



3013 (01-03-11)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
OAK CREEK, WI 53154

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 ANNETTE STENZEL of
(Person responsible for accounts)

OAK CREEK WATER & SEWER 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)

ACCOUNTING SUPERVISOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY

Utility Address: 170 W. DREXEL AVE
OAK CREEK, WI 53154

When was utility organized? 7/12/1961

Report any change in name:

Effective Date:

Utility Web Site: www.water.oak-creek.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MS. ANNETTE L. STENZEL

Title: ACCOUNTING SUPERVISOR

Office Address:

170 W. DREXEL AVE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: ASTENZEL@WATER.OAK-CREEK.WI.US

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

Name: MS. ANNETTE STENZEL

Title: ACCOUNTING SUPERVISOR

Office Address:

170 W. DREXEL AVE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: ASTENZEL@WATER.OAK-CREEK.WI.US

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

Name: MR. GERALD WILLE

Title: CHAIRMAN

Office Address:

8112 SOUTH MONA COURT
OAK CREEK, WI 53154

Telephone: (414) 764 - 2765

Fax Number:

Email Address: JNJWILLE@TDS.NET

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: MS. VICKI HELLENBRAND

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: VICKI.HELLENBRAND@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/4/2010

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

Names and titles of utility management including manager or superintendent:

Name: MR. STEVEN N. YTTRI

Title: GENERAL MANAGER

Office Address:

170 W. DREXEL AVE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: SNYTTRI@WATER.OAK-CREEK.WI.US

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RAYMOND BURNSIDE
- MR GARY GASS
- MR KEN GEHL, CITY ALDERPERSON
- MR FREDERICK SIEPERT, SECRETARY
- MR GERALD WILLE, CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,951,001	8,348,474	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,839,928	3,660,727	2
Depreciation Expense (403)	1,442,903	1,203,690	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,570,586	1,330,684	5
Total Operating Expenses	6,853,417	6,195,101	
Net Operating Income	1,097,584	2,153,373	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,097,584	2,153,373	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,190)	(5,319)	7
Income from Nonutility Operations (417)	(1,083)	(2,447)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	71,362	104,030	10
Miscellaneous Nonoperating Income (421)	887,094	301,206	11
Total Other Income	956,183	397,470	
Total Income	2,053,767	2,550,843	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(178,555)	(178,555)	12
Other Income Deductions (426)	526,040	431,323	13
Total Miscellaneous Income Deductions	347,485	252,768	
Income Before Interest Charges	1,706,282	2,298,075	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	984,509	894,433	14
Amortization of Debt Discount and Expense (428)	134,306	119,641	15
Amortization of Premium on Debt--Cr. (429)	91,433	75,815	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	208,037	354,203	19
Total Interest Charges	819,345	584,056	
Net Income	886,937	1,714,019	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,821,444	46,107,425	20
Balance Transferred from Income (433)	886,937	1,714,019	21
Miscellaneous Credits to Surplus (434)	20,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	48,728,381	47,821,444	

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	7,951,001	0	7,951,001	1
Total (Acct. 400):	7,951,001	0	7,951,001	
Operation and Maintenance Expense (401-402):				
Derived	3,839,928	0	3,839,928	2
Total (Acct. 401-402):	3,839,928	0	3,839,928	
Depreciation Expense (403):				
Derived	1,442,903	0	1,442,903	3
Total (Acct. 403):	1,442,903	0	1,442,903	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,570,586	0	1,570,586	5
Total (Acct. 408):	1,570,586	0	1,570,586	
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:	1,097,584	0	1,097,584	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(1,190)	0	(1,190)	8
Total (Acct. 415-416):	(1,190)	0	(1,190)	
Income from Nonutility Operations (417):				
BOTTLED WATER OPERATIONS	(1,083)		(1,083)	9
Total (Acct. 417):	(1,083)	0	(1,083)	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDENDS ON TEMPORARY INVESTMENTS	12,180	0	12,180	11
INTEREST DERIVED FROM SPECIAL ASSESSMENTS	18,297	0	18,297	12
INTEREST AND DIVIDENDS FROM LONG-TERM INVESTMENTS	19,571	0	19,571	13
INTEREST ON MISCELLANEOUS RECEIVABLES	34	0	34	14
REALIZED GAINS AND LOSSES ON LONG-TERM INVESTMENTS	408	0	408	15
CHANGE IN FAIR MARKET VALUE OF LONG-TERM INVESTMENTS	(11,806)	0	(11,806)	16
AMORTIZATION OF PREMIUMS ON LONG-TERM INVESTMENTS	(3,548)	0	(3,548)	17

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)	
OTHER INCOME				
Interest and Dividend Income (419):				
INTEREST ON EQUIPMENT LEASES	36,226		36,226	18
Total (Acct. 419):	71,362	0	71,362	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,000	1,000	19
SAFE DRINKING WATER LOAN PROGRAM GRANT INCOME		886,094	886,094	20
Total (Acct. 421):	0	887,094	887,094	
TOTAL OTHER INCOME:	69,089	887,094	956,183	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(178,555)	0	(178,555)	21
NONE			0	22
Total (Acct. 425):	(178,555)	0	(178,555)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	526,040	526,040	23
NONE			0	24
Total (Acct. 426):	0	526,040	526,040	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(178,555)	526,040	347,485	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	984,509	0	984,509	25
Total (Acct. 427):	984,509	0	984,509	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF LOSS ON BOND REFUNDING	42,738	0	42,738	26
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	91,568		91,568	27
Total (Acct. 428):	134,306	0	134,306	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM ON DEBT	91,433		91,433	28
Total (Acct. 429):	91,433	0	91,433	
Interest on Debt to Municipality (430):				
Derived	0	0	0	29
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	30
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
TREATMENT PLANT EXPANSION PROJECT	208,037		208,037	31
Total (Acct. 432):	208,037	0	208,037	
TOTAL INTEREST CHARGES:	819,345	0	819,345	
NET INCOME:	525,883	361,054	886,937	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	14,196,197	33,625,247	47,821,444	32
Total (Acct. 216):	14,196,197	33,625,247	47,821,444	
Balance Transferred from Income (433):				
Derived	525,883	361,054	886,937	33
Total (Acct. 433):	525,883	361,054	886,937	
Miscellaneous Credits to Surplus (434):				
POLLUTION ACCRUAL ELIMINATION	20,000		20,000	* 34
Total (Acct. 434):	20,000	0	20,000	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	35
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	36
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	37
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,742,080	33,986,301	48,728,381	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

A \$20,000 liability was recorded in 2009 for pollution remediation that was subsequently determined to not be a liability since the City's insurance company was paying for the clean-up expense. Therefore, this miscellaneous credit is recorded to eliminate this liability.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	22,225				22,225	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	18,309				18,309	3
Materials	5,106				5,106	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	23,415	0	0	0	23,415	
Net income (or loss)	(1,190)	0	0	0	(1,190)	

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	7,951,001	0	0	0	7,951,001	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	7,951,001	0	0	0	7,951,001	

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	1,268,885	254,775	1,523,660	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	15,211	2,810	18,021	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	46,950	9,418	56,368	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	267,003	(267,003)	0	18
All other accounts	0	0	0	19
Total Payroll	1,598,049	0	1,598,049	

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)	*	1
Water	25.5	*	1
Electric			2
Gas			3
Sewer			4

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

General footnotes

Water - one full-time employee was added due to an additional employee who has been working full time at the treatment plant.

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	100,713,200	97,204,131	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	24,928,988	23,439,880	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	75,784,212	73,764,251	
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)	93,915	169,762	8
Sinking Funds (125)	1,674,459	1,671,286	9
Depreciation Fund (126)	200,430	200,050	10
Other Special Funds (128)	0	2,973,192	11
Total Other Property and Investments	1,968,804	5,014,290	
CURRENT AND ACCRUED ASSETS			
Cash (131)	327,686	(11,915)	12
Special Deposits (134)	0	0	13
Working Funds (135)	250	250	14
Temporary Cash Investments (136)	6,283,032	5,627,085	15
Notes Receivable (141)	489,052	537,279	16
Customer Accounts Receivable (142)	794,016	816,465	17
Other Accounts Receivable (143)	130,212	111,115	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	315,789	401,521	20
Plant Materials and Operating Supplies (154)	64,561	53,310	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	0	(3,156)	26
Accrued Utility Revenues (173)	741,781	742,955	27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	9,146,379	8,274,909	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	474,389	608,694	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)	244,050	314,893	34
Total Deferred Debits	718,439	923,587	
Total Assets and Other Debits	87,617,834	87,977,037	

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)	10,386,213	10,386,213	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	48,728,381	47,821,444	37
Total Proprietary Capital	59,114,594	58,207,657	
LONG-TERM DEBT			
Bonds (221)	23,396,863	23,655,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	23,396,863	23,655,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	538,381	1,484,993	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	1,460,182	1,228,711	45
Interest Accrued (237)	164,999	415,171	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	56,005	53,693	48
Total Current and Accrued Liabilities	2,219,567	3,182,568	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	132,709	224,143	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,754,101	2,707,669	51
Total Deferred Credits	2,886,810	2,931,812	
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	87,617,834	87,977,037	

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	97,204,131	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)	67,408,242	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	33,097,193	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	5,000				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	202,765				8
Total Utility Plant	100,713,200	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)	18,312,795	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,616,193	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	24,928,988	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	75,784,212	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)	17,231,714				17,231,714	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,442,903				1,442,903	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	46,574				46,574	6
Accruals charged other						7
accounts (specify):						8
Transportation deprec. to clearing	33,873				33,873	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,523,350	0	0	0	1,523,350	16
Debits during year						17
Book cost of plant retired	402,690				402,690	18
Cost of removal	39,579				39,579	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	442,269	0	0	0	442,269	25
Balance end of year (111.1)	18,312,795	0	0	0	18,312,795	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)	6,208,166				6,208,166	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	526,040				526,040	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	526,040	0	0	0	526,040	16
Debits during year						17
Book cost of plant retired	118,013				118,013	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	118,013	0	0	0	118,013	25
Balance end of year (111.2)	6,616,193	0	0	0	6,616,193	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
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		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)	64,561	53,310	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	64,561	53,310	

**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)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	24,183	428	115,897	1
12.500 WATER SYSTEM BOND ANTICIPATION NOTES 4/1/09	67,250	428	16,812	2
8.165 WATER SYSTEM REVENUE BONDS - 8/15/00	134	428	0	3
LOSS ON ADVANCE REFUNDING OF BONDS	42,738	428	341,680	4
Total			474,389	
Unamortized premium on debt (251)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	24,183	429	115,897	5
12.500 WATER SYSTEM BOND ANTICIPATION NOTES 4/1/09	67,250	429	16,812	6
Total			132,709	

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	10,386,213	1
Changes during year (explain):		2
Balance end of year	<u>10,386,213</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)	
8.165M WATER SYSTEM REVENUE BONDS	08/15/2000	12/01/2010	5.27%	0	1
12.130M WATER SYSTEM REVENUE BONDS	11/01/2005	12/01/2020	4.36%	10,105,000	2
12.500M WATER SYSTEM BOND ANTICIPATION NOTES	04/01/2009	04/01/2011	3.99%	12,500,000	3
879,848 WATER SYSTEM REVENUE BONDS	01/13/2010	05/01/2029	2.64%	791,863	4
Total Bonds (Account 221):				23,396,863	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,228,711	1
Accruals:		
Charged water department expense	1,567,523	2
Charged electric department expense		3
Charged sewer department expense	15,734	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,583,257	
Taxes paid during year:		
County, state and local taxes	1,228,711	6
Social Security taxes	114,233	7
PSC Remainder Assessment	8,842	8
Other (explain):		
NONE		9
Total payments and other debits	1,351,786	
Balance end of year	1,460,182	

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)					
12.130M WATERWORKS SYSTEM BONDS ISSUED 11/1/05	38,546	460,437	462,550	36,433	1
8.165M WATERWORKS SYSTEM BONDS ISSUED 8/15/00	1,625	17,875	19,500	0	2
879,848 WATERWORKS SYSTEM BONDS ISSUED 1/13/10		6,197	2,631	3,566	3
12.500M WATERWORKS SYSTEM BANS ISSUED 4/1/09	375,000	500,000	750,000	125,000	4
Subtotal	415,171	984,509	1,234,681	164,999	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	415,171	984,509	1,234,681	164,999	

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):		
SPECIAL ASSESSMENT RECEIVABLES	93,915	2
Total (Acct. 124):	93,915	
Sinking Funds (125):		
REVENUE BOND RESERVE	1,674,459	3
Total (Acct. 125):	1,674,459	
Depreciation Fund (126):		
REVENUE BOND DEPRECIATION	200,430	4
Total (Acct. 126):	200,430	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
EQUIP. LEASES & NOTES RECEIVABLE - BLACK BEAR BOTTLING LLC	489,052	7
Total (Acct. 141):	489,052	
Customer Accounts Receivable (142):		
Water	794,016	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	794,016	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
FOCUS ON ENERGY GRANT RECEIVABLE	105,993	* 14
FEMA FUNDS RECEIVABLE - FLOODING	5,897	15
COMMISSION REVENUES - BLACK BEAR BOTTLING LLC	83	16
HYDRANT PERMIT - OAKVIEW #3	3,974	17
HYDRANT DAMAGE	3,717	18
HYDRANT CONNECTIONS AND USAGE	7,548	19
MILWAUKEE COUNTY - DEPOSIT ON PROJECT	3,000	20
Total (Acct. 143):	130,212	

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)	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS	227,501	* 21
CURRENT SPECIAL ASSESSMENTS	87,045	* 22
LOCATING CITY SERVICES	1,243	* 23
Total (Acct. 145):	315,789	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
2001 UNFUNDED PENSION LIABILITY	121,742	* 29
2002 HOWELL AVENUE WATER TOWER PAINTING	21,790	* 30
2004 CEDAR HILLS WATER TOWER PAINTING	57,279	* 31
2008 WATER MASTER PLAN	43,239	* 32
Total (Acct. 186):	244,050	
Payables to Municipality (233):		
NONE		33
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,321,208	34
NET OPEB OBLIGATION	260,054	35
ACCRUED SICK PAY	172,839	36
Total (Acct. 253):	2,754,101	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

2001 Unfunded Pension Liability - See PSC amortization authorization letter dated 3/8/02.

2002 Howell Avenue Water Tower Painting - See PSC amortization authorization letter dated 1/21/03.

2004 Cedar Hills Water Tower Painting - See PSC amortization authorization letter dated 3/1/05.

2008 Master Plan Update - See PSC amortization authorization letter dated 1/27/09.

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.

Account 143 Focus on Energy Grant Receivable - This amount is a receivable for the Focus on Energy Grant to be reimbursed to the Utility for 2010 expenses incurred on the Puetz Road Booster Pump Station project.

Account 145 Current Special Assessments - This amount is for water special assessments to be collected from the City of Oak Creek in 2011.

Account 145 Delinquent Utility Bills - This amount consists of water bills rolled to the City of Oak Creek's tax roll in 2010 to be collected in 2011.

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)	59,982,879	0	0	0	59,982,879	1
Materials and Supplies	58,935	0	0	0	58,935	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	17,772,254	0	0	0	17,772,254	4
Customer Advances for Construction					0	5
Regulatory Liability	2,410,485	0	0	0	2,410,485	6
NONE					0	7
Average Net Rate Base	39,859,075	0	0	0	39,859,075	
Net Operating Income	1,097,584	0	0	0	1,097,584	8
Net Operating Income as a percent of						
Average Net Rate Base	2.75%	N/A	N/A	N/A	2.75%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,499,763	0	0	0	2,499,763	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	178,555	0	0	0	178,555	3
Other (specify):					0	4
Balance End of Year	2,321,208	0	0	0	2,321,208	

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)	7,696,191	8,112,940	1
Total Sales of Water	7,696,191	8,112,940	
Other Operating Revenues			
Forfeited Discounts (470)	57,189	53,636	2
Rents from Water Property (472)	153,367	147,341	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	44,254	34,557	5
Total Other Operating Revenues	254,810	235,534	
Total Operating Revenues	7,951,001	8,348,474	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	48,007	109,820	6
Pumping Expenses (620-633)	751,786	776,417	7
Water Treatment Expenses (640-652)	993,710	988,077	8
Transmission and Distribution Expenses (660-678)	672,651	689,876	9
Customer Accounts Expenses (901-906)	100,710	105,677	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,273,064	990,860	12
Total Operation and Maintenance Expenses	3,839,928	3,660,727	
Other Operating Expenses			
Depreciation Expense (403)	1,442,903	1,203,690	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,570,586	1,330,684	15
Total Other Operating Expenses	3,013,489	2,534,374	
Total Operating Expenses	6,853,417	6,195,101	
NET OPERATING INCOME	1,097,584	2,153,373	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	29	3,860	15,216	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	29	3,860	15,216	
Metered Sales to General Customers (461)				
Residential (461.1)	7,784	461,270	1,856,209	5
Commercial (461.2)	959	687,524	1,741,586	6
Industrial (461.3)	19	147,395	387,729	7
Public Authority (461.4)	57	20,888	77,984	8
Total Metered Sales to General Customers (461)	8,819	1,317,077	4,063,508	
Private Fire Protection Service (462)	542		149,983	9
Public Fire Protection Service (463)	8,726		956,350	10
Other Water Sales (465)				11
Sales for Resale (466)	2	1,182,633	2,511,134	12
Interdepartmental Sales (467)				13
Total Sales of Water	18,118	2,503,570	7,696,191	

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)	
CITY OF FRANKLIN	Hwy 41	1,014,189	2,145,662	1
CALEDONIA WATER UTILITY	RACINE/MILWAUKEE COUNTY LINE	167,444	363,372	2
SOUTH MILWAUKEE WATER UTILITY	OAK CREEK/SO. MILW CITY LINE	1,000	2,100	* 3
Total		1,182,633	2,511,134	

SALES FOR RESALE (ACCT. 466)

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

General footnotes

South Milwaukee Water Utility had a significant water main break during 2010 and Oak Creek Water and Sewer Utility supplied them with 1 million gallons of water during that time.

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):		
NONE		1
Wholesale fire protection billed	115,500	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	840,850	4
Total Public Fire Protection Service (463)	956,350	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	57,189	6
Other (specify):		
Total Forfeited Discounts (470)	57,189	
Rents from Water Property (472):		
TOWER RENTAL	153,367	7
Total Rents from Water Property (472)	153,367	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
REIMBURSEMENT FOR DAMAGED VALVE BOXES	1,090	9
CROSS CONNECTION FEES	450	10
METER PENALTIES	9,950	11
WATER TESTS	2,947	12
OTHER	952	13
TOWER INSPECTION REIMBURSEMENT	3,250	14
Return on net investment in meters charged to sewer department	18,718	15
Other (specify):		
FEMA REVENUES - JULY FLOODING	5,897	16
SALE OF METER TEST BENCH	1,000	17
Total Other Water Revenues (474)	44,254	

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)	5,996	6,271	1
Operation Labor and Expenses (601)	32,279	33,371	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	3,075	63,935	* 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)	6,657	6,243	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	48,007	109,820	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	50,790	52,687	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	334,491	340,089	16
Pumping Labor and Expenses (624)	113,351	115,283	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	120,456	105,775	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	6,063	6,271	21
Maintenance of Structures and Improvements (631)	6,652	7,062	22
Maintenance of Power Production Equipment (632)	6,366	8,152	23
Maintenance of Pumping Equipment (633)	113,617	141,098	* 24
Total Pumping Expenses	751,786	776,417	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	96,004	89,937	25
Chemicals (641)	222,359	259,225	26
Operation Labor and Expenses (642)	359,823	326,233	27
Miscellaneous Expenses (643)	129,554	124,115	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	11,992	12,504	30
Maintenance of Structures and Improvements (651)	18,281	5,589	* 31
Maintenance of Water Treatment Equipment (652)	155,697	170,474	32
Total Water Treatment Expenses	993,710	988,077	

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)	184,922	194,518	33
Storage Facilities Expenses (661)	3,458	3,059	34
Transmission and Distribution Lines Expenses (662)	159,594	161,132	35
Meter Expenses (663)	17,440	16,189	36
Customer Installations Expenses (664)	47,603	53,158	37
Miscellaneous Expenses (665)	15,221	16,676	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	38,579	38,356	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	38,252	41,759	42
Maintenance of Transmission and Distribution Mains (673)	84,672	82,023	43
Maintenance of Services (675)	33,236	18,036	* 44
Maintenance of Meters (676)	16,120	26,283	* 45
Maintenance of Hydrants (677)	33,441	25,947	46
Maintenance of Miscellaneous Plant (678)	113	12,740	* 47
Total Transmission and Distribution Expenses	672,651	689,876	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	5,309	6,303	49
Customer Records and Collection Expenses (903)	95,401	99,374	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	100,710	105,677	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	113,655	115,597	55
Office Supplies and Expenses (921)	53,240	47,279	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	122,859	134,670	58
Property Insurance (924)	4,814	12,411	59
Injuries and Damages (925)	54,305	53,956	60
Employee Pensions and Benefits (926)	877,741	588,534	* 61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	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)	46,450	38,413	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	1,273,064	990,860	
Total Operation and Maintenance Expenses	3,839,928	3,660,727	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 603 - Expenses in the amount of \$43,529 were incurred in 2009 for pollution remediation of contaminated soils that were discovered at the Utility's lowlift raw water main project site. In 2010, the City's insurance company was paying for the pollution clean-up and therefore, the Utility incurred \$0 expenses for 2010. Also, electric bills were higher in 2009 due to ASR well pumpage.

Account 633 - More pump repairs, rebuilding and maintenance at the lowlift and highlift for 2009.

Account 651 - The treatment plant lunch room and control room floors were resurfaced in 2010.

Account 675 - More payroll was allocated to Services in 2010.

Account 676 - Less meter maintenance and battery exchanges in 2010.

Account 678 - Expenses in the amount of \$12,360 were incurred in 2009 for pollution remediation of contaminated soils that were discovered at the site of a new Utility water main installation project on Puetz Road, no pollution expense for 2010.

Account 926 - OPEB expenses increased significantly for 2010 and health insurance costs increased for 2010.

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		1,460,181	1,228,711	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,734	15,042	2
Net property tax equivalent		1,444,447	1,213,669	
Social Security		117,297	109,968	3
PSC Remainder Assessment		8,842	7,047	4
Other (specify): NONE			0	5
Total tax expense		1,570,586	1,330,684	

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		0.159329				3
County tax rate	mills		4.199195				4
Local tax rate	mills		5.781798				5
School tax rate	mills		8.385709				6
Voc. school tax rate	mills		1.801604				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.354510				9
Total tax rate	mills		21.682145				10
Less: state credit	mills		1.376888				11
Net tax rate	mills		20.305257				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.781798				14
Combined School Tax Rate	mills		10.187313				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.969111				17
Total Tax Rate	mills		21.682145				18
Ratio of Local and School Tax to Total	dec.		0.736510				19
Total tax net of state credit	mills		20.305257				20
Net Local and School Tax Rate	mills		14.955020				21
Utility Plant, Jan. 1	\$	97,204,131	97,204,131				22
Materials & Supplies	\$	53,310	53,310				23
Subtotal	\$	97,257,441	97,257,441				24
Less: Plant Outside Limits	\$	5,440,422	5,440,422				25
Taxable Assets	\$	91,817,019	91,817,019				26
Assessment Ratio	dec.		1.063400				27
Assessed Value	\$	97,638,218	97,638,218				28
Net Local & School Rate	mills		14.955020				29
Tax Equiv. Computed for Current Year	\$	1,460,181	1,460,181				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,460,181					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.

Other Tax Rate - Non-Local is the Milwaukee Metropolitan Sewerage District rate.

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)	21,060				21,060	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	5,672,464				5,672,464	7
Wells and Springs (314)	200,459				200,459	8
Supply Mains (316)	382,344				382,344	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	6,276,327	0	0	0	6,276,327	
PUMPING PLANT						
Land and Land Rights (320)	18,610				18,610	11
Structures and Improvements (321)	1,486,477	495,663	1,132		1,981,008	* 12
Other Power Production Equipment (323)	165,506				165,506	13
Electric Pumping Equipment (325)	2,850,514	194,635			3,045,149	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	44,613				44,613	16
Total Pumping Plant	4,565,720	690,298	1,132	0	5,254,886	
WATER TREATMENT PLANT						
Land and Land Rights (330)	31,500				31,500	17
Structures and Improvements (331)	4,767,182	7,478,302			12,245,484	* 18
Sand or Other Media Filtration Equipment (332)	7,067,106	6,075,616	263,166		12,879,556	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	11,865,788	13,553,918	263,166	0	25,156,540	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	27,556				27,556	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,710,774				2,710,774	24
Transmission and Distribution Mains (343)	17,381,798	810,799	62,735		18,129,862	25
Services (345)	1,661,153	56,175			1,717,328	26
Meters (346)	1,682,945	27,822	6,534		1,704,233	27
Hydrants (348)	1,357,105	72,048	4,296		1,424,857	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)	0				0	29
Total Transmission and Distribution Plant	24,821,331	966,844	73,565	0	25,714,610	
GENERAL PLANT						
Land and Land Rights (389)	19,717				19,717	30
Structures and Improvements (390)	2,303,832				2,303,832	31
Office Furniture and Equipment (391)	137,830				137,830	32
Computer Equipment (391.1)	234,301	4,190	39,871		198,620	33
Transportation Equipment (392)	444,062	15,536	24,956		434,642	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	83,938				83,938	36
Laboratory Equipment (395)	7,189				7,189	37
Power Operated Equipment (396)	154,649				154,649	38
Communication Equipment (397)	239,632				239,632	39
SCADA Equipment (397.1)	1,306,440	22,629			1,329,069	40
Miscellaneous Equipment (398)	96,761				96,761	41
Total General Plant	5,028,351	42,355	64,827	0	5,005,879	
Total utility plant in service directly assignable	52,557,517	15,253,415	402,690	0	67,408,242	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	52,557,517	15,253,415	402,690	0	67,408,242	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 321 - Additions were from the Utility's Puetz Road Pump Station construction project in the amount of \$434,403, the Puetz Road sanitary lateral in the amount of \$8,355, and the Utility's treatment plant expansion project in the amount of \$52,905.

Account 325 - Additions were from the Utility's Puetz Road Pump Station construction project in the amount of \$194,635.

Account 331 - Additions were from the Utility's Treatment Plant Expansion project in the amount of \$7,478,302.

Account 332 - Additions were from the Utility's treatment plant expansion project in the amount of \$6,075,616.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 332 - Various water treatment equipment was removed with the Treatment Plant Expansion project.

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	657,165			657,165	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0	294,441			294,441	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	951,606	0	0	951,606	
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)	25,427,882		110,737		25,317,145	25
Services (345)	4,011,970	1,000			4,012,970	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)	2,788,513		7,276		2,781,237	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	32,228,365	1,000	118,013	0	32,111,352	
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	34,235			34,235	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	34,235	0	0	34,235	
Total utility plant in service directly assignable	32,228,365	986,841	118,013	0	33,097,193	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	32,228,365	986,841	118,013	0	33,097,193	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

Account 321 - Additions are from the grant-funded portion of the Utility's Puetz Road Pump Station construction project in the amount of \$657,165.

Account 325 - Additions are from the grant-funded portion of the Utility's Puetz Road Pump Station construction project in the amount of \$294,441.

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)	1,338,998	1.70%	96,432	3
Wells and Springs (314)	83,776	2.90%	5,813	4
Supply Mains (316)	104,658	1.80%	6,882	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,527,432		109,127	
PUMPING PLANT				
Structures and Improvements (321)	599,674	3.20%	55,480	7
Other Power Production Equipment (323)	131,205	4.40%	7,282	8
Electric Pumping Equipment (325)	1,837,245	4.40%	129,705	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	44,613	4.40%		11
Total Pumping Plant	2,612,737		192,467	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,476,498	3.20%	272,203	12
Sand or Other Media Filtration Equipment (332)	3,966,888	3.30%	329,120	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	5,443,386		601,323	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	791,704	1.90%	51,505	17
Transmission and Distribution Mains (343)	2,309,399	1.30%	230,826	18
Services (345)	697,513	2.90%	48,988	19
Meters (346)	1,035,580	5.50%	93,147	20
Hydrants (348)	384,652	2.20%	30,602	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,218,848		455,068	
GENERAL PLANT				
Structures and Improvements (390)	246,708	2.90%	66,811	23
Office Furniture and Equipment (391)	18,803	5.80%	7,995	24
Computer Equipment (391.1)	215,875	26.70%	9,124	25
Transportation Equipment (392)	308,879	13.30%	33,873	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	65,388	5.80%	1,963	28
Laboratory Equipment (395)	3,615	5.80%	417	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					1,435,430	3
314					89,589	4
316					111,540	5
317					0	6
	0	0	0	0	1,636,559	
321	1,132				654,022	7
323					138,487	8
325					1,966,950	9
326					0	10
328					44,613	11
	1,132	0	0	0	2,804,072	
331					1,748,701	12
332	263,166				4,032,842	13
333					0	14
334					0	15
	263,166	0	0	0	5,781,543	
341					0	16
342					843,209	17
343	62,735	32,000			2,445,490	18
345					746,501	19
346	6,534				1,122,193	20
348	4,296	7,579			403,379	21
349					0	22
	73,565	39,579	0	0	5,560,772	
390					313,519	23
391					26,798	24
391.1	39,871				185,128	25
392	24,956				317,796	26
393					0	27
394					67,351	28
395					4,032	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)	75,328	7.50%	5,817	30
Communication Equipment (397)	170,917	15.00%	17,552	31
SCADA Equipment (397.1)	1,283,208	9.20%	16,200	32
Miscellaneous Equipment (398)	40,590	5.80%	5,612	33
Total General Plant	2,429,311		165,364	
Total accum. prov. directly assignable	17,231,714		1,523,349	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 17,231,714		 1,523,349	

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					81,145	30
397					188,469	31
397.1					1,299,408	32
398					46,202	33
	64,827	0	0	0	2,529,848	
	402,690	39,579	0	0	18,312,794	
					0	34
	402,690	39,579	0	0	18,312,794	

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	3.20%	10,515	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	4.40%	6,478	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		16,993	
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)	4,115,805	1.30%	329,843	18
Services (345)	1,394,333	2.90%	116,362	19
Meters (346)	0	0.00%		20
Hydrants (348)	698,028	2.20%	61,267	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	6,208,166		507,472	
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					10,515	7
323					0	8
325					6,478	9
326					0	10
328					0	11
	0	0	0	0	16,993	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	110,737				4,334,911	18
345					1,510,695	19
346					0	20
348	7,276				752,019	21
349					0	22
	118,013	0	0	0	6,597,625	
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	9.20%	1,575	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		1,575	
Total accum. prov. directly assignable	6,208,166		526,040	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	6,208,166		526,040	

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					1,575	32
398					0	33
	0	0	0	0	1,575	
	118,013	0	0	0	6,616,193	
					0	34
	118,013	0	0	0	6,616,193	

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		197,120		197,120	1
February		187,200		187,200	2
March		209,080		209,080	3
April		199,740		199,740	4
May		240,700		240,700	5
June		231,190		231,190	6
July		267,780		267,780	7
August		282,820		282,820	8
September		231,340		231,340	9
October		216,918		216,918	10
November		190,608		190,608	11
December		212,340		212,340	12
Total annual pumpage	0	2,666,836	0	2,666,836	

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):	2,666,836	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	2,666,836	4
Less: Gallons (000's) sold (Revenue Water):	2,503,570	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	163,266	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	17,437	8
Gallons (000's) used for fire protection:	600	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	2,377	11
Subtotal Authorized System Uses:	20,414	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	2,601	14
Gallons (000's) lost due to service leaks or breaks:	1,957	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	652	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	137,642	18
Subtotal Water Losses:	142,852	19
Percentage of water entering distribution system sold:	94%	20
Percentage of Real and Apparent Losses:	5%	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.)	11,660	29
Date of maximum: 05/24/2010		30
Cause of maximum: Customer demand		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,070	33
Date of minimum: 02/13/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,361,986	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	22	40
Number of service breaks repaired this year:	17	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	32,470	43
Outside municipality?	33,550	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)	
WELL #3	16-2	1,800	19	1,800,000	No	1
WELL #4	30-1	1,846	15	1,800,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 & #2 DISTRIBUTION	#1 22ND STREET BS	#1 BCKWSH-CLEARWELL	1
Location	8430 ORCHARD WAY	9401 S 22ND STREET	9325 S 5TH AVE	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	FAIRBANKS MORSE	AURORA	LANE BOWLER	5
Year Installed	2010	1996	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,944	1,512	7,040	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	MARATHON	U S MOTORS	9
Year Installed	2010	1996	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 CLEARWELL	#1 JANAT DRIVE BS	#1 KNIGHTS PLACE GRD STGE	15
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	8520 S AUSTIN STREET	16
Purpose	B	B	S	17
Destination	D	D	D	18
Pump Manufacturer	LANE BOWLER	AURORA	AURORA	19
Year Installed	2000	1981	1955	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	4,053	535	426	22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	BALDOR	23
Year Installed	2000	1981	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	50	30	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 SHOREWELL	#1 STAND-BY CLEARWELL	#1 STAND-BY SHOREWELL	1
Location	9170 S 5TH AVE	9325 S 5TH AVE	9170 S 5TH AVE	2
Purpose	P	S	S	3
Destination	T	D	T	4
Pump Manufacturer	LANE BOWLER	LANE BOWLER	LANE BOWLER	5
Year Installed	1999	2000	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,104	4,053	4,104	8
Pump Motor or Standby Engine Mfr	U S MOTORS	WAUKESHA	WAUKESHA	9 10
Year Installed	1974	1974	1974	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	200	0	0	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1, #2, #3, #4, BS	#2 22ND STREET BS	#2 CLEARWELL	15
Location	8430 ORCHARD WAY	9401 S 22ND STREET	9325 S 5TH AVE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS MORSE	AURORA	LANE BOWLER	19
Year Installed	2010	1996	1974	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,805	1,625	1,833	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	MARATHON	U S MOTORS	23 24
Year Installed	2010	1996	1974	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	60	125	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 JANAT DRIVE BS	#2 KNIGHTS PLACE-GRD STGE	#2 SHOREWELL	1
Location	1409 W JANAT DR	8520 S AUSTIN STREET	9170 S 5TH AVE	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	AURORA	AURORA	LANE BOWLER	5
Year Installed	1981	1955	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	755	600	4,243	8
Pump Motor or Standby Engine Mfr	U S MOTORS	LOUIS ALLIS	U S MOTORS	9 10
Year Installed	1981	1955	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 22ND STREET BS	#3 CLEARWELL	#3 JANAT DRIVE BS	15
Location	9401 S 22ND STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	19
Year Installed	1996	1974	1981	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,504	783	1,958	22
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	U S MOTORS	23 24
Year Installed	1996	1974	1981	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	75	100	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 KNIGHTS PLACE GRD STGE	#3 SHOREWELL	#4 22ND STREET BS	1
Location	8520 S AUSTIN STREET	9170 S 5TH AVE	9401 S 22ND STREET	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	5
Year Installed	1955	1974	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,049	1,581	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	MARATHON	9 10
Year Installed	1955	1974	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 CLEARWELL	#4 JANAT DRIVE BS	#4 KNIGHTS PLACE GRD STGE	15
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	8520 S AUSTIN STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	AURORA	AURORA	19
Year Installed	2005	1981	1955	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	6,200	2,030	800	22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	LOUIS ALLIS	23 24
Year Installed	2005	1981	1955	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	350	100	50	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	#4 SHOREWELL	#7 CLEARWELL	#7 SHOREWELL	1
Location	9170 S 5TH AVE	9325 S 5TH AVE	9170 S 5TH AVE	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	GOULDS	LANE BOWLER	LAYNE BOWLER	5
Year Installed	2005	1997	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,200	3,976	4,417	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	2005	1997	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	250	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8 CLEARWELL	#8 SHOREWELL	STAND-BY	15
Location	9325 S 5TH AVE	9170 S 5TH AVE	9401 S 22ND STREET	16
Purpose	B	P	S	17
Destination	D	T	D	18
Pump Manufacturer	LANE BOWLER	LANE BOWLER	AURORA	19
Year Installed	1985	1985	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	3,841	4,236	1,512	22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	CUMMINS DIESEL	23 24
Year Installed	1985	1985	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	250	200	250	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	HOWELL AVE	KNIGHTS PL RESERVOIR	ORCHARD WAY	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1962	1955	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	0	188	6
Total capacity in gallons (actual)	500,000	388,000	6,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

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	SYCAMORE STREET	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1964	1974	1974	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	0	0	6
Total capacity in gallons (actual)	200,000	256,000	1,363,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	4.000	853				853	1	
P	D	4.000	412				412	2	
A	D	6.000	1,593				1,593	3	
M	D	6.000	69,388				69,388	4	
P	D	6.000	11,788				11,788	5	
A	D	8.000	1,369				1,369	6	
M	D	8.000	84,655		76		84,579	7	
P	D	8.000	332,611		29		332,582	8	
M	D	10.000	1,126				1,126	9	
P	D	10.000	3,808				3,808	10	
A	D	12.000	3,035				3,035	11	
M	D	12.000	138,459		13		138,446	12	
P	D	12.000	88,614	15	167		88,462	13	
M	D	16.000	96,527	10	63		96,474	14	
M	D	18.000	208				208	15	
M	D	20.000	75,791	477			76,268	16	
P	D	20.000	3,426				3,426	17	
M	D	24.000	30,013	252	5,147		25,118	18	
P	D	24.000	0				0	19	
A	D	30.000	4,013	2,146	22		6,137	20	
A	T	30.000	13,305				13,305	21	
M	T	30.000	28				28	22	
A	T	36.000	12,218				12,218	23	
Total Within Municipality			973,240	2,900	5,517	0	970,623		
M	D	4.000	0				0	24	
P	D	4.000	0				0	25	
P	D	6.000	0				0	26	
M	D	8.000	0				0	27	
P	D	8.000	0				0	28	
P	D	10.000	0				0	29	
M	D	12.000	0				0	30	
P	D	12.000	0				0	31	
M	D	16.000	0				0	32	
P	D	16.000	0				0	33	
M	D	20.000	0				0	34	
M	D	24.000	0				0	35	
Total Outside of Municipality			0	0	0	0	0		
Total Utility			973,240	2,900	5,517	0	970,623		

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.

Water mains are financed through developer and grant contributions, special assessments (front door methodology) and Utility funds. Currently, the interest rate for deferred assessments is 7%.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,537				1,537		1
P	1.000	2,611	2			2,613		2
M	1.000	2,905				2,905		3
P	1.250	837	5			842		4
M	1.250	187				187		5
P	1.500	61				61		6
M	1.500	51				51		7
P	2.000	151				151		8
M	2.000	152				152		9
M	3.000	7				7		10
M	4.000	86				86		11
P	4.000	1				1		12
P	6.000	90				90		13
M	6.000	26				26		14
M	8.000	18				18		15
P	8.000	42				42		16
M	10.000	2				2		17
P	10.000	1				1		18
M	12.000	5				5		19
P	12.000	2			4	6		* 20
Total Utility		8,772	7	0	4	8,783	0	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

The adjustment of 4 12" services is to correct an error from 2008 - these 4 services should have been added from a project that was closed out in 2008.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services are financed through developer contributions and special assessments.

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

All services are in use at the end of the year.

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	7,990	104	61		8033	87	1
0.750	65				65	6	2
1.000	351	5	6		350	14	3
1.250	0				0	0	4
1.500	196			2	198	38	5
2.000	249		1	(3)	245	58	6
3.000	35	1			36	13	7
4.000	12				12	5	8
6.000	7				7	7	9
8.000	4				4	3	10
10.000	5				5	4	11
Total:	8,914	110	68	(1)	8955	235	

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	7,731	229	2	10	0	61	8033	1
0.750	14	33	0	3	2	13	65	2
1.000	8	311	6	9	0	16	350	3
1.250	0	0	0	0	0	0	0	4
1.500	1	164	2	13	0	18	198	5
2.000	1	205	11	16	0	12	245	6
3.000	0	15	6	4	1	10	36	7
4.000	0	6	3	3	0	0	12	8
6.000	0	1	1	2	3	0	7	9
8.000	0	0	2	0	1	1	4	10
10.000	0	0	0	0	4	1	5	11
Total:	7,755	964	33	60	11	132	8955	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The meter adjustment amounts are reported to make the number of meters at year-end more accurately reflect the actual number of meters owned by the Utility.

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

In 1994, 1995 and 1996 the Utility installed AMR devices. Most of the meters were changed out at this time. In 2004, 2005 and 2006 several batteries were changed out since they need to be changed every 10 years. The Utility's meter program requires a meter changeout every 20 years, which will occur beginning with the year 2014.

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

This 2" meter is in a barn at a residential horse farm.

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.

Yes

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	2,103	11	7		2,107	2
Total Fire Hydrants	2,103	11	7	0	2,107	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	2,069
Number of distribution system valves end of year:	2,589
Number of distribution valves operated during year:	756

LIST OF ALL STATION AND WHOLESALE METERS

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Milwaukee County	
Cities	
OAK CREEK	8,825
Total Cities:	8,825
Total Milwaukee County:	8,825
Total Company:	8,825