



3013 (01-06-12)

**ANNUAL REPORT**

OF

Name: FRANKLIN MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2014

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

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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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)      03/31/2015  
(Date)

FINANCE DIRECTOR & TREASURER  
(Title)

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### 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:**

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

**Name:** PAUL ROTZENBERG

**Title:** DIR OF FINANCE & TREASURER

**Office Address:**

9229 W. LOOMIS ROAD  
FRANKLIN, WI 53132-9630

**Telephone:** (414) 427 - 7514

**Fax Number:** ( ) -

**Email Address:** protzenberg@franklinwi.gov

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

**Name:** JACOB LENELL

**Title:** PRINCIPAL

**Office Address:** CLIFTONLARSONALLEN, LLP  
10700 W. RESEARCH DRIVE, SUITE 200  
MILWAUKEE, WI 53226

**Telephone:** (414) 721 - 7572

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

**Email Address:** jacob.lenell@claconnect.com

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**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

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

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

**Name:** JACOB LENELL

**Title:** PRINCIPAL

**Office Address:** CLIFTONLARSONALLEN, LLP  
10700 W. RESEARCH DRIVE, SUITE 200  
MILWAUKEE, WI 53226

**Telephone:** (414) 721 - 7572

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

**Email Address:** jacob.lenell@claconnect.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 5/5/2014

**Period covered by most recent audit:** 01/01/2013-12/31/2013

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

**Name:** GLEN MORROW

**Title:** CITY ENGINEER

**Office Address:**

9229 W LOOMIS ROAD  
FRANKLIN, WI 53132-9630

**Telephone:** (414) 427 - 7550

**Fax Number:** ( ) -

**Email Address:** gmorrow@franklinwi.gov

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

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

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

**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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

##### Accountant's Compilation Report

Common Council  
City of Franklin  
Franklin, Wisconsin

We have compiled the balance sheets City of Franklin Municipal Water Utility, an enterprise fund of the City of Franklin, Wisconsin as of December 31, 2014 and 2013, and the related statements of income and earned surplus for the years then ended included in the accompanying prescribed form. We have not audited or reviewed the financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

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

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

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

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

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

Milwaukee, Wisconsin  
March 31, 2015

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

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,470,983	5,441,993	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,927,512	3,928,387	2
Depreciation Expense (403)	339,725	364,892	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,075,299	1,156,520	5
<b>Total Operating Expenses</b>	<b>5,342,536</b>	<b>5,449,799</b>	
<b>Net Operating Income</b>	<b>128,447</b>	<b>(7,806)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>128,447</b>	<b>(7,806)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	1,279,787	487,927	11
<b>Total Other Income</b>	<b>1,279,787</b>	<b>487,927</b>	
<b>Total Income</b>	<b>1,408,234</b>	<b>480,121</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(121,613)	(121,613)	12
Other Income Deductions (426)	757,846	732,423	13
<b>Total Miscellaneous Income Deductions</b>	<b>636,233</b>	<b>610,810</b>	
<b>Income Before Interest Charges</b>	<b>772,001</b>	<b>(130,689)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	20,358	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,451	0	17
Other Interest Expense (431)	4,504	5,289	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>26,313</b>	<b>5,289</b>	
<b>Net Income</b>	<b>745,688</b>	<b>(135,978)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	41,454,219	41,590,197	20
Balance Transferred from Income (433)	745,688	(135,978)	21
Miscellaneous Credits to Surplus (434)	2,582	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>42,202,489</b>	<b>41,454,219</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,470,983	0	5,470,983	1
<b>Total (Acct. 400):</b>	<b>5,470,983</b>	<b>0</b>	<b>5,470,983</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,927,512	0	3,927,512	2
<b>Total (Acct. 401-402):</b>	<b>3,927,512</b>	<b>0</b>	<b>3,927,512</b>	
<b>Depreciation Expense (403):</b>				
Derived	339,725	0	339,725	3
<b>Total (Acct. 403):</b>	<b>339,725</b>	<b>0</b>	<b>339,725</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,075,299	0	1,075,299	5
<b>Total (Acct. 408):</b>	<b>1,075,299</b>	<b>0</b>	<b>1,075,299</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>128,447</b>	<b>0</b>	<b>128,447</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE			0	11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,279,787	1,279,787	12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,279,787</b>	<b>1,279,787</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>0</b>	<b>1,279,787</b>	<b>1,279,787</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(121,613)	0	(121,613)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(121,613)</b>	<b>0</b>	<b>(121,613)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	757,846	757,846	16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>757,846</b>	<b>757,846</b>	
<b>Other Income Deductions (426):</b>				
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(121,613)</b>	<b>757,846</b>	<b>636,233</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
BOND ISSUANCE COSTS	20,358		20,358	19
<b>Total (Acct. 428):</b>	<b>20,358</b>	<b>0</b>	<b>20,358</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	1,451	0	1,451	21
<b>Total (Acct. 430):</b>	<b>1,451</b>	<b>0</b>	<b>1,451</b>	
<b>Other Interest Expense (431):</b>				
Derived	4,504	0	4,504	22
<b>Total (Acct. 431):</b>	<b>4,504</b>	<b>0</b>	<b>4,504</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>26,313</b>	<b>0</b>	<b>26,313</b>	
<b>NET INCOME:</b>	<b>223,747</b>	<b>521,941</b>	<b>745,688</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,423,121	37,031,098	<b>41,454,219</b>	<b>24</b>
<b>Total (Acct. 216):</b>	<b>4,423,121</b>	<b>37,031,098</b>	<b>41,454,219</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	223,747	521,941	<b>745,688</b>	<b>25</b>
<b>Total (Acct. 433):</b>	<b>223,747</b>	<b>521,941</b>	<b>745,688</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PRIOR YEAR ADJUSTMENT TO ARC AFTER PSC REPORT FILED	2,582		<b>2,582</b>	<b>26</b>
<b>Total (Acct. 434):</b>	<b>2,582</b>	<b>0</b>	<b>2,582</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>27</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>28</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>29</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,649,450</b>	<b>37,553,039</b>	<b>42,202,489</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

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

Account 434 - After the filing of the prior year Annual PSC report, the Utility received an updated Actuary Study including updated Annual Required Contribution. This correction was processed for the applicable year for financial statement presentation.

**If Water Utility Plant in Service - Contributed Plant total additions in the current year and the amount reported as Miscellaneous Nonoperating Income (421), Contributed Plant - Water varies by more than 10%, please explain.**

Account 421 - In the current year the City of Franklin transferred to the Water Utility \$864,604 of previously collected impact fees that related to the cost of the construction of a water tower included in the impact fee study. This asset was previously recorded in the Plant in Service-Financed by Utility or Municipality. In the current year it was transferred to Plant in Service-Contributed. The remaining balance of the account is the amount of contributions of assets the Utility received during the year.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,470,983	0	0	0	<b>5,470,983</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,937				<b>2,937</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>5,468,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,468,046</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	300,575	0	<b>300,575</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	33,678	0	<b>33,678</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>334,253</b>	<b>0</b>	<b>334,253</b>	



## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.4	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	60,377,082	59,807,147	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	15,327,895	14,551,538	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>45,049,187</b>	<b>45,255,609</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	38,674	38,674	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,977	10,977	6
<b>Net Nonutility Property</b>	<b>27,697</b>	<b>27,697</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>27,697</b>	<b>27,697</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	32,105	54,122	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	2,371,700		15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,465,686	1,481,014	17
Other Accounts Receivable (143)	2,839	4,937	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	16,044	76,124	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	502	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>3,888,374</b>	<b>1,616,699</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	13,506	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>13,506</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>48,978,764</b>	<b>46,900,005</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,244,594	3,244,594	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	42,202,489	41,454,219	37
<b>Total Proprietary Capital</b>	<b>45,447,083</b>	<b>44,698,813</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	1,290,000	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>1,290,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	809,822	746,876	42
Payables to Municipality (233)	81,415	116,889	43
Customer Deposits (235)	100	2,500	44
Taxes Accrued (236)	(23,136)	60,375	45
Interest Accrued (237)	1,451	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	216,197	689	48
<b>Total Current and Accrued Liabilities</b>	<b>1,085,849</b>	<b>927,329</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,094,523	1,216,136	51
<b>Total Deferred Credits</b>	<b>1,094,523</b>	<b>1,216,136</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	61,309	57,727	54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>61,309</b>	<b>57,727</b>	
<b>Total Liabilities and Other Credits</b>	<b>48,978,764</b>	<b>46,900,005</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	59,807,147	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,242,501	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	47,951,029	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)	183,552				8
<b>Total Utility Plant</b>	<b>60,377,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,792,224	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	10,535,671	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>15,327,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>45,049,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	4,963,306				<b>4,963,306</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	339,725				<b>339,725</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,424				<b>5,424</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>345,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345,149</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	314,012				<b>314,012</b>	<b>18</b>
Cost of removal	12,626				<b>12,626</b>	<b>19</b>
Other debits (specify):						<b>20</b>
TRANSFER OUT	189,593				<b>189,593</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>516,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,231</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,792,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,792,224</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	9,588,232				<b>9,588,232</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	757,846				<b>757,846</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
TRANSFER IN	198,716				<b>198,716</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>956,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>956,562</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	9,123				<b>9,123</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>9,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,123</b>	25
<b>Balance end of year (111.2)</b>	<b>10,535,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,535,671</b>	26
<b>Footnotes</b>						27

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND DISC - DEC 2014	0	428	13,506	1
NONE				2
<b>Total</b>			<b>13,506</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	3,244,594	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,244,594</u></u>	

### BONDS (ACCT. 221)

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

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

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION WATER SYSTEM BONDS 2014B	12/18/2014	03/01/2034	1.98%	1,290,000	1
<b>Total for Account 223</b>				<b>1,290,000</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	60,375	1
<b>Accruals:</b>		
Charged water department expense	1,075,299	2
Charged electric department expense		3
Charged sewer department expense	1,758	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,077,057</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,129,715	6
Social Security taxes	25,562	7
PSC Remainder Assessment	5,291	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,160,568</b>	
<b>Balance end of year</b>	<b>(23,136)</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0		0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION WATER REVENUE BOND 2014B	0	1,451		1,451	2
<b>Subtotal</b>	<b>0</b>	<b>1,451</b>	<b>0</b>	<b>1,451</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
DUE TO CITY	0	4,504	4,504	0	4
<b>Subtotal</b>	<b>0</b>	<b>4,504</b>	<b>4,504</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>5,955</b>	<b>4,504</b>	<b>1,451</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### 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 2014, the City temporarily loaned funds to the Utility for construction costs. The interest charged on the temporary borrowing, which is included in account 233, is reported in account 431.

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,465,686	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,465,686</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
OTHER RECEIVABLES	2,839	14
<b>Total (Acct. 143):</b>	<b>2,839</b>	
<b>Receivables from Municipality (145):</b>		
OTHER RECEIVABLE FROM MUNICIPALITY	5,834	15
SHARED METER COSTS	10,210	16
<b>Total (Acct. 145):</b>	<b>16,044</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY	71,573	23
DUE TO SEWER	9,842	24
<b>Total (Acct. 233):</b>	<b>81,415</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,094,523	25
NONE		26
<b>Total (Acct. 253):</b>	<b>1,094,523</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Acct 145 - The Receivables from Municipality account consists of shared meter costs and year end true-up adjustments to charges to Utility by Municipality. Shared meter costs receivable from Municipality represents fees due from the Municipality for use of meters.

Acct 233 - The Payables to Municipality consists mostly of general payables In addition, the City temporarily loaned funds to the utility to finance construction costs.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	12,673,832	0	0	0	12,673,832	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,877,765	0	0	0	4,877,765	4
Customer Advances for Construction					0	5
Regulatory Liability	1,155,329	0	0	0	1,155,329	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,640,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,640,738</b>	
Net Operating Income	128,447	0	0	0	128,447	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.93%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,216,136	0	0	0	<b>1,216,136</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	121,613	0	0	0	<b>121,613</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>1,094,523</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,094,523</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	5,370,200	5,353,979	1
<b>Total Sales of Water</b>	<b>5,370,200</b>	<b>5,353,979</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	51,520	50,017	2
Rents from Water Property (472)	43,753	41,492	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,510	(3,495)	5
<b>Total Other Operating Revenues</b>	<b>100,783</b>	<b>88,014</b>	
<b>Total Operating Revenues</b>	<b>5,470,983</b>	<b>5,441,993</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,922,088	3,030,069	6
Pumping Expenses (620-633)	128,281	142,133	7
Water Treatment Expenses (640-652)	29,528	7,315	8
Transmission and Distribution Expenses (660-678)	441,437	317,336	9
Customer Accounts Expenses (901-906)	53,769	57,342	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	352,409	374,192	12
<b>Total Operation and Maintenance Expenses</b>	<b>3,927,512</b>	<b>3,928,387</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	339,725	364,892	13
Amortization Expense (404-407)		0	14
Taxes (408)	1,075,299	1,156,520	15
<b>Total Other Operating Expenses</b>	<b>1,415,024</b>	<b>1,521,412</b>	
<b>Total Operating Expenses</b>	<b>5,342,536</b>	<b>5,449,799</b>	
<b>NET OPERATING INCOME</b>	<b>128,447</b>	<b>(7,806)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	10	2,671	8,557	2
Industrial (460.3)				3
Public Authority (460.4)				4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>2,671</b>	<b>8,557</b>	
Metered Sales to General Customers (461)				
Residential (461.1)	7,244	420,212	2,672,236	7
Commercial (461.2)	332	126,581	642,520	8
Industrial (461.3)	14	81,924	389,416	9
Public Authority (461.4)	32	56,843	283,623	10
Multifamily Residential (461.5)	278	119,789	650,228	11
Irrigation (461.6)	163	15,134	94,053	12
<b>Total Metered Sales to General Customers (461)</b>	<b>8,063</b>	<b>820,483</b>	<b>4,732,076</b>	
Private Fire Protection Service (462)	468		118,154	13
Public Fire Protection Service (463)	7,889		511,413	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
<b>Total Sales of Water</b>	<b>16,430</b>	<b>823,154</b>	<b>5,370,200</b>	



### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
<b>Total</b>		<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)	
<b>Public Fire Protection Service (463):</b>		
NONE		1
Amount billed (usually per rate schedule F-1 or Fd-1)	511,413	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>511,413</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	51,520	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>51,520</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL FOR CELLULAR PHONE ANTENNA	43,753	7
<b>Total Rents from Water Property (472)</b>	<b>43,753</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISC REVENUES	401	9
REFUND FROM WE ENERGIES	1,919	10
CONSULTING SERVICED BILLED TO THIRD PARTY	514	11
Return on net investment in meters charged to sewer department	2,188	12
<b>Other (specify):</b>		
REPAIR OF EQUIPMENT	488	13
<b>Total Other Water Revenues (474)</b>	<b>5,510</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	9,857	7,502	2
Purchased Water (602)	2,909,354	3,022,097	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)	2,877	470	12
<b>Total Source of Supply Expenses</b>	<b>2,922,088</b>	<b>3,030,069</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	55,179	53,594	16
Pumping Labor and Expenses (624)	73,102	80,009	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	24
<b>Total Pumping Expenses</b>	<b>128,281</b>	<b>142,133</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		0	26
Operation Labor and Expenses (642)	9,992	4,820	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		1,138	30
Maintenance of Structures and Improvements (651)	19,314	1,357	31
Maintenance of Water Treatment Equipment (652)	222	0	32
<b>Total Water Treatment Expenses</b>	<b>29,528</b>	<b>7,315</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	57,820	41,985	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	2,547	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	3,765	7,364	42
Maintenance of Transmission and Distribution Mains (673)	121,988	74,273	43
Maintenance of Services (675)	87,738	67,098	44
Maintenance of Meters (676)	25,660	19,977	45
Maintenance of Hydrants (677)	94,697	78,127	46
Maintenance of Miscellaneous Plant (678)	47,222	28,512	47
<b>Total Transmission and Distribution Expenses</b>	<b>441,437</b>	<b>317,336</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,038	7,145	49
Customer Records and Collection Expenses (903)	44,794	48,949	50
Uncollectible Accounts (904)	2,937	1,248	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>53,769</b>	<b>57,342</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	47,000	47,300	55
Office Supplies and Expenses (921)	4,944	6,953	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	23,623	62,783	58
Property Insurance (924)	24,970	24,970	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	227,775	205,348	61
Regulatory Commission Expenses (928)	125	339	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	2,970	8,727	64
Rents (931)		0	65
Maintenance of General Plant (932)	21,002	17,772	66
<b>Total Administrative and General Expenses</b>	<b>352,409</b>	<b>374,192</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,927,512</b>	<b>3,928,387</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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.

Acct 651 - The increase is due to expenses relating to a water loss study that was performed.

Acct 662 - The increase in expense was the result of additional supplies purchased for required main maintenace

Acct 673 - The City experienced two significant main breaks during the current year that required repairs.

Acct 675 - The City experienced higher than average number of required lateral repairs in the current year.

Acct 677 - The City experienced unexpected required hydrants repairs in the current year.

Acct 678 - During the current year, the City incurred additional expenditures related to preparation and review of plans for the planned replacement of the Water Building as well as costs for the planning of this project.

Acct 923 - The City incurred professional fees in the prior year related to the disputed Oak Creek Rate case which were not repeated in the current year.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,046,204	1,130,375	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,758	2,574	2
<b>Net property tax equivalent</b>		<b>1,044,446</b>	<b>1,127,801</b>	
Social Security		25,562	22,712	3
PSC Remainder Assessment		5,291	6,007	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,075,299</b>	<b>1,156,520</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.181060				3
County tax rate	mills		5.441311				4
Local tax rate	mills		6.299926				5
School tax rate	mills		12.390045				6
Voc. school tax rate	mills		1.355257				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.829500				9
<b>Total tax rate</b>	mills		<b>27.497099</b>				<b>10</b>
Less: state credit	mills		1.895706				11
<b>Net tax rate</b>	mills		<b>25.601393</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.299926</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.745302</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.045228</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.497099</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.728994</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.601393</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.663269</b>				<b>21</b>
Utility Plant, Jan. 1	\$	59,807,147	59,807,147				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	59,807,147	<b>59,807,147</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	59,807,147	<b>59,807,147</b>				<b>26</b>
Assessment Ratio	dec.		0.937293				27
<b>Assessed Value</b>	\$	56,056,820	<b>56,056,820</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.663269</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	1,046,204	<b>1,046,204</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	634,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	1,046,204					<b>34</b>
Footnotes							35



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## PROPERTY TAX EQUIVALENT (WATER)

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

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

Other tax rate - non-local is for the Milwaukee Metropolitan Sewer District.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	470,983		164,548		306,435	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>470,983</b>	<b>0</b>	<b>164,548</b>	<b>0</b>	<b>306,435</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	102,215				102,215	11
Structures and Improvements (321)	1,666,414		20,614		1,645,800	12
Other Power Production Equipment (323)	96,298				96,298	13
Electric Pumping Equipment (325)	942,017		62,740		879,277	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	567,349		7,310		560,039	16
<b>Total Pumping Plant</b>	<b>3,374,293</b>	<b>0</b>	<b>90,664</b>	<b>0</b>	<b>3,283,629</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,921				9,921	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>9,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	66,260				66,260	23
Distribution Reservoirs and Standpipes (342)	3,611,240			(873,727)	2,737,513	24
Transmission and Distribution Mains (343)	2,223,138	257,938			2,481,076	25
Services (345)	147,861				147,861	26
Meters (346)	2,365,416	46,473	12,921		2,398,968	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>8,723,743</b>	<b>304,411</b>	<b>12,921</b>	<b>(873,727)</b>	<b>8,141,506</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	45,670				45,670	30
Structures and Improvements (390)	77,246				77,246	31
Office Furniture and Equipment (391)	14,424		6,085	37	8,376	32
Computer Equipment (391.1)	50,412	1,059	6,862	(37)	44,572	33
Transportation Equipment (392)	119,501	2,677			122,178	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	33,138	7,550	6,003		34,685	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	9,682		3,000		6,682	39
SCADA Equipment (397.1)	151,591	3,397	14,768		140,220	40
Miscellaneous Equipment (398)	24,559	5,983	9,161		21,381	41
<b>Total General Plant</b>	<b>526,223</b>	<b>20,666</b>	<b>45,879</b>	<b>0</b>	<b>501,010</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,105,163</b>	<b>325,077</b>	<b>314,012</b>	<b>(873,727)</b>	<b>12,242,501</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>13,105,163</b>	<b>325,077</b>	<b>314,012</b>	<b>(873,727)</b>	<b>12,242,501</b>	

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

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

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

Account 314 - In the current year the City of Franklin abandoned one of the Utilities Wells and all related equipment and structures.

**If Adjustments for any account are nonzero, please explain.**

Account 391 & 391.1 - An adjustment was made in the current year to accurately reflect the asset classifications of the Utility.

Account 342 - In the current year the City identified a water tower that was recorded as purchased by the utility or municipality in prior years. However this asset was included in the Impact Fee study and impact fees were collected. These fees were transferred to the Utility in the current year. To properly reflect this asset as funded by Impact Fees it was transferred from Finaced by Utility or Municipality to Contributed.

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

In the current year the Utility received contributed hydrants from outside sources. No hydrants were finance by Utility or City funds.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0			873,727	873,727	24
Transmission and Distribution Mains (343)	37,180,984	335,250	9,123		37,507,111	25
Services (345)	4,832,157	35,830			4,867,987	26
Meters (346)	0				0	27
Hydrants (348)	4,658,101	44,103			4,702,204	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>46,671,242</b>	<b>415,183</b>	<b>9,123</b>	<b>873,727</b>	<b>47,951,029</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>46,671,242</b>	<b>415,183</b>	<b>9,123</b>	<b>873,727</b>	<b>47,951,029</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>46,671,242</b>	<b>415,183</b>	<b>9,123</b>	<b>873,727</b>	<b>47,951,029</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

Account 342 - In the current year the City identified a water tower that was recorded as purchased by the utility or municipality in prior years. However this asset was included in the Impact Fee study and impace fees were collected. These fees were transfered to the Utility in the current year. To properly reflect this asset as funded by Impact Fees it was transfered from Financed by Utility or Municipality to Contributed.

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

Account 343 - In the current year the City undertook a project to move, replace and restructure some mains. The City removed the costs related to some of the old main and add the current year costs, but no net change in number of feet resulted from this project.

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	360,380	2.90%	1,299	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>360,380</b>		<b>1,299</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	421,416	3.20%	52,596	7
Other Power Production Equipment (323)	4,623	3.20%	3,082	8
Electric Pumping Equipment (325)	742,853	5.00%	33,813	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	127,777	4.35%	23,792	11
<b>Total Pumping Plant</b>	<b>1,296,669</b>		<b>113,283</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	9,921	5.88%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>9,921</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	57,835	3.20%	2,121	16
Distribution Reservoirs and Standpipes (342)	903,557	1.89%	51,656	17
Transmission and Distribution Mains (343)	370,166	1.33%	31,284	18
Services (345)	58,409	2.86%	4,229	19
Meters (346)	1,560,366	6.25%	92,882	20
Hydrants (348)	92,228	2.22%	6,879	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>3,042,561</b>		<b>189,051</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	50,201	2.90%	2,241	23
Office Furniture and Equipment (391)	11,318	5.88%	621	24
Computer Equipment (391.1)	44,318	25.00%	4,011	25
Transportation Equipment (392)	84,994	13.30%	11,951	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	22,319	5.88%	4,019	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	164,548	12,626			184,505	4
316					0	5
317					0	6
	<b>164,548</b>	<b>12,626</b>	<b>0</b>	<b>0</b>	<b>184,505</b>	
321	20,614				453,398	7
323					7,705	8
325	62,740				713,926	9
326					0	10
328	7,310				144,259	11
	<b>90,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,319,288</b>	
331					0	12
332					9,921	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	
341					59,956	16
342				(189,593)	765,620	17
343					401,450	18
345					62,638	19
346	12,921				1,640,327	20
348					99,107	21
349					0	22
	<b>12,921</b>	<b>0</b>	<b>0</b>	<b>(189,593)</b>	<b>3,029,098</b>	
390					52,442	23
391	6,085			1,714	7,568	24
391.1	6,862			(1,714)	39,753	25
392					96,945	26
393					0	27
394	6,003				20,335	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	7,313	14.30%	885	<b>31</b>
SCADA Equipment (397.1)	22,910	9.20%	14,385	<b>32</b>
Miscellaneous Equipment (398)	10,402	5.88%	3,403	<b>33</b>
<b>Total General Plant</b>	<b>253,775</b>		<b>41,516</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,963,306</b>		<b>345,149</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,963,306</b>		<b>345,149</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397	3,000				5,198	31
397.1	14,768				22,527	32
398	9,161				4,644	33
	<b>45,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,412</b>	
	<b>314,012</b>	<b>12,626</b>	<b>0</b>	<b>(189,593)</b>	<b>4,792,224</b>	
					<b>0</b>	<b>34</b>
	<b>314,012</b>	<b>12,626</b>	<b>0</b>	<b>(189,593)</b>	<b>4,792,224</b>	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

Account 391 & 391.1 - An adjustment was made in the current year to accurately reflect the asset classifications of the Utility.

Account 342 - In the current year the City identified a water tower that was recorded as purchased by the utility or municipality in prior years. However this asset was included in the Impact Fee study and impact fees were collected. These fees were transferred to the Utility in the current year. To properly reflect this asset as funded by Impact Fees it was transferred from Financed by Utility or Municipality to Contributed.

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	1.89%	16,488	17
Transmission and Distribution Mains (343)	6,383,261	1.33%	498,758	18
Services (345)	1,757,808	2.86%	138,714	19
Meters (346)	0	0.00%		20
Hydrants (348)	1,447,163	2.22%	103,886	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>9,588,232</b>		<b>757,846</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342				189,593	206,081	17
343	9,123			9,123	6,882,019	18
345					1,896,522	19
346					0	20
348					1,551,049	21
349					0	22
	9,123	0	0	198,716	10,535,671	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>GENERAL PLANT</b>			
Power Operated Equipment (396)	0	0.00%	30
Communication Equipment (397)	0	0.00%	31
SCADA Equipment (397.1)	0	0.00%	32
Miscellaneous Equipment (398)	0	0.00%	33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>9,588,232</b>		<b>757,846</b>
Common Utility Plant Allocated to Water Department	0	0.00%	34
<b>Total accum. prov. for depreciation</b>	<b>9,588,232</b>		<b>757,846</b>



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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	9,123	0	0	198,716	10,535,671	
					0	34
	9,123	0	0	198,716	10,535,671	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)**

**If Adjustments for any account are nonzero, please explain.**

Account 391 & 391.1 - An adjustment was made in the current year to accurately reflect the asset classifications of the Utility at the end of the year.

Account 342 - In the current year the City identified an asset that was recorded as purchased by the utility or municipality in prior years. However this asset was included in the Impact Fee study and impact fees were collected. These fees were not transferred to the Utility until the current year when this was identified by current management. To properly reflect this asset as funded by Impact Fees it was transferred from Financed by Utility or Municipality to Contributed.

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

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## 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	74,816			74,816	1
February	65,287			65,287	2
March	73,181			73,181	3
April	71,978			71,978	4
May	81,408			81,408	5
June	85,761			85,761	6
July	95,543			95,543	7
August	98,720			98,720	8
September	84,242			84,242	9
October	80,089			80,089	10
November	71,448			71,448	11
December	75,476			75,476	12
<b>Total annual pumpage</b>	<b>957,949</b>	<b>0</b>	<b>0</b>	<b>957,949</b>	

## WATER AUDIT AND OTHER STATISTICS

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

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	957,949	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>957,949</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	823,154	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>134,795</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	479	<b>8</b>
Gallons (000's) used for fire protection:	132	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	807	<b>11</b>
Subtotal Authorized System Uses:	<b>1,418</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	5,467	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	22,599	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	914	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>104,397</b>	<b>18</b>
Subtotal Water Losses:	<b>133,377</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>86%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>14%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,272	<b>29</b>
Date of maximum: 08/08/2014		<b>30</b>
Cause of maximum: Higher usage associated with normal summer patterns.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,877	<b>33</b>
Date of minimum: 11/28/2014		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	375,759	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: OAK CREEK WATER UTILITY		<b>37</b>
Point of Delivery: 27TH STREET AND WEST PUETZ RD, DREXEL AVENUE, RYAN ROAD		<b>38</b>
What percentage of purchased water is surface water? 100%		<b>39</b>
Number of main breaks repaired this year:	21	<b>40</b>
Number of service breaks repaired this year:	17	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	20,670	<b>43</b>
Outside municipality?	50	<b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDR 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	No	1
SCEPTER DRIVE	7	1,700	20	920,000	No	2
82ND STREET	8	1,500	18	864,000	No	3

## 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	7	7R1	1
Location	RESERVOIR 1	WELL 7	RESERVOIR 7	2
Purpose	B	S	B	3
Destination	D	R	D	4
Pump Manufacturer	PEA BARNES	BYRON JACK	BYRON JACK	5
Year Installed	1978	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	500	300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S	GENERAL ELECTRIC	9 10
Year Installed	1978	1968	1968	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7R2	7R3	8	15
Location	RESERVOIR 7	RESERVOIR 7	WELL 8	16
Purpose	B	B	S	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACK	BYRON JACK	FAIR MORRIS	19
Year Installed	1968	1968	1980	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	900	600	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	SIEMENS ALLIS	23 24
Year Installed	1968	1968	1980	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	50	200	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	8R1	8R2	8R3	1
Location	RESERVOIR 8	RESERVOIR 8	RESERVOIR 8	2
Purpose	B	B	B	3
Destination	D	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)	500	500	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1980	1980	1980	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DAPS-P1	DAPS-P2	DAPS-P3	15
Location	DREXEL BOOSTER STATION	DREXEL BOOSTER STATION	DREXEL BOOSTER STATION	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	A.C.	A.C.	A.C.	19
Year Installed	1996	1996	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,600	1,600	900	22
Pump Motor or Standby Engine Mfr	U.S	U.S.	U.S.	23
Year Installed	1996	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	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	DAPS-P4	PRPS - P4	PRPSP1	1
Location	DREXEL BOOSTER STATION	PUETZ RD B.S.	PUETZ RD B.S.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2004	2012	2012	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	875	1,750	8
Pump Motor or Standby Engine Mfr	U.S.	US	US	9 10
Year Installed	2004	2012	2012	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PRPS-P2	PRPS-P3		15
Location	PUETZ RD B.S.	PUETZ RD B.S.		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	AURORA	AURORA		19
Year Installed	2012	2012		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	875	1,750		22
Pump Motor or Standby Engine Mfr	US	US		23 24
Year Installed	2012	2012		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	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
<b>Notes:</b>							
10		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	2
<b>Notes:</b>							
7		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	3
<b>Notes:</b>							
8		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	4
<b>Notes:</b>							
TANK		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	BOOSTER STATION	5
<b>Notes:</b>							
TANK2		0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	CENTRAL FACILITIES	6
<b>Notes:</b>							

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	S	4.000	2,880				2,880	1
P	S	4.000	189				189	2
M	S	6.000	37,492				37,492	3
P	S	6.000	20,025	326			20,351	4
M	S	8.000	44,784				44,784	5
P	S	8.000	396,846	1,109			397,955	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	490			100,225	11
M	T	20.000	18,989				18,989	12
M	T	24.000	15,841				15,841	13
<b>Total Within Municipality</b>			<b>870,969</b>	<b>1,925</b>	<b>0</b>	<b>0</b>	<b>872,894</b>	
<b>Total Utility</b>			<b>870,969</b>	<b>1,925</b>	<b>0</b>	<b>0</b>	<b>872,894</b>	

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## WATER MAINS

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**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.**

Transmission and Distributions mains added during the year were financed by contributed assets and by funds collected from impact and connection fees.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
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	923	14			937	129	5
P	1.500	11				11	2	6
M	1.500	112				112		7
P	2.000	124				124		8
M	2.000	200				200	12	9
M	2.500	45				45		10
M	4.000	8				8		11
P	4.000	40				40		12
P	6.000	32				32		13
M	6.000	16				16		14
P	8.000	38				38		15
P	12.000	1				1		16
<b>Total Utility</b>		<b>7,556</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>7,570</b>	<b>143</b>	

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## WATER SERVICES

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

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

Water Service additions in the current year were financed by contributed assets and by funds collected from impact and connection fees or special assessments.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	317		5		312	1	1
0.750	7,237	150	9		7378	19	2
1.000	362	26	15		373	25	3
1.500	219	34	13		240	28	4
2.000	120	5	1		124	1	5
3.000	15	1		3	19	3	6
4.000	3				3	0	7
6.000	3				3	0	8
8.000	0				0	0	9
10.000	0				0	0	10
12.000	0				0	0	11
<b>Total:</b>	<b>8,276</b>	<b>216</b>	<b>43</b>	<b>3</b>	<b>8452</b>	<b>77</b>	

1) Indicate your residential meter replacement schedule:

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

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

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

### METERS (cont.)

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

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Multifamily Residential (m)	Irrigation (n)	Wholesale (o)	Inter-D or Utility Use (p)	In Stock and Deduct Meters (q)	Total (r)	
0.500	269	12	0	0	0	0	0	0	31	<b>312</b>	1
0.750	6,932	270	4	23	0	0	0	0	149	<b>7378</b>	2
1.000	86	227	5	5	0	0	0	0	50	<b>373</b>	3
1.500	3	181	5	7	0	0	0	0	44	<b>240</b>	4
2.000	0	86	2	12	0	0	0	0	24	<b>124</b>	5
3.000	0	12	2	4	0	0	0	0	1	<b>19</b>	6
4.000	0	1	0	2	0	0	0	0	0	<b>3</b>	7
6.000	0	1	0	2	0	0	0	0	0	<b>3</b>	8
8.000	0	0	0	0	0	0	0	0	0	<b>0</b>	9
10.000	0	0	0	0	0	0	0	0	0	<b>0</b>	10
12.000	0	0	0	0	0	0	0	0	0	<b>0</b>	11
<b>Total:</b>	<b>7,290</b>	<b>790</b>	<b>18</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299</b>	<b>8452</b>	

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## METERS

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### Meters (Page W-23)

**Explain all reported adjustments.**

The 3 inch Meter counts were adjust by 3 meters as a result of physical inventory of meters performed during the current year.

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

Utility tests annually as time allows.

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

Yes, as time allows for testing.

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

The six inch meters are tested once every two years by the Utility. Meters were tested in 2013.

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## **METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,125	6			2,131	2
<b>Total Fire Hydrants</b>	<b>2,125</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>2,131</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	1,350
Number of distribution system valves end of year:	3,146
Number of distribution valves operated during year:	1,400

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### General footnotes

Distribution system valves are operated at least once every 5 years.

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## LIST OF ALL STATION AND WHOLESALE METERS

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

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

## WATER CONSERVATION PROGRAMS

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

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

## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Milwaukee County</b>	
<b>Cities</b>	
FRANKLIN	8,100
<b>Total Cities:</b>	<b>8,100</b>
<b>Total Milwaukee County:</b>	<b>8,100</b>
<b>Total Company:</b>	<b>8,100</b>