



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, 2013

**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 PAULA ROTZENBERG 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) 03/31/2014
(Date)

FINANCE DIRECTOR & TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
WATER OPERATING SECTION	
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

Schedule Name	Page
WATER OPERATING SECTION	
Water Mains	W-21
Water Services	W-22
Meters	W-23
Meter Questions	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:** PRINCIPAL**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@claconnect.com

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

Name: GARY GROBNER**Title:** CHAIRMAN**Office Address:**9229 W. LOOMIS ROAD
FRANKLIN, WI 53132-9630**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? YES

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

Name: RENEE MESSING**Title:** PRINCIPAL**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@claconnect.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/8/2013

Period covered by most recent audit: 1/1/2012 - 12/31/2012

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:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,441,993	5,485,740	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,928,387	3,974,737	2
Depreciation Expense (403)	364,892	333,216	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,156,520	1,085,509	5
Total Operating Expenses	5,449,799	5,393,462	
Net Operating Income	(7,806)	92,278	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(7,806)	92,278	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	487,927	0	11
Total Other Income	487,927	0	
Total Income	480,121	92,278	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(121,613)	(121,613)	12
Other Income Deductions (426)	732,423	728,409	13
Total Miscellaneous Income Deductions	610,810	606,796	
Income Before Interest Charges	(130,689)	(514,518)	
INTEREST CHARGES			
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)	5,289	1,808	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	5,289	1,808	
Net Income	(135,978)	(516,326)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	41,590,197	42,106,523	20
Balance Transferred from Income (433)	(135,978)	(516,326)	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
Total Unappropriated Earned Surplus End of Year (216)	41,454,219	41,590,197	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,441,993	0	5,441,993	1
Total (Acct. 400):	5,441,993	0	5,441,993	
Operation and Maintenance Expense (401-402):				
Derived	3,928,387	0	3,928,387	2
Total (Acct. 401-402):	3,928,387	0	3,928,387	
Depreciation Expense (403):				
Derived	364,892	0	364,892	3
Total (Acct. 403):	364,892	0	364,892	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,156,520	0	1,156,520	5
Total (Acct. 408):	1,156,520	0	1,156,520	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(7,806)	0	(7,806)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE			0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		487,927	487,927	12
Total (Acct. 421):	0	487,927	487,927	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	0	487,927	487,927	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(121,613)	0	(121,613)	14
NONE			0	15
Total (Acct. 425):	(121,613)	0	(121,613)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	732,423	732,423	16
Total (Acct. 426):	0	732,423	732,423	
Other Income Deductions (426):				
NONE			0	17
Total (Acct. 426):	0	0	0	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(121,613)	732,423	610,810	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	5,289	0	5,289	22
Total (Acct. 431):	5,289	0	5,289	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	5,289	0	5,289	
NET INCOME:	108,518	(244,496)	(135,978)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,314,603	37,275,594	41,590,197	24
Total (Acct. 216):	4,314,603	37,275,594	41,590,197	
Balance Transferred from Income (433):				
Derived	108,518	(244,496)	(135,978)	25
Total (Acct. 433):	108,518	(244,496)	(135,978)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,423,121	37,031,098	41,454,219	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,441,993	0	0	0	5,441,993	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,248				1,248	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	5,440,745	0	0	0	5,440,745	

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	275,384	0	275,384	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	22,744	0	22,744	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	298,128	0	298,128	

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	5.4	1
Electric		2
Gas		3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	59,807,147	59,431,745	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	14,551,538	13,717,286	2
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	45,255,609	45,714,459	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	38,674	38,674	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,977	10,977	6
Net Nonutility Property	27,697	27,697	
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
Total Other Property and Investments	27,697	27,697	
CURRENT AND ACCRUED ASSETS			
Cash (131)	54,122	55,565	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)	1,481,014	1,401,126	17
Other Accounts Receivable (143)	4,937	87,323	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	76,124	43,340	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)	502	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,616,699	1,587,354	
DEFERRED DEBITS			
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
Total Deferred Debits	0	0	
Total Assets and Other Debits	46,900,005	47,329,510	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,244,594	3,244,594	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	41,454,219	41,590,197	37
Total Proprietary Capital	44,698,813	44,834,791	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	746,876	724,058	42
Payables to Municipality (233)	116,889	374,766	43
Customer Deposits (235)	2,500	2,300	44
Taxes Accrued (236)	60,375	0	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	689	3,071	48
Total Current and Accrued Liabilities	927,329	1,104,195	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,216,136	1,337,749	51
Total Deferred Credits	1,216,136	1,337,749	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	57,727	52,775	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	57,727	52,775	
Total Liabilities and Other Credits	46,900,005	47,329,510	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	59,431,745	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,105,163	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	46,671,242	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)	30,742				8
Total Utility Plant	59,807,147	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,963,306	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	9,588,232	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	14,551,538	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	45,255,609	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,861,477				4,861,477	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	364,892				364,892	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,528				5,528	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	370,420	0	0	0	370,420	16
Debits during year						17
Book cost of plant retired	268,591				268,591	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	268,591	0	0	0	268,591	25
Balance end of year (111.1)	4,963,306	0	0	0	4,963,306	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	8,855,809				8,855,809	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	732,423				732,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	732,423	0	0	0	732,423	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	9,588,232	0	0	0	9,588,232	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)		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
Total Materials and Supplies	0	0	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,244,594	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>3,244,594</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)	1
				Total Bonds (Account 221):	<u><u>0</u></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)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,156,520	2
Charged electric department expense		3
Charged sewer department expense	2,574	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,159,094	
Taxes paid during year:		
County, state and local taxes	1,070,000	6
Social Security taxes	22,712	7
PSC Remainder Assessment	6,007	8
Other (explain):		
NONE		9
Total payments and other debits	1,098,719	
Balance end of year	60,375	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
DUE TO CITY	0	5,289	5,289	0	4
Subtotal	0	5,289	5,289	0	
Total	0	5,289	5,289	0	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

During 2013, the City temporarily loaned funds to the Utility for construction const. The interest charged on the temporary borrowing, which is included in account 233, is reported in account 431.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,481,014	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,481,014	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER RECEIVABLES	4,937	14
Total (Acct. 143):	4,937	
Receivables from Municipality (145):		
SHARED METER COSTS	10,214	15
RECEIPTS DEPOSITED INTO GENERAL FUND CASH ACCOUNT	65,910	16
Total (Acct. 145):	76,124	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID ASSETS	502	17
Total (Acct. 165):	502	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYROLL AND BENEFITS	693	23
TEMPORARY LOAN FOR CONSTRUCTION COSTS	60,000	24
RECEIPTS FOR SEWER BILLINGS	5,189	25
GENERAL PAYABLES DUE TO CITY	51,007	26
Total (Acct. 233):	116,889	
Other Deferred Credits (253):		
Regulatory Liability	1,216,136	27
NONE		28
Total (Acct. 253):	1,216,136	

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.

The Receivables from Municipality (145) account consists of shared meter costs and receipts that were collected by the Municipality and deposited into the general fund cash account on behalf of the water utility. Shared meter costs receivable from the Municipality represents fees due from the Municipality for use of meters.

The Payables to Municipality (233) consists mostly of general payables due to Municipality for payments made by the Municipality on behalf of the water utility. In addition, the City temporarily loaned funds to the utility to finance construction costs. The utility anticipates paying this amount back in 2014.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	13,171,134	0	0	0	13,171,134	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,912,391	0	0	0	4,912,391	4
Customer Advances for Construction					0	5
Regulatory Liability	1,276,942	0	0	0	1,276,942	6
NONE					0	7
Average Net Rate Base	6,981,801	0	0	0	6,981,801	
Net Operating Income	(7,806)	0	0	0	(7,806)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.11%	N/A	N/A	N/A	-0.11%	

**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	1,337,749	0	0	0	1,337,749	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	121,613	0	0	0	121,613	3
Other (specify):						
NONE					0	4
Balance End of Year	1,216,136	0	0	0	1,216,136	

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.

The rate increase placed into effect in the summer of 2012 for purchased water was in effect for all of the 2013 year. Water usage by customers in 2012 was elevated due to the dry conditions during that summer. Revenue would have increased more in 2013 if usage between the two years was consistent.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

During 2013 the Utility's contested rate case with supplier of purchased water was settled.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

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, 2013 and 2012, 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.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
March 31, 2014

SSARS No. 19 requires that each page of the financial statements include a reference such as "See accountant's report". The current version of WECSARS 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)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,353,979	5,311,832	1
Total Sales of Water	5,353,979	5,311,832	
Other Operating Revenues			
Forfeited Discounts (470)	50,017	48,559	2
Rents from Water Property (472)	41,492	40,623	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	(3,495)	84,726	5
Total Other Operating Revenues	88,014	173,908	
Total Operating Revenues	5,441,993	5,485,740	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	3,030,069	2,874,359	6
Pumping Expenses (620-633)	142,133	155,645	7
Water Treatment Expenses (640-652)	7,315	1,882	8
Transmission and Distribution Expenses (660-678)	317,336	325,297	9
Customer Accounts Expenses (901-906)	57,342	63,154	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	374,192	554,400	12
Total Operation and Maintenance Expenses	3,928,387	3,974,737	
Other Operating Expenses			
Depreciation Expense (403)	364,892	333,216	13
Amortization Expense (404-407)		0	14
Taxes (408)	1,156,520	1,085,509	15
Total Other Operating Expenses	1,521,412	1,418,725	
Total Operating Expenses	5,449,799	5,393,462	
NET OPERATING INCOME	(7,806)	92,278	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	4	1,246	5,458	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)	2	243	1,042	4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
Total Unmetered Sales to General Customers (460)	6	1,489	6,500	
Metered Sales to General Customers (461)				
Residential (461.1)	7,172	451,269	2,736,899	7
Commercial (461.2)	762	255,568	1,334,948	8
Industrial (461.3)	14	74,510	342,386	9
Public Authority (461.4)	31	68,526	326,649	10
Multifamily Residential (461.5)				11
Irrigation (461.6)				12
Total Metered Sales to General Customers (461)	7,979	849,873	4,740,882	
Private Fire Protection Service (462)	463		113,944	13
Public Fire Protection Service (463)	7,804		492,653	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
Total Sales of Water	16,252	851,362	5,353,979	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	492,653	3
NONE		4
Total Public Fire Protection Service (463)	492,653	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	50,017	6
Other (specify):		
Total Forfeited Discounts (470)	50,017	
Rents from Water Property (472):		
WATER TOWER RENTAL FOR CELLULAR PHONE ANTENNA	41,492	7
Total Rents from Water Property (472)	41,492	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
REPAIR OF EQUIPMENT	1,456	9
REIMBURSEMENT FOR REFURBISHING WATER TOWER	(5,700)	10
Return on net investment in meters charged to sewer department	749	11
Other (specify):		
Total Other Water Revenues (474)	(3,495)	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	7,502	9,977	2
Purchased Water (602)	3,022,097	2,863,553	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)	470	829	12
Total Source of Supply Expenses	3,030,069	2,874,359	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	53,594	55,034	16
Pumping Labor and Expenses (624)	80,009	89,221	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)	8,530	11,390	24
Total Pumping Expenses	142,133	155,645	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		0	26
Operation Labor and Expenses (642)	4,820	1,068	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	1,138	411	30
Maintenance of Structures and Improvements (651)	1,357	403	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	7,315	1,882	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	41,985	55,279	* 35
Meter Expenses (663)	0	0	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	0	0	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	7,364	8,022	42
Maintenance of Transmission and Distribution Mains (673)	74,273	83,791	43
Maintenance of Services (675)	67,098	111,233	* 44
Maintenance of Meters (676)	19,977	7,732	* 45
Maintenance of Hydrants (677)	78,127	25,926	* 46
Maintenance of Miscellaneous Plant (678)	28,512	33,314	47
Total Transmission and Distribution Expenses	317,336	325,297	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	7,145	6,579	49
Customer Records and Collection Expenses (903)	48,949	50,588	50
Uncollectible Accounts (904)	1,248	5,987	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	57,342	63,154	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	47,300	48,500	55
Office Supplies and Expenses (921)	6,953	9,559	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	62,783	221,895	* 58
Property Insurance (924)	24,970	22,661	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	205,348	229,236	61
Regulatory Commission Expenses (928)	339	125	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	8,727	5,849	64
Rents (931)		0	65
Maintenance of General Plant (932)	17,772	16,575	66
Total Administrative and General Expenses	374,192	554,400	
Total Operation and Maintenance Expenses	3,928,387	3,974,737	

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.

Transmission and Distribution Lines Expense (662) decreased as a result of less labor allocated to these types of projects in the current year.

Maintenance of Services (675) decreased as a result of lower demand for service repairs in the current year.

Maintenance of Meters (676) increased as a result of greater labor allocated to these types of projects in the current year.

Maintenance of Hydrants (677) increased as a result of great labor allocated to these types of projects in the current year. In addition, the city initiated a hydrant rehabilitation program in the current year, resulting in more hydrant maintenance costs.

Outside Services employee (923) decreased due to settlement of contested rate case in the current year, which resulted in less need for professional services.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,130,375	1,061,037	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,574	3,315	2
Net property tax equivalent		1,127,801	1,057,722	
Social Security		22,712	23,959	3
PSC Remainder Assessment		6,007	3,828	4
Other (specify): NONE			0	5
Total tax expense		1,156,520	1,085,509	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172461				3
County tax rate	mills		5.213796				4
Local tax rate	mills		6.294920				5
School tax rate	mills		12.255409				6
Voc. school tax rate	mills		2.161890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.730580				9
Total tax rate	mills		27.829056				10
Less: state credit	mills		1.859138				11
Net tax rate	mills		25.969918				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.294920				14
Combined School Tax Rate	mills		14.417299				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.712219				17
Total Tax Rate	mills		27.829056				18
Ratio of Local and School Tax to Total	dec.		0.744266				19
Total tax net of state credit	mills		25.969918				20
Net Local and School Tax Rate	mills		19.328526				21
Utility Plant, Jan. 1	\$	59,431,745	59,431,745				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	59,431,745	59,431,745				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	59,431,745	59,431,745				26
Assessment Ratio	dec.		0.984023				27
Assessed Value	\$	58,482,204	58,482,204				28
Net Local & School Rate	mills		19.328526				29
Tax Equiv. Computed for Current Year	\$	1,130,375	1,130,375				30
Tax Equivalent per 1994 PSC Report	\$	634,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,130,375					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Other tax rate - non-local is for the Milwaukee Metropolitan Sewer 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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	470,983				470,983	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	470,983	0	0	0	470,983	
PUMPING PLANT						
Land and Land Rights (320)	102,215				102,215	11
Structures and Improvements (321)	1,666,414				1,666,414	12
Other Power Production Equipment (323)	96,298				96,298	13
Electric Pumping Equipment (325)	942,017				942,017	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	567,349				567,349	16
Total Pumping Plant	3,374,293	0	0	0	3,374,293	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,921				9,921	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,921	0	0	0	9,921	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	66,260				66,260	23
Distribution Reservoirs and Standpipes (342)	3,594,090	17,150			3,611,240	24
Transmission and Distribution Mains (343)	2,275,050			(51,912)	2,223,138	25 *
Services (345)	147,861				147,861	26
Meters (346)	2,370,488	30,416	35,488		2,365,416	27
Hydrants (348)	309,828				309,828	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,763,577	47,566	35,488	(51,912)	8,723,743	
GENERAL PLANT						
Land and Land Rights (389)	45,670				45,670	30
Structures and Improvements (390)	77,246				77,246	31
Office Furniture and Equipment (391)	14,460	1,677	1,713		14,424	32
Computer Equipment (391.1)	50,412				50,412	33
Transportation Equipment (392)	119,501				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)	9,248	1,250	816		9,682	39
SCADA Equipment (397.1)	245,342	136,823	230,574		151,591	* 40
Miscellaneous Equipment (398)	23,314	1,245			24,559	41
Total General Plant	618,331	140,995	233,103	0	526,223	
Total utility plant in service directly assignable	13,237,105	188,561	268,591	(51,912)	13,105,163	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	13,237,105	188,561	268,591	(51,912)	13,105,163	

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

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

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

SCADA Equipment (397.1) additions were for the upgrade of equipment finance by Utility.

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

SCADA Equipment (397.1) retirements were for the upgrade of equipment finance by Utility.

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343) current year adjustment is a transfer of prior year additions from Utility funded Plant in Service to Contributed Plant in Service.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	36,710,213	418,859		51,912	37,180,984	* 25
Services (345)	4,795,369	36,788			4,832,157	26
Meters (346)	0				0	27
Hydrants (348)	4,625,821	32,280			4,658,101	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	46,131,403	487,927	0	51,912	46,671,242	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	46,131,403	487,927	0	51,912	46,671,242	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	46,131,403	487,927	0	51,912	46,671,242	

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

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

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343) current year adjustment is a transfer of prior year additions from Utility funded Plant in Service to Contributed Plant in Service.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	346,723	2.90%	13,657	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	346,723		13,657	
PUMPING PLANT				
Structures and Improvements (321)	368,091	3.20%	53,325	7
Other Power Production Equipment (323)	1,541	3.20%	3,082	8
Electric Pumping Equipment (325)	707,576	5.00%	35,277	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	103,528	4.35%	24,249	11
Total Pumping Plant	1,180,736		115,933	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	9,921	5.88%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	9,921		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	55,714	3.20%	2,121	16
Distribution Reservoirs and Standpipes (342)	835,576	1.89%	67,981	17
Transmission and Distribution Mains (343)	341,841	1.33%	28,325	18
Services (345)	54,180	2.86%	4,229	19
Meters (346)	1,499,036	6.25%	96,818	20
Hydrants (348)	85,349	2.22%	6,879	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,871,696		206,353	
GENERAL PLANT				
Structures and Improvements (390)	47,960	2.90%	2,241	23
Office Furniture and Equipment (391)	11,940	5.88%	1,091	24
Computer Equipment (391.1)	40,213	25.00%	4,105	25
Transportation Equipment (392)	72,229	13.30%	12,765	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	20,666	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					360,380	4
316					0	5
317					0	6
	0	0	0	0	360,380	
321					421,416	7
323					4,623	8
325					742,853	9
326					0	10
328					127,777	11
	0	0	0	0	1,296,669	
331					0	12
332					9,921	13
333					0	14
334					0	15
	0	0	0	0	9,921	
341					57,835	16
342					903,557	17
343					370,166	18
345					58,409	19
346	35,488				1,560,366	20
348					92,228	21
349					0	22
	35,488	0	0	0	3,042,561	
390					50,201	23
391	1,713				11,318	24
391.1					44,318	25
392					84,994	26
393					0	27
394					22,319	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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	7,499	14.30%	630	31
SCADA Equipment (397.1)	242,875	9.20%	10,609	32
Miscellaneous Equipment (398)	9,019	5.88%	1,383	33
Total General Plant	452,401		34,477	
Total accum. prov. directly assignable	4,861,477		370,420	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	4,861,477		370,420	

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	816				7,313	31
397.1	230,574				22,910	32
398					10,402	33
	233,103	0	0	0	253,775	
	268,591	0	0	0	4,963,306	
					0	34
	268,591	0	0	0	4,963,306	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	5,891,551	1.33%	491,710	18
Services (345)	1,620,132	2.86%	137,676	19
Meters (346)	0	0.00%		20
Hydrants (348)	1,344,126	2.22%	103,037	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	8,855,809		732,423	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					6,383,261	18
345					1,757,808	19
346					0	20
348					1,447,163	21
349					0	22
	0	0	0	0	9,588,232	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	8,855,809		732,423	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	8,855,809		732,423	

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	9,588,232	
					0	34
	0	0	0	0	9,588,232	

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	75,425			75,425	1
February	68,633			68,633	2
March	76,144			76,144	3
April	73,210			73,210	4
May	83,452			83,452	5
June	88,355			88,355	6
July	113,589			113,589	7
August	111,311			111,311	8
September	101,528			101,528	9
October	78,021			78,021	10
November	73,134			73,134	11
December	75,572			75,572	12
Total annual pumpage	1,018,374	0	0	1,018,374	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,018,374	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	1,018,374	4
Less: Gallons (000's) sold (Revenue Water):	851,362	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	167,012	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,193	8
Gallons (000's) used for fire protection:	208	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	908	11
Subtotal Authorized System Uses:	2,309	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	13,619	14
Gallons (000's) lost due to service leaks or breaks:	25,743	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	370	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	124,971	18
Subtotal Water Losses:	164,703	19
Percentage of water entering distribution system sold:	84%	20
Percentage of Real and Apparent Losses:	16%	21
If water losses exceed 15%, indicate causes:		22
The Utility is experiencing higher than normal service and main leaks and breaks caused by growth small leaks resulting from construction and inspection protocols during the time much of the system was installed.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
The Utility is designing plans for a manual listening program of water mains in the system and began participating in the American Water Works Association Water Audits and Loss Control Program in March 2014.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,969	29
Date of maximum: 07/17/2013		30
Cause of maximum: High seasonal system demands		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,598	33
Date of minimum: 06/30/2013		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	391,523	35
If water is purchased:		36
Vendor Name: OAK CREEK WATER UTILITY		37
Point of Delivery: 27TH STREET AND WEST PUETZ RD, DREXEL AVENUE, RYAN ROAD		38
What percentage of purchased water is surface water? 100%		39
Number of main breaks repaired this year:	10	40
Number of service breaks repaired this year:	19	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	26,568	43
Outside municipality?		44

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
Year Installed	1980	1980	1980	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	30	30	12
Footnotes				13
				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
Year Installed	1980	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	40	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	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 10
Year Installed	1980	1980	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	30	30	13
Footnotes				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 24
Year Installed	1980	1996	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	60	60	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DAPS-P3	DAPS-P4	PRPS - P4	1
Location	DREXEL BOOSTER STATION	DREXEL BOOSTER STATION	PUETZ RD B.S.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A.C.	AURORA	AURORA	5
Year Installed	1996	2004	2012	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	900	1,400	875	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	US	9 10
Year Installed	1996	2004	2012	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PRPSP1	PRPS-P2	PRPS-P3	15
Location	PUETZ RD B.S.	PUETZ RD B.S.	PUETZ RD B.S.	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	AURORA	19
Year Installed	2012	2012	2012	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,750	875	1,750	22
Pump Motor or Standby Engine Mfr	US	US	US	23 24
Year Installed	2012	2012	2012	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	60	75	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
Notes:							
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
Notes:							
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
Notes:							
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
Notes:							
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
Notes:							
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
Notes:							

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	3,157			396,846	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	99,735				99,735	11
M	T	20.000	18,989				18,989	12
M	T	24.000	15,841				15,841	13
Total Within Municipality			867,812	3,157	0	0	870,969	
Total Utility			867,812	3,157	0	0	870,969	

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.

The mains were financed by the City through Special Assessments and Impact/Connection fees.

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	16			923	168	5
P	1.500	11				11	3	6
M	1.500	112				112	4	7
P	2.000	124				124	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
Total Utility		7,540	16	0	0	7,556	198	

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 mains were financed by the City through Special Assessments and Impact/Connection fees.

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	First of Year	Added During Year	Retired During Year	Adjustments (Increase or Decrease)	End of Year	Tested During Year	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
0.500	320		3		317	0	1
0.750	7,113	150	26		7237	29	2
1.000	363		1		362	8	3
1.500	212	8	1		219	23	4
2.000	116	6	9	7	120	5	5
3.000	15	3	5	2	15	5	6
4.000	7		4		3	3	7
6.000	6		3		3	3	8
8.000	0				0	0	9
10.000	0				0	0	10
12.000	0				0	0	11
Total:	8,152	167	52	9	8276	76	

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)	Multifamily Residential (m)	Irrigation (n)	Wholesale (o)	Inter-D or Utility Use (p)	In Stock and Deduct Meters (q)	Total (r)	
0.500	268	15	0	0	0	0	0	0	34	317	1
0.750	6,308	816	2	4	0	0	0	0	107	7237	2
1.000	74	228	16	4	0	0	0	0	40	362	3
1.500	0	178	6	6	0	0	0	0	29	219	4
2.000	0	83	3	10	0	0	0	0	24	120	5
3.000	0	6	2	3	0	0	0	0	4	15	6
4.000	0	0	0	3	0	0	0	0	0	3	7
6.000	0	0	0	3	0	0	0	0	0	3	8
8.000	0	0	0	0	0	0	0	0	0	0	9
10.000	0	0	0	0	0	0	0	0	0	0	10
12.000	0	0	0	0	0	0	0	0	0	0	11
Total:	6,650	1,326	29	33	0	0	0	0	238	8276	

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.

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,119	6			2,125	2
Total Fire Hydrants	2,119	6	0	0	2,125	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years. Please provide the number operated during the year.

Number of hydrants operated during year:	1,250
Number of distribution system valves end of year:	3,140
Number of distribution valves operated during year:	250

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 ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
Subtotal Administrative and General Expenses	0	
Customer Incentives		
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
Subtotal Customer Incentives	0	
Total Conservation Expenditures	0	

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)
Milwaukee County	
Cities	
FRANKLIN	7,978
Total Cities:	7,978
Total Milwaukee County:	7,978
Total Company:	7,978