



3013 (01-06-12)

**ANNUAL REPORT**

OF

Name: FRANKLIN MUNICIPAL WATER UTILITY

---

Principal Office: 9229 W. LOOMIS ROAD  
FRANKLIN, WI 53132-9630

---

For the Year Ended: DECEMBER 31, 2011

---

**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 CALVIN PATTERSON of  
(Person responsible for accounts)

Franklin Municipal Water Utility, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/30/2012  
(Date)

CALVIN PATTERSON  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-16
Sources of Water Supply - Surface Waters	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20

---

**TABLE OF CONTENTS**

---

<b>Schedule Name</b>	<b>Page</b>
<b>WATER OPERATING SECTION</b>	
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Customers Served	W-28
Water Operating Section Footnotes	N/A

### IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** 9229 W. LOOMIS ROAD  
FRANKLIN, WI 53132-9630

**When was utility organized?** 7/1/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** MR JOHN M BENNETT

**Title:** CITY ENGINEER

**Office Address:**

9229 W. LOOMIS ROAD  
FRANKLIN, WI 53132-9630

**Telephone:** (414) 425 - 7510

**Fax Number:** (414) 425 - 3106

**Email Address:** john.bennett@franklinwi.gov

---

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

**Name:** RENEE MESSING

**Title:** PARTNER

**Office Address:**

CLIFTONLARSONALLEN, LLP  
10700 W RESEARCH DRIVE, SUITE 200  
MILWAUKEE, WI 53226

**Telephone:** (414) 476 - 1880

**Fax Number:** (414) 476 - 7286

**Email Address:** RENEE.MESSING@CLIFTONLARSONALLEN.COM

---

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

**Name:** GARY GROBNER

**Title:** CHAIRMAN

**Office Address:**

9229 W LOOMIS ROAD  
FRANKLIN, WI 53132

**Telephone:** (414) 425 - 7510

**Fax Number:** (414) 425 - 3106

**Email Address:** gary.grobner@franklinwi.gov

---

**Are records of utility audited by individuals or firms, other than utility employee?** NO

---

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:**

## IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** MR. JOHN M BENNETT

**Title:** UTILITY MANAGER

**Office Address:**

9229 W LOOMIS ROAD  
FRANKLIN, WI 53132-9630

**Telephone:** (414) 425 - 7510

**Fax Number:** (414) 425 - 3106

**Email Address:** john.bennett@franklinwi.gov

**Name of utility commission/committee:** Franklin Board of Water Commissioners

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

- MR TIM BATE
- MR LUTHER GRAEF
- MR GARY GROBNER, CHAIRPERSON
- MR LEARY C PETERSON
- MR JAMES SCHUBILSKE

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,587,995	4,440,054	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,181,759	3,007,696	2
Depreciation Expense (403)	315,717	323,661	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,003,051	1,037,784	5
<b>Total Operating Expenses</b>	<b>4,500,527</b>	<b>4,369,141</b>	
<b>Net Operating Income</b>	<b>87,468</b>	<b>70,913</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>87,468</b>	<b>70,913</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,218	23,368	10
Miscellaneous Nonoperating Income (421)	627,601	133,576	11
<b>Total Other Income</b>	<b>636,819</b>	<b>156,944</b>	
<b>Total Income</b>	<b>724,287</b>	<b>227,857</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(121,613)	(121,613)	12
Other Income Deductions (426)	723,406	717,725	13
<b>Total Miscellaneous Income Deductions</b>	<b>601,793</b>	<b>596,112</b>	
<b>Income Before Interest Charges</b>	<b>122,494</b>	<b>(368,255)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>122,494</b>	<b>(368,255)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	41,984,029	42,352,284	20
Balance Transferred from Income (433)	122,494	(368,255)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>42,106,523</b>	<b>41,984,029</b>	



## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,587,995	0	4,587,995	1
<b>Total (Acct. 400):</b>	<b>4,587,995</b>	<b>0</b>	<b>4,587,995</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,181,759	0	3,181,759	2
<b>Total (Acct. 401-402):</b>	<b>3,181,759</b>	<b>0</b>	<b>3,181,759</b>	
<b>Depreciation Expense (403):</b>				
Derived	315,717	0	315,717	3
<b>Total (Acct. 403):</b>	<b>315,717</b>	<b>0</b>	<b>315,717</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,003,051	0	1,003,051	5
<b>Total (Acct. 408):</b>	<b>1,003,051</b>	<b>0</b>	<b>1,003,051</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>87,468</b>	<b>0</b>	<b>87,468</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	9,218		9,218	11
<b>Total (Acct. 419):</b>	<b>9,218</b>	<b>0</b>	<b>9,218</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		627,601	627,601	12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>627,601</b>	<b>627,601</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	13
<b>Total (Acct. 421):</b>	0	0	0	
<b>TOTAL OTHER INCOME:</b>	<b>9,218</b>	<b>627,601</b>	<b>636,819</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(121,613)	0	(121,613)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(121,613)</b>	<b>0</b>	<b>(121,613)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	723,406	723,406	16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>723,406</b>	<b>723,406</b>	
<b>Other Income Deductions (426):</b>				
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(121,613)</b>	<b>723,406</b>	<b>601,793</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME:</b>	<b>218,299</b>	<b>(95,805)</b>	<b>122,494</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,884,221	38,099,808	<b>41,984,029</b>	<b>24</b>
<b>Total (Acct. 216):</b>	<b>3,884,221</b>	<b>38,099,808</b>	<b>41,984,029</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	218,299	(95,805)	<b>122,494</b>	<b>25</b>
<b>Total (Acct. 433):</b>	<b>218,299</b>	<b>(95,805)</b>	<b>122,494</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>26</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>27</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>28</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>29</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,102,520</b>	<b>38,004,003</b>	<b>42,106,523</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,587,995	0	0	0	<b>4,587,995</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	3,062				<b>3,062</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>4,584,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,584,933</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	312,144	0	312,144	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	14,173	0	14,173	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>326,317</b>	<b>0</b>	<b>326,317</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.7	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	57,928,591	56,378,504	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,651,434	11,637,365	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>45,277,157</b>	<b>44,741,139</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	38,674	38,674	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,977	10,977	6
<b>Net Nonutility Property</b>	<b>27,697</b>	<b>27,697</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>27,697</b>	<b>27,697</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,676,117	1,360,929	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,260,616	1,252,644	17
Other Accounts Receivable (143)	3,821	2,061	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	16,336	40,718	20
Plant Materials and Operating Supplies (154)	0	0	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)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>2,956,890</b>	<b>2,656,352</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>48,261,744</b>	<b>47,425,188</b>	



**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,192,682	3,192,682	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	42,106,523	41,984,029	<b>37</b>
<b>Total Proprietary Capital</b>	<b>45,299,205</b>	<b>45,176,711</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	1,033,152	515,870	<b>42</b>
Payables to Municipality (233)	400,912	86,850	<b>43</b>
Customer Deposits (235)	1,991	2,600	<b>44</b>
Taxes Accrued (236)	0	0	<b>45</b>
Interest Accrued (237)	0	0	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	3,825	1,844	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,439,880</b>	<b>607,164</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)			<b>50</b>
Other Deferred Credits (253)	1,459,362	1,580,975	<b>51</b>
<b>Total Deferred Credits</b>	<b>1,459,362</b>	<b>1,580,975</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)	63,297	60,338	<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>63,297</b>	<b>60,338</b>	
<b>Total Liabilities and Other Credits</b>	<b>48,261,744</b>	<b>47,425,188</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	56,378,504	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,980,340	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	46,131,403	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	816,848				8
<b>Total Utility Plant</b>	<b>57,928,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,524,034	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	8,127,400	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>12,651,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>45,277,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	4,233,371				<b>4,233,371</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	315,717				<b>315,717</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,292				<b>9,292</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>325,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,009</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	34,346				<b>34,346</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>34,346</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,346</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,524,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,524,034</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	7,403,994				<b>7,403,994</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	723,406				<b>723,406</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>723,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>723,406</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>8,127,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,127,400</b>	26
<b>Footnotes</b>						27

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND - WELL #11	15,000			15,000	2
PUMPHOUSE WELL #11	23,674			23,674	3
NONE	0			0	4
<b>Total Nonutility Property (121)</b>	<b>38,674</b>	<b>0</b>	<b>0</b>	<b>38,674</b>	
Less accum. prov. depr. & amort. (122)	10,977			10,977	5
<b>Net Nonutility Property</b>	<b>27,697</b>	<b>0</b>	<b>0</b>	<b>27,697</b>	

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

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

## MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	



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

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

Particulars (a)	Amount (b)	
Balance first of year	3,192,682	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,192,682</u></u>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Bonds (Account 221):				<u>0</u>

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,003,051	2
Charged electric department expense	2,955	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,006,006</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	975,702	6
Social Security taxes	25,158	7
PSC Remainder Assessment	5,146	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,006,006</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
General obligation note proceeds	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,260,616	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,260,616</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	3,821	14
<b>Total (Acct. 143):</b>	<b>3,821</b>	
<b>Receivables from Municipality (145):</b>		
RECEIPTS DEPOSITED INTO GENERAL FUND CASH ACCOUNT	168	15
SHARED METER COSTS	16,168	16
<b>Total (Acct. 145):</b>	<b>16,336</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
RECEIPTS FOR SEWER BILLINGS	85,722	23
GENERAL PAYABLES DUE TO MUNICIPALITY	312,296	24
WATER UTILITY PAYROLL AND BENEFITS	2,894	25
<b>Total (Acct. 233):</b>	<b>400,912</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,459,362	26
NONE		27
<b>Total (Acct. 253):</b>	<b>1,459,362</b>	

---

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

---

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

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

Account 145 - Shared Meter Costs receivable from Municipality represents fees due from the Municipality for used of meters.

Account 233 - Receipts for Sewer Billings represent amounts due to the Sewer Utility based on combined customer billings.

Account 223 - General Payables to Due to Municipality are amounts that are due to the City for payments made on behalf of the employees and vendors.

---



## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,905,612	0	0	0	<b>10,905,612</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,378,702	0	0	0	<b>4,378,702</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	1,520,168	0	0	0	<b>1,520,168</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,006,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,006,742</b>	
Net Operating Income	87,468	0	0	0	<b>87,468</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.75%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,580,975	0	0	0	<b>1,580,975</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	121,613	0	0	0	<b>121,613</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>1,459,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,459,362</b>	

---

## 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.

---

## IMPORTANT CHANGES DURING THE YEAR

---

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

#### General footnotes

##### Accountant's Compilation Report

Common Council  
City of Franklin  
Franklin, Wisconsin

We have compiled the balance sheets City of Franklin Municipal Water Utility, an enterprise fund of the City of Franklin, Wisconsin as of December 31, 2011 and 2010, and the related statements of income and earned surplus for the years then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

The supplementary information included in the prescribed form is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Public Service Commission of Wisconsin, which considers it to be an essential part of financial reporting and for placing the prescribed form in an appropriate operational, economic, or historical context. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Milwaukee, Wisconsin  
March 31, 2012

---

SSARS No. 19 requires that each page of the financial statements include a reference such as "See accountant's report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

---

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	4,485,170	4,342,116	1
<b>Total Sales of Water</b>	<b>4,485,170</b>	<b>4,342,116</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	53,903	53,152	2
Rents from Water Property (472)	39,470	38,501	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	9,452	6,285	5
<b>Total Other Operating Revenues</b>	<b>102,825</b>	<b>97,938</b>	
<b>Total Operating Revenues</b>	<b>4,587,995</b>	<b>4,440,054</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,304,609	2,238,411	6
Pumping Expenses (620-633)	141,089	123,190	7
Water Treatment Expenses (640-652)	5,345	4,235	8
Transmission and Distribution Expenses (660-678)	262,120	216,286	9
Customer Accounts Expenses (901-906)	61,549	60,945	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	407,047	364,629	12
<b>Total Operation and Maintenance Expenses</b>	<b>3,181,759</b>	<b>3,007,696</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	315,717	323,661	13
Amortization Expense (404-407)		0	14
Taxes (408)	1,003,051	1,037,784	15
<b>Total Other Operating Expenses</b>	<b>1,318,768</b>	<b>1,361,445</b>	
<b>Total Operating Expenses</b>	<b>4,500,527</b>	<b>4,369,141</b>	
<b>NET OPERATING INCOME</b>	<b>87,468</b>	<b>70,913</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1)	2	703	4,331	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>703</b>	<b>4,331</b>	
Metered Sales to General Customers (461)				
Residential (461.1)	6,915	478,741	2,329,800	5
Commercial (461.2)	889	268,028	1,039,892	6
Industrial (461.3)	14	59,222	235,408	7
Public Authority (461.4)	29	60,001	225,854	8
<b>Total Metered Sales to General Customers (461)</b>	<b>7,847</b>	<b>865,992</b>	<b>3,830,954</b>	
Private Fire Protection Service (462)	456		109,950	9
Public Fire Protection Service (463)	7,686		539,935	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
<b>Total Sales of Water</b>	<b>15,991</b>	<b>866,695</b>	<b>4,485,170</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	539,935	2
NONE		3
Wholesale fire protection billed		4
<b>Total Public Fire Protection Service (463)</b>	<b>539,935</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	53,903	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>53,903</b>	
<b>Rents from Water Property (472):</b>		
WATERTOWER RENTAL FOR CELLULAR PHONE ANTENNA	39,470	7
<b>Total Rents from Water Property (472)</b>	<b>39,470</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
REPAIR OF EQUIPMENT	4,093	9
Return on net investment in meters charged to sewer department	1,685	10
<b>Other (specify):</b>		
SUNDRY OTHER CHARGES	3,674	11
<b>Total Other Water Revenues (474)</b>	<b>9,452</b>	



## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	9,596	8,586	2
Purchased Water (602)	2,294,631	2,226,849	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	382	2,976	12
<b>Total Source of Supply Expenses</b>	<b>2,304,609</b>	<b>2,238,411</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	45,320	47,526	16
Pumping Labor and Expenses (624)	81,937	70,698	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	13,832	4,966	24
<b>Total Pumping Expenses</b>	<b>141,089</b>	<b>123,190</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		214	26
Operation Labor and Expenses (642)	4,303	2,805	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	546	60	30
Maintenance of Structures and Improvements (651)	496	1,156	31
Maintenance of Water Treatment Equipment (652)		0	32
<b>Total Water Treatment Expenses</b>	<b>5,345</b>	<b>4,235</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	69,302	44,503	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	4,563	545	42
Maintenance of Transmission and Distribution Mains (673)	32,100	53,460	43
Maintenance of Services (675)	63,693	45,668	44
Maintenance of Meters (676)	38,791	36,154	45
Maintenance of Hydrants (677)	33,767	18,678	46
Maintenance of Miscellaneous Plant (678)	19,904	17,278	47
<b>Total Transmission and Distribution Expenses</b>	<b>262,120</b>	<b>216,286</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	7,367	6,635	49
Customer Records and Collection Expenses (903)	51,120	54,310	50
Uncollectible Accounts (904)	3,062	0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>61,549</b>	<b>60,945</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	48,500	43,725	55
Office Supplies and Expenses (921)	9,673	10,888	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	51,823	25,292	58
Property Insurance (924)	28,300	28,100	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	248,755	240,289	61
Regulatory Commission Expenses (928)	231	0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	1,225	1,480	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	18,540	14,855	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>407,047</b>	<b>364,629</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>3,181,759</b>	<b>3,007,696</b>	

---

## 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.

Pumping Labor Expense (624) increased in the current year by \$11,239 or 15.9%. This increase was the result of additional need for labor for required pumping maintenance.

Transmission and Distribution Line Expense (662) increased in the current year \$24,799 or 55.72%. This increase resulted from additional need for labor for transmission and distribution line work.

Maintenance of Transmission and Distribution Mains (673) decreased in the current year \$21,360 or 39.96%. This decrease was the result of fewer labor hours spent on maintenance of mains. These labor hours were required for other activities such as pumping maintenance, transmission and distribution line work, maintenance of service efforts and hydrant maintenance.

Maintenance of Service (675) increased in the current year \$18,025 or 39.47%. This increase resulted from additional need for labor for maintenance of service efforts.

Maintenance of Hydrants (677) increased in the current year \$15,089 or 80.78%. This increase resulted from additional need for labor for maintenance on hydrants.

Outside Services Employed (923) increase \$26,531 or 104.90% in the current year. This increase was the result of expenditures made to dispute a rate increase by water supplier.

---

**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		975,702	1,013,365	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,955	2,906	2
<b>Net property tax equivalent</b>		<b>972,747</b>	<b>1,010,459</b>	
Social Security		25,158	22,810	3
PSC Remainder Assessment		5,146	4,515	4
Other (specify):				
NONE			0	5
<b>Total tax expense</b>		<b>1,003,051</b>	<b>1,037,784</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171134				3
County tax rate	mills		4.757427				4
Local tax rate	mills		5.791541				5
School tax rate	mills		10.944934				6
Voc. school tax rate	mills		1.962270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.523796				9
<b>Total tax rate</b>	mills		<b>25.151102</b>				<b>10</b>
Less: state credit	mills		1.699323				11
<b>Net tax rate</b>	mills		<b>23.451779</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.791541</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.907204</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.698745</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.151102</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.743456</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.451779</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.435373</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>56,378,504</b>	56,378,504				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>56,378,504</b>	<b>56,378,504</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>56,378,504</b>	<b>56,378,504</b>				<b>26</b>
Assessment Ratio	dec.		0.992596				27
<b>Assessed Value</b>	\$	<b>55,961,078</b>	<b>55,961,078</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.435373</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>975,702</b>	<b>975,702</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	634,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>975,702</b>					<b>34</b>
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.

The Other Tax Rate - Nonlocal is the tax rate for the Milwaukee Metropolitan Sewerage District.

---

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	470,983				470,983	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>470,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>470,983</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	102,215				102,215	11
Structures and Improvements (321)	562,896				562,896	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	846,365				846,365	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	567,349				567,349	16
<b>Total Pumping Plant</b>	<b>2,078,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,078,825</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,921				9,921	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>9,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	66,260				66,260	23
Distribution Reservoirs and Standpipes (342)	2,990,995				2,990,995	24
Transmission and Distribution Mains (343)	1,984,069				1,984,069	25
Services (345)	142,747				142,747	26
Meters (346)	2,180,465	160,817	23,118		2,318,164	27
Hydrants (348)	306,095				306,095	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>7,670,631</b>	<b>160,817</b>	<b>23,118</b>	<b>0</b>	<b>7,808,330</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	45,670				45,670	30
Structures and Improvements (390)	77,246				77,246	31
Office Furniture and Equipment (391)	14,204				14,204	32
Computer Equipment (391.1)	37,882	8,555	750		45,687	33
Transportation Equipment (392)	115,549	14,430	10,478		119,501	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	33,138				33,138	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	8,466				8,466	39
SCADA Equipment (397.1)	245,342				245,342	40
Miscellaneous Equipment (398)	23,027				23,027	41
<b>Total General Plant</b>	<b>600,524</b>	<b>22,985</b>	<b>11,228</b>	<b>0</b>	<b>612,281</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,830,884</b>	<b>183,802</b>	<b>34,346</b>	<b>0</b>	<b>10,980,340</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,830,884</b>	<b>183,802</b>	<b>34,346</b>	<b>0</b>	<b>10,980,340</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	36,173,165	537,048			36,710,213	25
Services (345)	4,770,376	24,993			4,795,369	26
Meters (346)	0				0	27
Hydrants (348)	4,560,261	65,560			4,625,821	28

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>45,503,802</b>	<b>627,601</b>	<b>0</b>	<b>0</b>	<b>46,131,403</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,503,802</b>	<b>627,601</b>	<b>0</b>	<b>0</b>	<b>46,131,403</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>45,503,802</b>	<b>627,601</b>	<b>0</b>	<b>0</b>	<b>46,131,403</b>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	319,409	2.90%	13,657	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>319,409</b>		<b>13,657</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	314,411	3.20%	18,012	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	644,197	5.00%	30,494	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	54,894	4.35%	24,317	11
<b>Total Pumping Plant</b>	<b>1,013,502</b>		<b>72,823</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	9,921	5.88%	0	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>9,921</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	49,952	3.20%	2,881	16
Distribution Reservoirs and Standpipes (342)	717,008	1.89%	56,439	17
Transmission and Distribution Mains (343)	287,471	1.33%	26,390	18
Services (345)	45,941	2.86%	4,083	19
Meters (346)	1,300,123	6.25%	118,676	20
Hydrants (348)	71,715	2.22%	6,796	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,472,210</b>		<b>215,265</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	43,478	2.90%	2,241	23
Office Furniture and Equipment (391)	12,014	5.88%	220	24
Computer Equipment (391.1)	34,989	25.00%	2,376	25
Transportation Equipment (392)	56,517	13.30%	13,391	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	17,360	5.88%	1,653	28
Laboratory Equipment (395)	0	0.00%		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					0	3
314					333,066	4
316					0	5
317					0	6
	0	0	0	0	333,066	
321					332,423	7
323					0	8
325					674,691	9
326					0	10
328					79,211	11
	0	0	0	0	1,086,325	
331					0	12
332					9,921	13
333					0	14
334					0	15
	0	0	0	0	9,921	
341					52,833	16
342					773,447	17
343					313,861	18
345					50,024	19
346	23,118				1,395,681	20
348					78,511	21
349					0	22
	23,118	0	0	0	2,664,357	
390					45,719	23
391					12,234	24
391.1	750				36,615	25
392	10,478				59,430	26
393					0	27
394					19,013	28
395					0	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	6,585	14.30%	429	<b>31</b>
SCADA Equipment (397.1)	239,647	9.20%	1,614	<b>32</b>
Miscellaneous Equipment (398)	7,739	5.88%	1,341	<b>33</b>
<b>Total General Plant</b>	<b>418,329</b>		<b>23,265</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,233,371</b>		<b>325,010</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,233,371</b>		<b>325,010</b>	

**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					0	30
397					7,014	31
397.1					241,261	32
398					9,080	33
	11,228	0	0	0	430,366	
	<u>34,346</u>	0	0	0	4,524,035	
					0	34
	<u>34,346</u>	0	0	0	<u>4,524,035</u>	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	4,918,308	1.33%	484,663	18
Services (345)	1,346,190	2.86%	136,792	19
Meters (346)	0	0.00%		20
Hydrants (348)	1,139,496	2.22%	101,951	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>7,403,994</b>		<b>723,406</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29



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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					5,402,971	18
345					1,482,982	19
346					0	20
348					1,241,447	21
349					0	22
	0	0	0	0	8,127,400	
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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,403,994</b>		<b>723,406</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>7,403,994</b>		<b>723,406</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	8,127,400	
					0	34
	0	0	0	0	8,127,400	

## 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	78,980		0	78,980	1
February	76,425		84	76,509	2
March	65,381		48	65,429	3
April	73,074		0	73,074	4
May	71,140		58	71,198	5
June	88,483		46	88,529	6
July	110,646		0	110,646	7
August	113,582		102	113,684	8
September	115,251		40	115,291	9
October	82,605		62	82,667	10
November	76,027		67	76,094	11
December	57,873		22	57,895	12
<b>Total annual pumpage</b>	<b>1,009,467</b>	<b>0</b>	<b>529</b>	<b>1,009,996</b>	

## WATER AUDIT AND OTHER STATISTICS

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

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,009,996	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>1,009,996</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	866,695	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>143,301</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	3,971	<b>8</b>
Gallons (000's) used for fire protection:	291	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	36	<b>10</b>
Gallons (000's) used for other system uses:	777	<b>11</b>
Subtotal Authorized System Uses:	<b>5,075</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	38,943	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	3,017	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	438	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	10,000	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>85,828</b>	<b>18</b>
Subtotal Water Losses:	<b>138,226</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>86%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>14%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,604	<b>29</b>
Date of maximum: 07/19/2011		<b>30</b>
Cause of maximum: High seasonal system demands.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,363	<b>33</b>
Date of minimum: 04/24/2011		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	348,367	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: OAK CREEK WATER UTILITY		<b>37</b>
Point of Delivery: 27TH STREET AND WEST PUETZ RD, DREXEL AVENUE, RYAN ROAD		<b>38</b>
What percentage of purchased water is surface water? 100%		<b>39</b>
Number of main breaks repaired this year:	3	<b>40</b>
Number of service breaks repaired this year:	5	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	26,568	<b>43</b>
Outside municipality?	0	<b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITNAL EDGE CIRCLE	10	1,600	16	500,000	Yes	1
DREXEL AVENUE	5	1,650	18	1,400,000	Yes	2
SCEPTER DRIVE	7	1,700	20	920,000	Yes	3
82ND STREET	8	1,500	18	864,000	Yes	4

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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



## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	10R1	10R2	1
Location	WELL 10	RESERVOIR 10	RESERVOIR 10	2
Purpose	S	B	B	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1980	1980	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	600	600	8
Pump Motor or Standby Engine Mfr	SIEMENS ALLIS	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1980	1980	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	30	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	10R3	1R1	1R2	15
Location	RESERVOIR 10	RESERVOIR 1	RESERVOIR 1	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	PEA BARNES	PEA BARNES	19
Year Installed	1980	1978	1978	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	700	700	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	23 24
Year Installed	1980	1978	1978	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	40	40	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1R3	5	7	1
Location	RESERVOIR 1	WELL 5	WELL 7	2
Purpose	B	S	S	3
Destination	D	D	R	4
Pump Manufacturer	PEA BARNES	GOULDS	BYRON JACK	5
Year Installed	1978	1997	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	1,000	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	U.S	9 10
Year Installed	1978	1977	1968	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	250	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7R1	7R2	7R3	15
Location	RESERVOIR 7	RESERVOIR 7	RESERVOIR 7	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACK	BYRON JACK	BYRON JACK	19
Year Installed	1968	1968	1968	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	300	600	900	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	23 24
Year Installed	1968	1968	1968	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	20	30	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	8	8R1	8R2	1
Location	WELL 8	RESERVOIR 8	RESERVOIR 8	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIR MORRIS	LAYNE	LAYNE	5
Year Installed	1980	1980	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	500	8
Pump Motor or Standby Engine Mfr	SIEMENS ALLIS	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1980	1980	1980	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	30	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8R3	DAPS-P1	DAPS-P2	15
Location	RESERVOIR 8	DREXEL BOOSTER STATION	DREXEL BOOSTER STATION	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	A.C.	A.C.	19
Year Installed	1980	1996	1996	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	1,600	1,600	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	U.S.	23
Year Installed	1980	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	60	60	26
Footnotes				27
				28

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DAPS-P3	DAPS-P4		1
Location	DREXEL BOOSTER STATION	DREXEL BOOSTER STATION		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	A.C.	AURORA		5
Year Installed	1996	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	900	1,400		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1996	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. 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.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
RESERVOIR1	1	1977	R	CONCRETE	0	250000	1
RESERVOIR10	10	1980	R	CONCRETE	0	157000	2
RESERVOIR7	7	1968	R	CONCRETE	0	166000	3
RESERVOIR8	8	1980	R	CONCRETE	0	80300	4
TANK	TANK	1980	ET	STEEL	173	500000	5
TANK2	TANK2	2002	ET	STEEL	150	2000000	6

## WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	
1		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	CENTRAL FACILITIES	1
<b>Notes:</b>							
10		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	2
<b>Notes:</b>							
7		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	3
<b>Notes:</b>							
8		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	4
<b>Notes:</b>							
TANK		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	BOOSTER STATION	5
<b>Notes:</b>							
TANK2		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	CENTRAL FACILITIES	6
<b>Notes:</b>							

## 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	S	4.000	2,880				2,880	1
P	S	4.000	189				189	2
M	S	6.000	37,492				37,492	3
P	S	6.000	20,025				20,025	4
M	S	8.000	44,784				44,784	5
P	S	8.000	393,689				393,689	6
P	S	10.000	3,026				3,026	7
M	T	12.000	40,078				40,078	8
P	T	12.000	159,818				159,818	9
M	T	16.000	31,266				31,266	10
P	T	16.000	93,953	4,819			98,772	11
M	T	20.000	18,940				18,940	12
M	T	24.000	15,841				15,841	13
<b>Total Within Municipality</b>			<b>861,981</b>	<b>4,819</b>	<b>0</b>	<b>0</b>	<b>866,800</b>	
<b>Total Utility</b>			<b>861,981</b>	<b>4,819</b>	<b>0</b>	<b>0</b>	<b>866,800</b>	

---

## 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.**

Mains were financed by private developers.

---



## 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	390				390		1
M	1.000	2,346				2,346		2
P	1.000	3				3		3
M	1.250	3,267				3,267		4
P	1.250	907				907	168	5
P	1.500	11				11	3	6
M	1.500	112				112	4	7
P	2.000	116	7			123	4	8
M	2.000	200				200	19	9
M	2.500	45				45		10
M	4.000	8				8		11
P	4.000	40				40		12
P	6.000	32				32		13
M	6.000	16				16		14
P	8.000	38				38		15
P	12.000	1				1		16
<b>Total Utility</b>		<b>7,532</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7,539</b>	<b>198</b>	

---

## WATER SERVICES

---

**Water Services (Page W-22)**

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

The services were financed by private developers.

---

## 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)	
0.500	322				322	0	1
0.750	6,996	66	15	(18)	7029	78	2
1.000	368		8		360	16	3
1.500	211		1		210	11	4
2.000	116		8		108	17	5
3.000	16		2		14	2	6
4.000	4				4	2	7
6.000	4				4	2	8
8.000	0				0	0	9
10.000	0				0	0	10
12.000	0				0	0	11
<b>Total:</b>	<b>8,037</b>	<b>66</b>	<b>34</b>	<b>(18)</b>	<b>8051</b>	<b>128</b>	

— 1) Indicate your residential meter replacement schedule: \_\_\_\_\_

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

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

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

### METERS (cont.)

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

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	268	17	0	0	0	37	<b>322</b>	1
0.750	6,197	811	2	4	0	15	<b>7029</b>	2
1.000	66	227	5	3	0	59	<b>360</b>	3
1.500	0	172	5	5	0	28	<b>210</b>	4
2.000	0	78	3	10	0	17	<b>108</b>	5
3.000	0	7	2	4	0	1	<b>14</b>	6
4.000	0	1	0	3	0	0	<b>4</b>	7
6.000	0	1	0	2	0	1	<b>4</b>	8
8.000	0	0	0	0	0	0	<b>0</b>	9
10.000	0	0	0	0	0	0	<b>0</b>	10
12.000	0	0	0	0	0	0	<b>0</b>	11
<b>Total:</b>	<b>6,531</b>	<b>1,314</b>	<b>17</b>	<b>31</b>	<b>0</b>	<b>158</b>	<b>8051</b>	

---

## METERS

---

### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments were made for accounting reasons to match actual meter numbers to reports.

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

Utility tests annually as time allows.

**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, as time allows for testing.

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

The Utility has 3 6-inch meters installed during the year. One of these meters is a standby meter and was not in service during the year. This meter was not tested during the year. All 6-inch meters in service were tested during the year.

---

---

## METERS (cont.)

---

This page intentionally left blank

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,111	7			2,118	2
<b>Total Fire Hydrants</b>	<b>2,111</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>2,118</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	640	*
Number of distribution system valves end of year:	3,108	
Number of distribution valves operated during year:	250	

---

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

---

### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

The City has limited personnel available for testing procedures. During the year there were several immediate demands on employees time during the current year. Hydrants and valves are operated as time allows.

---



## LIST OF ALL STATION AND WHOLESALE METERS

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

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

## WATER CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.  
 2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
<b>Administrative and General Expenses</b>		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
<b>Subtotal Administrative and General Expenses</b>	<b>0</b>	
<b>Customer Incentives</b>		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
<b>Subtotal Customer Incentives</b>	<b>0</b>	
<b>Total Conservation Expenditures</b>	<b>0</b>	

## WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

Location (a)	Customers End of Year (b)
<b>Milwaukee County</b>	
<b>Cities</b>	
FRANKLIN	7,847
<b>Total Cities:</b>	<b>7,847</b>
<b>Total Milwaukee County:</b>	<b>7,847</b>
<b>Total Company:</b>	<b>7,847</b>