment (391.1)	5,841				5,841	33
Transportation Equipment (392)	76,927	4,195			81,122	34
Stores Equipment (393)	60				60	35
Tools, Shop and Garage Equipment (394)	84,318	1,644			85,962	36
Laboratory Equipment (395)	17,399				17,399	37
Power Operated Equipment (396)	0	13,974			13,974	38
Communication Equipment (397)	78,923	6,500			85,423	39
SCADA Equipment (397.1)	133,832	11,097			144,929	40
Miscellaneous Equipment (398)	2,492	5,064			7,556	41
Total General Plant	434,139	43,889	0	0	478,028	
Total utility plant in service directly assignable	11,116,085	2,608,922	60,994	0	13,664,013	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,116,085	2,608,922	60,994	0	13,664,013	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	419,785				419,785	25
Services (345)	140,841				140,841	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	157,443				157,443	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	718,069	0	0	0	718,069	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	718,069	0	0	0	718,069	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	718,069	0	0	0	718,069	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	133,782	1.70%	3,343	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	86,746	1.80%	2,674	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	220,528		6,017	
PUMPING PLANT				
Structures and Improvements (321)	230,544	3.20%	13,807	7
Other Power Production Equipment (323)	23,943	4.40%		8
Electric Pumping Equipment (325)	447,542	4.40%	24,082	9
Diesel Pumping Equipment (326)	0	4.40%	0	10
Other Pumping Equipment (328)	3,034	4.40%	552	11
Total Pumping Plant	705,063		38,441	
WATER TREATMENT PLANT				
Structures and Improvements (331)	369,675	3.20%	16,057	12
Sand or Other Media Filtration Equipment (332)	1,093,054	3.30%	77,183	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	6.00%	879	15
Total Water Treatment Plant	1,462,729		94,119	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	194,190	1.90%		17
Transmission and Distribution Mains (343)	15,730	1.30%	51,167	18
Services (345)	159,970	2.90%	45,680	19
Meters (346)	266,770	5.50%	53,167	20
Hydrants (348)	182,078	2.20%	21,228	21
Other Transmission and Distribution Plant (349)	14,288	5.00%	985	22
Total Transmission and Distribution Plant	833,026		172,227	
GENERAL PLANT				
Structures and Improvements (390)	2,681	2.90%	661	23
Office Furniture and Equipment (391)	12,250	5.80%	0	24
Computer Equipment (391.1)	1,864	5.80%	339	25
Transportation Equipment (392)	42,821	13.30%	10,510	26
Stores Equipment (393)	60	5.80%		27
Tools, Shop and Garage Equipment (394)	68,025	5.80%	4,938	28
Laboratory Equipment (395)	12,451	5.80%	1,009	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					137,125	3
314					0	4
316					89,420	5
317					0	6
	0	0	0	0	226,545	
321					244,351	7
323					23,943	8
325					471,624	9
326					0	10
328					3,586	11
	0	0	0	0	743,504	
331					385,732	12
332					1,170,237	13
333					0	14
334					879	15
	0	0	0	0	1,556,848	
341					0	16
342					194,190	17
343	40,674				26,223	18
345	2,760				202,890	19
346	15,000				304,937	20
348	2,560				200,746	21
349					15,273	22
	60,994	0	0	0	944,259	
390					3,342	23
391					12,250	24
391.1					2,203	25
392					53,331	26
393					60	27
394					72,963	28
395					13,460	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	5.80%	405	30
Communication Equipment (397)	78,922	1.50%		31
SCADA Equipment (397.1)	66,705	9.20%	13,052	32
Miscellaneous Equipment (398)	0	5.80%	147	33
Total General Plant	<u>285,779</u>		<u>31,061</u>	
Total accum. prov. directly assignable	3,507,125		341,865	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 <u><u>3,507,125</u></u>		 <u><u>341,865</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					405	30
397					78,922	31
397.1					79,757	32
398					147	33
	0	0	0	0	316,840	
	60,994	0	0	0	3,787,996	
					0	34
	60,994	0	0	0	3,787,996	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	149,642	1.30%	5,457	18
Services (345)	95,207	2.90%	4,084	19
Meters (346)	0	0.00%		20
Hydrants (348)	51,032	2.90%	4,565	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	295,881		14,106	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					155,099	18
345					99,291	19
346					0	20
348					55,597	21
349					0	22
	0	0	0	0	309,987	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	295,881		14,106	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	295,881		14,106	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	309,987	
					0	34
	0	0	0	0	309,987	

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	34,490			34,490	1
February	33,260			33,260	2
March	33,110			33,110	3
April	31,816			31,816	4
May	38,328			38,328	5
June	39,526			39,526	6
July	45,899			45,899	7
August	44,631			44,631	8
September	34,893			34,893	9
October	35,656			35,656	10
November	31,164			31,164	11
December	32,505			32,505	12
Total annual pumpage	435,278	0	0	435,278	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	435,278	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	435,278	4
Less: Gallons (000's) sold (Revenue Water):	370,181	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	65,097	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	7,000	8
Gallons (000's) used for fire protection:	0	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	6,000	11
Subtotal Authorized System Uses:	13,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	95	14
Gallons (000's) lost due to service leaks or breaks:	20	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	7	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	51,975	18
Subtotal Water Losses:	52,097	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,873	29
Date of maximum: 08/29/2010		30
Cause of maximum: Hot weather		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	558	33
Date of minimum: 04/08/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	2,830,489	35
If water is purchased:		36
Vendor Name: NORTH SHORE WATER COMMISSION		37
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT		38
What percentage of purchased water is surface water? 33%		39
Number of main breaks repaired this year:	6	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	13,000	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

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

1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BACKWASH	#1 H.S	#1 RAW	1
Location	BENDER	BENDER	KLODE PARK	2
Purpose	P	B	P	3
Destination	T	D	T	4
Pump Manufacturer	WORTHINGTON	J-LINE	WORTHINGTON	5
Year Installed	1961	1997	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	6,250	3,500	2,780	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US MOTOR	U.S. ELECTRIC	9 10
Year Installed	1961	2006	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RECLAIM	#1 TRANSFER	#2 BACKWASH	15
Location	BENDER	BENDER	BENDER	16
Purpose	P	P	B	17
Destination	T	R	T	18
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	19
Year Installed	1961	1961	1961	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,690	4,170	6,250	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	23 24
Year Installed	1961	1961	1961	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	50	60	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 TRANSFER	#3 H.S.	#3 RAW	15
Location	BENDER	BENDER	KLODE PARK	16
Purpose	P	B	P	17
Destination	R	D	T	18
Pump Manufacturer	WORTHINGTON	ALLIS CHALMERS	WORTHINGTON	19
Year Installed	1961	1961	1971	20
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	21
Actual Capacity (gpm)	6,700	5,560	5,000	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	ALLIS CHALMERS	U.S. ELECTRIC	23 24
Year Installed	1989	1961	1972	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	300	200	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

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

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

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	NE RESERVOIR	NW RESERVOIR	SE RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1961	1971	1961	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	0	9 10
Total capacity in gallons (actual)	2,278,000	1,185,000	2,278,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16 17 18
Filters, type (gravity, pressure, other, none)	GRAVITY			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y			24 25
Is water fluoridated (yes, no)?	Y			26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	51				51	1
M	D	6.000	133,185	333	7,689		125,829	2
P	D	6.000	226				226	3
M	D	8.000	82,791	7,631	6,769		83,653	4
P	D	8.000	9,914				9,914	5
M	D	12.000	13,488				13,488	6
P	D	12.000	920	4,158			5,078	7
M	T	16.000	7,920				7,920	8
Total Within Municipality			248,495	12,122	14,458	0	246,159	
Total Utility			248,495	12,122	14,458	0	246,159	

WATER MAINS

Water Mains (Page W-21)

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

Main additions financed through debt proceeds.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2				2		1
M	0.750	507				507		2
L	0.750	761				761		3
L	1.000	2,373		89		2,284		4
P	1.000	32				32		5
M	1.000	364				364		6
P	1.250	434	89			523		7
L	1.250	9				9		8
M	1.250	73				73		9
M	1.500	21				21		10
L	1.500	4				4		11
L	2.000	5				5		12
M	2.000	88				88		13
M	3.000	16	3	3		16		14
M	4.000	9				9		15
P	4.000	5				5		16
M	6.000	14				14	9	17
Total Utility		4,717	92	92	0	4,717		9

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,251	6	2		1255	0	1
0.750	3,269		4		3265	0	2
1.000	145	1	1		145	0	3
1.250	0				0	0	4
1.500	35	1	1		35	0	5
2.000	81				81	0	6
3.000	6				6	0	7
4.000	7				7	0	8
6.000	0				0	0	9
Total:	4,794	8	8	0	4794	0	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,252	3	0	0	0	0	1255	1
0.750	3,233	32	0	0	0	0	3265	2
1.000	130	14	0	1	0	0	145	3
1.250	0	0	0	0	0	0	0	4
1.500	20	13	0	2	0	0	35	5
2.000	27	51	0	3	0	0	81	6
3.000	2	3	0	1	0	0	6	7
4.000	0	3	0	4	0	0	7	8
6.000	0	0	0	0	0	0	0	9
Total:	4,664	119	0	11	0	0	4794	

METERS

Meters (Page W-23)

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

The Village replaced meters in the current year.

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

The Village follows the PSC guidelines for testing meters and replaces them as needed.

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

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

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

No, the Village does not own any station meters.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	470	32	32		470	2
Total Fire Hydrants	470	32	32	0	470	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	462
Number of distribution system valves end of year:	550
Number of distribution valves operated during year:	199

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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