



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: SHOREWOOD MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2008

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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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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** SHOREWOOD MUNICIPAL WATER UTILITY

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

**When was utility organized?** 6/16/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SHEREE REININGER

**Title:** FINANCE DIRECTOR - TREASURER

**Office Address:**

3930 N. MURRAY AVENUE  
SHOREWOOD, WI 53211

**Telephone:** (414) 847 - 2601

**Fax Number:** ( ) -

**Email Address:** SReininger@villageofshorewood.org

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

**Name:** WENDI UNGER

**Title:** SENIOR MANAGER

**Office Address:** VIRCHOW KRAUSE & COMPANY

115 S 84TH STREET STE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423

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

**Email Address:** wunger@virchowkrause.com

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

**Name:** GUY JOHNSON

**Title:** PRESIDENT

**Office Address:**

3930 N MURRAY AVENUE  
SHOREWOOD, WI 53211

**Telephone:** (414) 229 - 5685

**Fax Number:**

**Email Address:**

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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:** WENDI UNGER

**Title:** SENIOR MANAGER

**Office Address:** VIRCHOW KRAUSE & COMPANY

115 S 84TH STREET STE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423

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

**Email Address:** wunger@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

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

Name: MS. LEEANN BUTSCHLICK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

3930 N. MURRAY AVENUE  
SHOREWOOD, WI 53211

Telephone: (414) 847 - 2601

Fax Number: ( ) -

Email Address: N/A

Name of utility commission/committee: SHOREWOOD MUNICIPAL WATER UTILITY

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

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,040,224	1,035,903	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	926,457	903,927	2
Depreciation Expense (403)	64,128	63,141	3
Amortization Expense (404-407)	787	787	4
Taxes (408)	65,134	61,412	5
<b>Total Operating Expenses</b>	<b>1,056,506</b>	<b>1,029,267</b>	
<b>Net Operating Income</b>	<b>(16,282)</b>	<b>6,636</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(16,282)</b>	<b>6,636</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,251	7,267	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>1,251</b>	<b>7,267</b>	
<b>Total Income</b>	<b>(15,031)</b>	<b>13,903</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,545)	(6,545)	12
Other Income Deductions (426)	7,193	7,201	13
<b>Total Miscellaneous Income Deductions</b>	<b>648</b>	<b>656</b>	
<b>Income Before Interest Charges</b>	<b>(15,679)</b>	<b>13,247</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	32,957	31,188	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,162	13,970	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>44,119</b>	<b>45,158</b>	
<b>Net Income</b>	<b>(59,798)</b>	<b>(31,911)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	902,526	934,437	20
Balance Transferred from Income (433)	(59,798)	(31,911)	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>842,728</b>	<b>902,526</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	1,040,224	0	1,040,224	1
<b>Total (Acct. 400):</b>	<b>1,040,224</b>	<b>0</b>	<b>1,040,224</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	926,457	0	926,457	2
<b>Total (Acct. 401-402):</b>	<b>926,457</b>	<b>0</b>	<b>926,457</b>	
<b>Depreciation Expense (403):</b>				
Derived	64,128	0	64,128	3
<b>Total (Acct. 403):</b>	<b>64,128</b>	<b>0</b>	<b>64,128</b>	
<b>Amortization Expense (404-407):</b>				
Derived	787	0	787	4
<b>Total (Acct. 404-407):</b>	<b>787</b>	<b>0</b>	<b>787</b>	
<b>Taxes (408):</b>				
Derived	65,134	0	65,134	5
<b>Total (Acct. 408):</b>	<b>65,134</b>	<b>0</b>	<b>65,134</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>(16,282)</b>	<b>0</b>	<b>(16,282)</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>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</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>				
INVESTMENT INCOME	1,251		1,251	11
<b>Total (Acct. 419):</b>	<b>1,251</b>	<b>0</b>	<b>1,251</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>1,251</b>	<b>0</b>	<b>1,251</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>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(6,545)	0	(6,545)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(6,545)</b>	<b>0</b>	<b>(6,545)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	7,193	7,193	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,193</b>	<b>7,193</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,545)</b>	<b>7,193</b>	<b>648</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	32,957	0	32,957	18
<b>Total (Acct. 427):</b>	<b>32,957</b>	<b>0</b>	<b>32,957</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	11,162	0	11,162	21
<b>Total (Acct. 430):</b>	<b>11,162</b>	<b>0</b>	<b>11,162</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>44,119</b>	<b>0</b>	<b>44,119</b>	
<b>NET INCOME:</b>	<b>(52,605)</b>	<b>(7,193)</b>	<b>(59,798)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	549,008	353,518	902,526	24
<b>Total (Acct. 216):</b>	<b>549,008</b>	<b>353,518</b>	<b>902,526</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(52,605)	(7,193)	(59,798)	25
<b>Total (Acct. 433):</b>	<b>(52,605)</b>	<b>(7,193)</b>	<b>(59,798)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>496,403</b>	<b>346,325</b>	<b>842,728</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	1,040,224	0	0	0	1,040,224	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,040,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,224</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	184,959	0	184,959	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
<b>Total Payroll</b>	<b>184,959</b>	<b>0</b>	<b>184,959</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	2,939,838	2,842,753	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	935,628	872,621	2
<b>Net Utility Plant</b>	<b>2,004,210</b>	<b>1,970,132</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	228,757	103,941	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	213,029	209,063	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	87,180	62,670	18
Plant Materials and Operating Supplies (154)	33,272	33,416	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)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>562,238</b>	<b>409,090</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,733	7,082	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>11,733</b>	<b>7,082</b>	
<b>Total Assets and Other Debits</b>	<b>2,578,181</b>	<b>2,386,304</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)	232,883	232,883	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	842,728	902,526	35
<b>Total Proprietary Capital</b>	<b>1,075,611</b>	<b>1,135,409</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	605,000	605,000	36
Advances from Municipality (223)	196,566	248,086	37
Other Long-Term Debt (224)	481,879	186,509	38
<b>Total Long-Term Debt</b>	<b>1,283,445</b>	<b>1,039,595</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	47,500	50,896	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	1,042	1,555	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	23,142	23,551	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	49,272	30,584	46
<b>Total Current and Accrued Liabilities</b>	<b>120,956</b>	<b>106,586</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	98,169	104,714	49
<b>Total Deferred Credits</b>	<b>98,169</b>	<b>104,714</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>2,578,181</b>	<b>2,386,304</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	2,842,753	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)	2,431,443	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	508,395	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
<b>Total Utility Plant</b>	<b>2,939,838</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)	773,558	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	162,070	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>935,628</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>2,004,210</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>	717,171				717,171	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	64,128				64,128	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,258				12,258	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>76,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,386</b>	<b>16</b>
<b>Debits during year</b>						17
Book cost of plant retired	19,999				19,999	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>19,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,999</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>773,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>773,558</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>	155,450				155,450	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	7,193				7,193	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>7,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,193</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	573				573	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>573</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>162,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,070</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	33,272	33,416
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	33,272	33,416

**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>				
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 11-08	0	428	5,438	1
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 12-06	787	428	6,295	2
<b>Total</b>			<b>11,733</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	232,883	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>232,883</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)	
GO BONDS	12/20/2006	10/01/2016	3.59%	605,000	1
<b>Total Bonds (Account 221):</b>				<b>605,000</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>					
1997 ADVANCE	03/15/1996	03/15/2011	5.75%	139,504	1
2002 ADVANCE	12/31/2002	03/01/2013	4.50%	57,062	2
<b>Total for Account 223</b>				<b>196,566</b>	
<b>Other Long-Term Debt (224)</b>					
2008 GO PROMISSORY NOTE	11/18/2008	10/01/2018	3.73%	305,000	3
2005 STATE TRUST LOAN UFPL	01/24/2005	03/15/2024	5.24%	102,361	4
2004 STATE TRUST FUND LOAN	04/22/2004	03/15/2029	5.75%	74,518	5
<b>Total for Account 224</b>				<b>481,879</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	65,134	2
Charged electric department expense		3
Charged sewer department expense	4,153	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>69,287</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,607	6
Social Security taxes	14,779	7
PSC Remainder Assessment	901	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>69,287</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>					
GO BOND	5,458	21,830	21,830	5,458	1
<b>Subtotal</b>	<b>5,458</b>	<b>21,830</b>	<b>21,830</b>	<b>5,458</b>	
<b>Advances from Municipality (223)</b>					
1997 ADVANCE	8,241	8,519	10,410	6,350	2
2002 ADVANCE	2,514	2,643	3,017	2,140	3
<b>Subtotal</b>	<b>10,755</b>	<b>11,162</b>	<b>13,427</b>	<b>8,490</b>	
<b>Other Long-Term Debt (224)</b>					
2004 STATE TRUST FUND LOAN	4,122	4,934	5,207	3,849	4
2005 STATE TRUST FUND LOAN UNPL	3,216	3,944	4,064	3,096	5
2008 GO PROMISSORY NOTE		2,249		2,249	6
<b>Subtotal</b>	<b>7,338</b>	<b>11,127</b>	<b>9,271</b>	<b>9,194</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>23,551</b>	<b>44,119</b>	<b>44,528</b>	<b>23,142</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</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	213,029	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>213,029</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS PLACED ON TAX ROLL	87,180	15
<b>Total (Acct. 145):</b>	<b>87,180</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	98,169	23
NONE		24
<b>Total (Acct. 253):</b>	<b>98,169</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)	2,382,614	0	0	0	2,382,614	1
Materials and Supplies	33,344	0	0	0	33,344	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	745,364	0	0	0	745,364	4
Customer Advances for Construction					0	5
Regulatory Liability	101,441	0	0	0	101,441	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,569,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,569,153</b>	
Net Operating Income	(16,282)	0	0	0	(16,282)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.04%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.04%</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	104,714	0	0	0	<b>104,714</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,545	0	0	0	<b>6,545</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>98,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,169</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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## IMPORTANT CHANGES DURING THE YEAR

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### Important Changes During the Year (Page F-26)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Shorewood Municipal Water Utility  
Shorewood, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Shorewood Municipal Water Utility, an enterprise fund of the Village of Shorewood as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

March 10, 2009  
Milwaukee, Wisconsin

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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)	1,020,518	1,018,640	1
<b>Total Sales of Water</b>	<b>1,020,518</b>	<b>1,018,640</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	6,783	5,777	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	12,923	11,486	5
<b>Total Other Operating Revenues</b>	<b>19,706</b>	<b>17,263</b>	
<b>Total Operating Revenues</b>	<b>1,040,224</b>	<b>1,035,903</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	570,999	560,226	6
Pumping Expenses (620-625)	0	0	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	163,024	154,395	9
Customer Accounts Expenses (901-906)	27,965	25,797	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	164,469	163,509	12
<b>Total Operation and Maintenance Expenses</b>	<b>926,457</b>	<b>903,927</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	64,128	63,141	13
Amortization Expense (404-407)	787	787	14
Taxes (408 )	65,134	61,412	15
<b>Total Other Operating Expenses</b>	<b>130,049</b>	<b>125,340</b>	
<b>Total Operating Expenses</b>	<b>1,056,506</b>	<b>1,029,267</b>	
<b>NET OPERATING INCOME</b>	<b>(16,282)</b>	<b>6,636</b>	

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## WATER OPERATING REVENUES & EXPENSES

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**Water Operating Revenues & Expenses (Page W-01)**

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

Acct404 - N/A

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## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,228	223,012	547,002	5
Commercial (461.2 )	251	127,955	235,380	6
Industrial (461.3 )				7
Public Authority (461.4 )	29	13,576	27,583	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,508</b>	<b>364,543</b>	<b>809,965</b>	
Private Fire Protection Service (462 )	36		9,187	9
Public Fire Protection Service (463 )	1		201,366	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,545</b>	<b>364,543</b>	<b>1,020,518</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)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed 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)	201,366	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>201,366</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	6,783	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>6,783</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>		
MISCELLANEOUS REVENUES	4,113	9
Return on net investment in meters charged to sewer department	8,810	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>12,923</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done

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## 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	1
Purchased Water (601)	570,999	560,226	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>570,999</b>	<b>560,226</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16	10,655	16
Maintenance of Mains (651)	119,140	107,311	17
Maintenance of Services (652)	28,309	18,044	18
Maintenance of Meters (653)	3,657	6,373	19
Maintenance of Hydrants (654)	4,244	8,408	20
Maintenance of Other Plant (655)	7,658	3,604	21
<b>Total Transmission and Distribution Expenses</b>	<b>163,024</b>	<b>154,395</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	25,866	22,830	23
Supplies and Expenses (903)	2,099	2,967	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>27,965</b>	<b>25,797</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	44,993	54,701	28
Office Supplies and Expenses (921)	6,674	8,095	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	19,781	12,163	31
Property Insurance (924)	7,510	7,285	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	74,968	70,508	34
Regulatory Commission Expenses (928)	2,550	0	35
Miscellaneous General Expenses (930)	0	0	36
Transportation Expenses (933)	0	0	37
Maintenance of General Plant (935)	7,993	10,757	38
<b>Total Administrative and General Expenses</b>	<b>164,469</b>	<b>163,509</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>926,457</b>	<b>903,927</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

The utility purchaes water and has no power for pumping.

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

Acct 650 - In 2007 additional parts and stock were purchased under this account that were not used in installations of large valves. In 2008, all parts and services pertained only to the 2008 Large Valve Replacement Program and amounts were capitalized to water mains accordingly.

Acct 652 - The amount of labor hours dedicated to the maintenance and repair of water mains was greater in 2008 than in 2007; more water main breaks in 2008 than in 2007.

Acct 923 - On line payment program was implemented in 2008 and there was training associated with utilization of that new program.

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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		53,607	50,982	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,153	3,990	2
<b>Net property tax equivalent</b>		<b>49,454</b>	<b>46,992</b>	
Social Security		14,779	13,347	3
PSC Remainder Assessment		901	1,073	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>65,134</b>	<b>61,412</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.168820				3
County tax rate	mills		3.939930				4
Local tax rate	mills		6.633370				5
School tax rate	mills		11.743190				6
Voc. school tax rate	mills		1.825768				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.284357				9
<b>Total tax rate</b>	mills		<b>25.595435</b>				<b>10</b>
Less: state credit	mills		1.998860				11
<b>Net tax rate</b>	mills		<b>23.596575</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.633370</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.568958</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>20.202328</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.595435</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789294</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.596575</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.624639</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,842,753</b>	2,842,753				22
Materials & Supplies	\$	<b>33,416</b>	33,416				23
<b>Subtotal</b>	\$	<b>2,876,169</b>	<b>2,876,169</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,876,169</b>	<b>2,876,169</b>				<b>26</b>
Assessment Ratio	dec.		1.000729				27
<b>Assessed Value</b>	\$	<b>2,878,266</b>	<b>2,878,266</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.624639</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>53,607</b>	<b>53,607</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	43,692					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>53,607</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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### 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.

Other tax non-local is for MMSD.

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## 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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<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	22
Structures and Improvements (341)	6,188				6,188	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	829,042	79,137	64		908,115	25
Services (345)	365,017				365,017	26
Meters (346)	445,589	16,824	16,513		445,900	27
Hydrants (348)	506,333	6,706	3,422		509,617	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)	31,090				31,090	29
<b>Total Transmission and Distribution Plant</b>	<b>2,183,259</b>	<b>102,667</b>	<b>19,999</b>	<b>0</b>	<b>2,265,927</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,681				1,681	32
Computer Equipment (391.1)	1,202				1,202	33
Transportation Equipment (392)	98,892	14,990			113,882	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	48,751				48,751	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
<b>Total General Plant</b>	<b>150,526</b>	<b>14,990</b>	<b>0</b>	<b>0</b>	<b>165,516</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,333,785</b>	<b>117,657</b>	<b>19,999</b>	<b>0</b>	<b>2,431,443</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,333,785</b>	<b>117,657</b>	<b>19,999</b>	<b>0</b>	<b>2,431,443</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<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	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	444,306		62		444,244	25
Services (345)	0				0	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	64,662		511		64,151	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>508,968</b>	<b>0</b>	<b>573</b>	<b>0</b>	<b>508,395</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>508,968</b>	<b>0</b>	<b>573</b>	<b>0</b>	<b>508,395</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>508,968</b>	<b>0</b>	<b>573</b>	<b>0</b>	<b>508,395</b>	

## 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	34,894			34,894	1
February	34,569			34,569	2
March	33,671			33,671	3
April	34,296			34,296	4
May	32,763			32,763	5
June	37,153			37,153	6
July	39,651			39,651	7
August	43,653			43,653	8
September	44,551			44,551	9
October	36,294			36,294	10
November	34,611			34,611	11
December	34,493			34,493	12
<b>Total annual pumpage</b>	<b>440,599</b>	<b>0</b>	<b>0</b>	<b>440,599</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	440,599	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>440,599</b>	3
Less: Gallons (000's) sold:	364,543	4
Gallons (000's) entering distribution system but not sold:	<b>76,056</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>0</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>76,056</b>	17
Subtotal of Estimated Losses:	<b>76,056</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>17%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		22
Date of maximum:		23
Cause of maximum:		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		25
Date of minimum:		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	27
If water is purchased:		28
Vendor Name: MILWAUKEE WATER WORKS		29
Point of Delivery: NORTH DOWNER AVE		30
What percentage of purchased water is surface water?	100%	31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	13,440	35
Outside municipality?		36

## SOURCES OF WATER SUPPLY - GROUND WATERS

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

1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

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## PUMPING & POWER EQUIPMENT

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## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	117,640	0	0	0	117,640	1
M	D	8.000	34,910	0	0	0	34,910	2
M	D	12.000	9,823	0	0	0	9,823	3
M	D	16.000	7,373	16	16	0	7,373	4
<b>Total Within Municipality</b>			<b>169,746</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>169,746</b>	
<b>Total Utility</b>			<b>169,746</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>169,746</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

The Village financed the mains using cash on hand and some 2008 borrowed funds.

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## WATER SERVICES

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

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

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## WATER SERVICES

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**Water Services (Page W-20)**

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

No services in use.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	285	0	0	0	285	0	1
0.750	2,947	8	4	(4)	2,947	0	2
1.000	242	0	0	0	242	0	3
1.250	7	0	0	0	7	0	4
1.500	57	3	0	(3)	57	0	5
2.000	101	0	0	0	101	0	6
3.000	23	1	2	0	22	0	7
4.000	11	8	9	(1)	9	0	8
<b>Total:</b>	<b>3,673</b>	<b>20</b>	<b>15</b>	<b>(8)</b>	<b>3,670</b>	<b>0</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	264	11	0	4	0	6	285	1
0.750	2,746	83	0	4	0	114	2,947	2
1.000	199	42	0	0	0	1	242	3
1.250	0	1	0	5	0	1	7	4
1.500	10	35	0	6	0	6	57	5
2.000	34	64	0	2	0	1	101	6
3.000	8	7	0	4	0	3	22	7
4.000	3	4	0	2	0	0	9	8
<b>Total:</b>	<b>3,264</b>	<b>247</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>132</b>	<b>3,670</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

Adjustments are to bring the count to meters to actual numbers on hand.

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

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

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

The utility participates in a meter replacement program.

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

These are large homes with pools and/or sprinkler systems.

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

No. Meter is owned by Milwaukee Water Utility

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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	308	1	1	0	308	2
<b>Total Fire Hydrants</b>	<b>308</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>308</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	308
Number of distribution system valves end of year:	423
Number of distribution valves operated during year:	423