3013 (01-03-11)

# ANNUAL REPORT

OF

Name: FRANKLIN MUNICIPAL WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2010

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

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

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

# GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.

2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.

3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.

4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.

5. All dollar amounts will be reported in whole dollars.

6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

# SIGNATURE PAGE

I CALVIN A. PATTERSON of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/31/2011
(Date)

DIRECTOR OF FINANCE, 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:**

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

**Name:** MR JOHN M BENNETT
**Title:** CITY ENGINEER
**Office Address:**
9229 W. LOOMIS ROAD
FRANKLIN, WI 53132-9630

**Telephone:** (414) 425 - 7510
**Fax Number:** (414) 425 - 3106
**Email Address:** john.bennett@franklinwi.gov

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

**Name:** RENEE MESSING
**Title:** PARTNER
**Office Address:** CLIFTON GUNDERSON, LLP
10001 INNOVATION DRIVE, SUITE 201
MILWAUKEEW, WI 53226

**Telephone:** (414) 476 - 1880
**Fax Number:** (414) 476 - 7286
**Email Address:** Renee.Messing@cliftoncpa.com

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

**Name:** GARY GROBNER
**Title:** CHAIRMAN
**Office Address:**
9229 W LOOMIS ROAD
FRANKLIN, WI 53132

**Telephone:** (414) 425 - 7510
**Fax Number:** (414) 425 - 3106
**Email Address:** gary.grobner@franklinwi.gov

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

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

**Name:**
**Title:**
**Office Address:**

**Telephone:**
**Fax Number:**
**Email Address:**

# IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 4/16/2010
**Period covered by most recent audit:** JANUARY 1, 2009 - DECEMBER 31, 2009

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

**Name:** MR. JOHN M BENNETT
**Title:** UTILITY MANAGER
**Office Address:**
9229 W LOOMIS ROAD
FRANKLIN, WI 53132-9630

**Telephone:** (414) 425 - 7510
**Fax Number:** (414) 425 - 3106
**Email Address:** john.bennett@franklinwi.gov

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

**Names of members of utility commission/committee:**
MR TIM BATE
MR LUTHER GRAEF
MR GARY GROBNER, CHAIRPERSON
MR LEARY C PETERSON
MR JAMES SCHUBILSKE

**Is sewer service rendered by the utility?** NO
**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO
**Date of Ordinance:**
**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

**Firm Name:** NONE

**Contact Person:**
**Title:**
**Telephone:**
**Fax Number:**
**Email Address:**

**Contract/Agreement beginning-ending dates:**
**Provide a brief description of the nature of Contract Operations being provided:**

# INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **UTILITY OPERATING INCOME** | | | |
| Operating Revenues (400) | 4,440,054 | 4,494,577 | 1 |
| **Operating Expenses:** | | | |
| Operation and Maintenance Expense (401-402) | 3,007,696 | 3,255,189 | 2 |
| Depreciation Expense (403) | 323,661 | 300,419 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 1,037,784 | 950,761 | 5 |
| **Total Operating Expenses** | **4,369,141** | **4,506,369** | |
| **Net Operating Income** | **70,913** | **(11,792)** | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| **Utility Operating Income** | **70,913** | **(11,792)** | |
| **OTHER INCOME** | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 23,368 | 22,697 | 10 |
| Miscellaneous Nonoperating Income (421) | 133,576 | 1,336,229 | 11 |
| **Total Other Income** | **156,944** | **1,358,926** | |
| **Total Income** | **227,857** | **1,347,134** | |
| **MISCELLANEOUS INCOME DEDUCTIONS** | | | |
| Miscellaneous Amortization (425) | (121,613) | (121,613) | 12 |
| Other Income Deductions (426) | 717,725 | 630,752 | 13 |
| **Total Miscellaneous Income Deductions** | **596,112** | **509,139** | |
| **Income Before Interest Charges** | **(368,255)** | **837,995** | |
| **INTEREST CHARGES** | | | |
| Interest on Long-Term Debt (427) | 0 | 0 | 14 |
| Amortization of Debt Discount and Expense (428) | 0 | 0 | 15 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 0 | 0 | 18 |
| Interest Charged to Construction--Cr. (432) | 0 | 0 | 19 |
| **Total Interest Charges** | **0** | **0** | |
| **Net Income** | **(368,255)** | **837,995** | |
| **EARNED SURPLUS** | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 42,352,284 | 41,514,289 | 20 |
| Balance Transferred from Income (433) | (368,255) | 837,995 | 21 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 0 | 0 | 25 |
| **Total Unappropriated Earned Surplus End of Year (216)** | **41,984,029** | **42,352,284** | |

# DETAILS OF INCOME STATEMENT ACCOUNTS

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

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|---|---|---|---|---|
| **UTILITY OPERATING INCOME** | | | | |
| **Operating Revenues (400):** | | | | |
| Derived | 4,440,054 | 0 | **4,440,054** | 1 |
| **Total (Acct. 400):** | **4,440,054** | **0** | **4,440,054** | |
| **Operation and Maintenance Expense (401-402):** | | | | |
| Derived | 3,007,696 | 0 | **3,007,696** | 2 |
| **Total (Acct. 401-402):** | **3,007,696** | **0** | **3,007,696** | |
| **Depreciation Expense (403):** | | | | |
| Derived | 323,661 | 0 | **323,661** | 3 |
| **Total (Acct. 403):** | **323,661** | **0** | **323,661** | |
| **Amortization Expense (404-407):** | | | | |
| Derived | 0 | 0 | **0** | 4 |
| **Total (Acct. 404-407):** | **0** | **0** | **0** | |
| **Taxes (408):** | | | | |
| Derived | 1,037,784 | 0 | **1,037,784** | 5 |
| **Total (Acct. 408):** | **1,037,784** | **0** | **1,037,784** | |
| **Revenues from Utility Plant Leased to Others (412):** | | | | |
| NONE | | | **0** | 6 |
| **Total (Acct. 412):** | **0** | **0** | **0** | |
| **Expenses of Utility Plant Leased to Others (413):** | | | | |
| NONE | | | **0** | 7 |
| **Total (Acct. 413):** | **0** | **0** | **0** | |
| **TOTAL UTILITY OPERATING INCOME:** | **70,913** | **0** | **70,913** | |
| **OTHER INCOME** | | | | |
| **Income from Merchandising, Jobbing and Contract Work (415-416):** | | | | |
| Derived | 0 | 0 | **0** | 8 |
| **Total (Acct. 415-416):** | **0** | **0** | **0** | |
| **Income from Nonutility Operations (417):** | | | | |
| NONE | | | **0** | 9 |
| **Total (Acct. 417):** | **0** | **0** | **0** | |
| **Nonoperating Rental Income (418):** | | | | |
| NONE | | | **0** | 10 |
| **Total (Acct. 418):** | **0** | **0** | **0** | |
| **Interest and Dividend Income (419):** | | | | |
| INTEREST INCOME | 23,368 | | **23,368** | 11 |
| **Total (Acct. 419):** | **23,368** | **0** | **23,368** | |
| **Miscellaneous Nonoperating Income (421):** | | | | |
| Contributed Plant - Water | | 133,576 | **133,576** | 12 |
| NONE | | | **0** | 13 |
| **Total (Acct. 421):** | **0** | **133,576** | **133,576** | |
| **TOTAL OTHER INCOME:** | **23,368** | **133,576** | **156,944** | |

# 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) | |
|---|---|---|---|---|
| **MISCELLANEOUS INCOME DEDUCTIONS** | | | | |
| **Miscellaneous Amortization (425):** | | | | |
| Regulatory Liability (253) Amortization | (121,613) | 0 | **(121,613)** | 14 |
| NONE | | | **0** | 15 |
| **Total (Acct. 425):** | **(121,613)** | **0** | **(121,613)** | |
| **Other Income Deductions (426):** | | | | |
| Depreciation Expense on Contributed Plant - Water | 0 | 717,725 | **717,725** | 16 |
| NONE | | | **0** | 17 |
| **Total (Acct. 426):** | **0** | **717,725** | **717,725** | |
| **TOTAL MISCELLANEOUS INCOME DEDUCTIONS:** | **(121,613)** | **717,725** | **596,112** | |
| **INTEREST CHARGES** | | | | |
| **Interest on Long-Term Debt (427):** | | | | |
| Derived | 0 | 0 | **0** | 18 |
| **Total (Acct. 427):** | **0** | **0** | **0** | |
| **Amortization of Debt Discount and Expense (428):** | | | | |
| NONE | | | **0** | 19 |
| **Total (Acct. 428):** | **0** | **0** | **0** | |
| **Amortization of Premium on Debt--Cr. (429):** | | | | |
| NONE | | | **0** | 20 |
| **Total (Acct. 429):** | **0** | **0** | **0** | |
| **Interest on Debt to Municipality (430):** | | | | |
| Derived | 0 | 0 | **0** | 21 |
| **Total (Acct. 430):** | **0** | **0** | **0** | |
| **Other Interest Expense (431):** | | | | |
| Derived | 0 | 0 | **0** | 22 |
| **Total (Acct. 431):** | **0** | **0** | **0** | |
| **Interest Charged to Construction--Cr. (432):** | | | | |
| NONE | | | **0** | 23 |
| **Total (Acct. 432):** | **0** | **0** | **0** | |
| **TOTAL INTEREST CHARGES:** | **0** | **0** | **0** | |
| **NET INCOME:** | **215,894** | **(584,149)** | **(368,255)** | |
| **EARNED SURPLUS** | | | | |
| **Unappropriated Earned Surplus (Beginning of Year) (216):** | | | | |
| Derived | 3,668,327 | 38,683,957 | **42,352,284** | 24 |
| **Total (Acct. 216):** | **3,668,327** | **38,683,957** | **42,352,284** | |
| **Balance Transferred from Income (433):** | | | | |
| Derived | 215,894 | (584,149) | **(368,255)** | 25 |
| **Total (Acct. 433):** | **215,894** | **(584,149)** | **(368,255)** | |
| **Miscellaneous Credits to Surplus (434):** | | | | |
| NONE | | | **0** | 26 |
| **Total (Acct. 434):** | **0** | **0** | **0** | |

# DETAILS OF INCOME STATEMENT ACCOUNTS

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

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|---|---|---|---|---|
| **EARNED SURPLUS** | | | | |
| **Miscellaneous Debits to Surplus--Debit (435):** | | | | |
| NONE | | | **0** | **27** |
| **Total (Acct. 435)--Debit:** | **0** | **0** | **0** | |
| **Appropriations of Surplus--Debit (436):** | | | | |
| Detail appropriations to (from) account 215 | | | **0** | **28** |
| **Total (Acct. 436)--Debit:** | **0** | **0** | **0** | |
| **Appropriations of Income to Municipal Funds--Debit (439):** | | | | |
| NONE | | | **0** | **29** |
| **Total (Acct. 439)--Debit:** | **0** | **0** | **0** | |
| **UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):** | **3,884,221** | **38,099,808** | **41,984,029** | |

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

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

# REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|---|---|---|---|---|---|---|
| Total operating revenues | 4,440,054 | 0 | 0 | 0 | **4,440,054** | **1** |
| Less: interdepartmental sales | 0 | | 0 | 0 | **0** | **2** |
| Less: interdepartmental rents | 0 | 0 | | 0 | **0** | **3** |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | **0** | **4** |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | | | | | **0** | **5** |
| **Other Increases or (Decreases) to Operating Revenues - Specify:** NONE | | | | | **0** | **6** |
| **Revenues subject to Wisconsin Remainder Assessment** | **4,440,054** | **0** | **0** | **0** | **4,440,054** | |

# 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 | 281,090 | 0 | **281,090** | **1** |
| Electric operating expenses | 0 | 0 | **0** | **2** |
| Gas operating expenses | 0 | 0 | **0** | **3** |
| Heating operating expenses | 0 | 0 | **0** | **4** |
| Sewer operating expenses | 0 | 0 | **0** | **5** |
| Merchandising and jobbing | 0 | 0 | **0** | **6** |
| Other nonutility expenses | 0 | 0 | **0** | **7** |
| Water utility plant accounts | 11,739 | 0 | **11,739** | **8** |
| Electric utility plant accounts | 0 | 0 | **0** | **9** |
| Gas utility plant accounts | 0 | 0 | **0** | **10** |
| Heating utility plant accounts | 0 | 0 | **0** | **11** |
| Sewer utility plant accounts | 0 | 0 | **0** | **12** |
| Accum. prov. for depreciation of water plant | 0 | 0 | **0** | **13** |
| Accum. prov. for depreciation of electric plant | 0 | 0 | **0** | **14** |
| Accum. prov. for depreciation of gas plant | 0 | 0 | **0** | **15** |
| Accum. prov. for depreciation of heating plant | 0 | 0 | **0** | **16** |
| Accum. prov. for depreciation of sewer plant | 0 | 0 | **0** | **17** |
| Clearing accounts | 0 | 0 | **0** | **18** |
| All other accounts | 0 | 0 | **0** | **19** |
| **Total Payroll** | **292,829** | **0** | **292,829** | |

# 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 | 6.3 | 1 |
| Electric | | 2 |
| Gas | | 3 |
| Sewer | | 4 |

# BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|---|---|---|
| **UTILITY PLANT** | | | |
| Utility Plant (101) | 56,378,504 | 56,063,564 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111) | 11,637,365 | 10,600,704 | 2 |
| Utility Plant Acquisition Adjustments (117-118) | | | 3 |
| Other Utility Plant Adjustments (119) | | | 4 |
| **Total Net Utility Plant** | **44,741,139** | **45,462,860** | |
| **OTHER PROPERTY AND INVESTMENTS** | | | |
| Nonutility Property (121) | 38,674 | 38,674 | 5 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 10,977 | 10,977 | 6 |
| **Net Nonutility Property** | **27,697** | **27,697** | |
| Investment in Municipality (123) | 0 | 0 | 7 |
| Other Investments (124) | 0 | 0 | 8 |
| Sinking Funds (125) | 0 | 0 | 9 |
| Depreciation Fund (126) | 0 | 0 | 10 |
| Other Special Funds (128) | 0 | 0 | 11 |
| **Total Other Property and Investments** | **27,697** | **27,697** | |
| **CURRENT AND ACCRUED ASSETS** | | | |
| Cash (131) | 1,360,929 | 1,254,303 | 12 |
| Special Deposits (134) | 0 | 0 | 13 |
| Working Funds (135) | | | 14 |
| Temporary Cash Investments (136) | | | 15 |
| Notes Receivable (141) | 0 | 0 | 16 |
| Customer Accounts Receivable (142) | 1,252,644 | 1,231,644 | 17 |
| Other Accounts Receivable (143) | 2,061 | 1,614 | 18 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 19 |
| Receivables from Municipality (145) | 40,718 | 30,002 | 20 |
| Plant Materials and Operating Supplies (154) | 0 | 0 | 21 |
| Merchandise (155) | 0 | 0 | 22 |
| Other Materials and Supplies (156) | 0 | 0 | 23 |
| Stores Expense (163) | 0 | 0 | 24 |
| Prepayments (165) | 0 | 0 | 25 |
| Interest and Dividends Receivable (171) | | | 26 |
| Accrued Utility Revenues (173) | | | 27 |
| Miscellaneous Current and Accrued Assets (174) | | | 28 |
| **Total Current and Accrued Assets** | **2,656,352** | **2,517,563** | |
| **DEFERRED DEBITS** | | | |
| Unamortized Debt Discount and Expense (181) | 0 | 0 | 29 |
| Extraordinary Property Losses (182) | 0 | 0 | 30 |
| Preliminary Survey and Investigation Charges (183) | 0 | 0 | 31 |
| Clearing Accounts (184) | 0 | 0 | 32 |
| Temporary Facilities (185) | 0 | 0 | 33 |
| Miscellaneous Deferred Debits (186) | 0 | 0 | 34 |
| **Total Deferred Debits** | **0** | **0** | |
| **Total Assets and Other Debits** | **47,425,188** | **48,008,120** | |

# BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|---|---|---|
| **PROPRIETARY CAPITAL** | | | |
| Capital Paid in by Municipality (200) | 3,192,682 | 3,192,682 | **35** |
| Appropriated Earned Surplus (215) | | | **36** |
| Unappropriated Earned Surplus (216) | 41,984,029 | 42,352,284 | **37** |
| **Total Proprietary Capital** | **45,176,711** | **45,544,966** | |
| **LONG-TERM DEBT** | | | |
| Bonds (221) | 0 | 0 | **38** |
| Advances from Municipality (223) | 0 | 0 | **39** |
| Other Long-Term Debt (224) | 0 | 0 | **40** |
| **Total Long-Term Debt** | **0** | **0** | |
| **CURRENT AND ACCRUED LIABILITIES** | | | |
| Notes Payable (231) | 0 | 0 | **41** |
| Accounts Payable (232) | 515,870 | 554,650 | **42** |
| Payables to Municipality (233) | 86,850 | 140,736 | **43** |
| Customer Deposits (235) | 2,600 | 2,000 | **44** |
| Taxes Accrued (236) | 0 | 0 | **45** |
| Interest Accrued (237) | 0 | 0 | **46** |
| Tax Collections Payable (241) | | | **47** |
| Miscellaneous Current and Accrued Liabilities (242) | 1,844 | 3,003 | **48** |
| **Total Current and Accrued Liabilities** | **607,164** | **700,389** | |
| **DEFERRED CREDITS** | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | **49** |
| Customer Advances for Construction (252) | | | **50** |
| Other Deferred Credits (253) | 1,580,975 | 1,702,588 | **51** |
| **Total Deferred Credits** | **1,580,975** | **1,702,588** | |
| **OPERATING RESERVES** | | | |
| Property Insurance Reserve (261) | | | **52** |
| Injuries and Damages Reserve (262) | | | **53** |
| Pensions and Benefits Reserve (263) | 60,338 | 60,177 | **54** |
| Miscellaneous Operating Reserves (265) | | | **55** |
| **Total Operating Reserves** | **60,338** | **60,177** | |
| **Total Liabilities and Other Credits** | **47,425,188** | **48,008,120** | |

# NET UTILITY PLANT

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

| Particulars (a) | Water (b) | Sewer (c) | Gas (d) | Electric (e) | |
|---|---|---|---|---|---|
| **First of Year:** | | | | | |
| Total Utility Plant - First of Year | 56,063,564 | 0 | 0 | 0 | 1 |
| | *(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)* | | | | |
| **Plant Accounts:** | | | | | |
| Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1) | 10,830,884 | 0 | 0 | 0 | 2 |
| Utility Plant in Service - Contributed Plant (101.2) | 45,503,802 | 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) | 43,818 | | | | 8 |
| **Total Utility Plant** | 56,378,504 | 0 | 0 | 0 | |
| **Accumulated Provision for Depreciation and Amortization:** | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1) | 4,233,371 | 0 | 0 | 0 | 9 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2) | 7,403,994 | 0 | 0 | 0 | 10 |
| Accumulated Provision for Depreciation of Utility Plant Leased to Others (112) | | | | | 11 |
| Accumulated Provision for Depreciation of Property Held for Future Use (113) | | | | | 12 |
| Accumulated Provision for Amortization of Utility Plant in Service (114) | | | | | 13 |
| Accumulated Provision for Amortization of Utility Plant Leased to Others (115) | | | | | 14 |
| Accumulated Provision for Amortization of Property Held for Future Use (116) | | | | | 15 |
| **Total Accumulated Provision** | 11,637,365 | 0 | 0 | 0 | |
| **Other Utility Plant Accounts:** | | | | | |
| Utility Plant Acquisition Adjustments (117) | | | | | 16 |
| Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118) | | | | | 17 |
| Other Utility Plant Adjustments (119) | | | | | 18 |
| **Total Other Utility Plant Accounts** | 0 | 0 | 0 | 0 | |
| **Net Utility Plant** | 44,741,139 | 0 | 0 | 0 | |

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

Depreciation Accruals (Credits) during the year (111.1):
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

| Particulars (a) | Water (b) | (c) | (d) | (e) | Total (f) | |
|---|---|---|---|---|---|---|
| **Balance first of year (111.1)** | 3,914,435 | | | | **3,914,435** | 1 |
| **Credits During Year** | | | | | | 2 |
| **Accruals:** | | | | | | 3 |
| Charged depreciation expense (403) | 323,661 | | | | **323,661** | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 9,838 | | | | **9,838** | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | **0** | 9 |
| Salvage | 0 | | | | **0** | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | **0** | 12 |
| | | | | | **0** | 13 |
| | | | | | **0** | 14 |
| | | | | | **0** | 15 |
| **Total credits** | **333,499** | **0** | **0** | **0** | **333,499** | 16 |
| **Debits during year** | | | | | | 17 |
| Book cost of plant retired | 14,563 | | | | **14,563** | 18 |
| Cost of removal | 0 | | | | **0** | 19 |
| Other debits (specify): | | | | | | 20 |
| | | | | | **0** | 21 |
| | | | | | **0** | 22 |
| | | | | | **0** | 23 |
| | | | | | **0** | 24 |
| **Total debits** | **14,563** | **0** | **0** | **0** | **14,563** | 25 |
| **Balance end of year (111.1)** | **4,233,371** | **0** | **0** | **0** | **4,233,371** | 26 |
| **Footnotes** | | | | | | 27 |

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

Depreciation Accruals (Credits) during the year (111.2):
1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

| Particulars (a) | Water (b) | (c) | (d) | (e) | Total (f) | |
|---|---|---|---|---|---|---|
| **Balance first of year (111.2)** | 6,686,269 | | | | **6,686,269** | 1 |
| **Credits During Year** | | | | | | 2 |
| **Accruals:** | | | | | | 3 |
| Charged Other Income Deductions (426) | 717,725 | | | | **717,725** | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 0 | | | | **0** | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | **0** | 9 |
| Salvage | 0 | | | | **0** | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | **0** | 12 |
| | | | | | **0** | 13 |
| | | | | | **0** | 14 |
| | | | | | **0** | 15 |
| **Total credits** | **717,725** | **0** | **0** | **0** | **717,725** | 16 |
| **Debits during year** | | | | | | 17 |
| Book cost of plant retired | 0 | | | | **0** | 18 |
| Cost of removal | 0 | | | | **0** | 19 |
| Other debits (specify): | | | | | | 20 |
| | | | | | **0** | 21 |
| | | | | | **0** | 22 |
| | | | | | **0** | 23 |
| | | | | | **0** | 24 |
| **Total debits** | **0** | **0** | **0** | **0** | **0** | 25 |
| **Balance end of year (111.2)** | **7,403,994** | **0** | **0** | **0** | **7,403,994** | 26 |
| **Footnotes** | | | | | | 27 |

# NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

# MATERIALS AND SUPPLIES

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

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

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

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

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

# CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

| Particulars (a) | Amount (b) | |
|---|---|---|
| Balance first of year | 3,192,682 | 1 |
| **Changes during year (explain):** | | |
| NONE | | 2 |
| **Balance end of year** | **3,192,682** | |

# BONDS (ACCT. 221)

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

| Description of Issue (a) | Date of Issue (b) | Final Maturity Date (c) | Interest Rate (d) | Principal Amount End of Year (e) | |
|---|---|---|---|---|---|
| | | | | | 1 |
| | | | Total Bonds (Account 221): | 0 | |

# NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

# TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|---|---|
| Balance first of year | 0 | 1 |
| **Accruals:** | | |
| Charged water department expense | 1,037,784 | 2 |
| Charged electric department expense | | 3 |
| Charged sewer department expense | | 4 |
| **Other (explain):** | | |
| NONE | | 5 |
| **Total Accruals and other credits** | **1,037,784** | |
| **Taxes paid during year:** | | |
| County, state and local taxes | 1,010,459 | 6 |
| Social Security taxes | 22,810 | 7 |
| PSC Remainder Assessment | 4,515 | 8 |
| **Other (explain):** | | |
| NONE | | 9 |
| **Total payments and other debits** | **1,037,784** | |
| **Balance end of year** | **0** | |

# INTEREST ACCRUED (ACCT. 237)

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

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

# DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

| Particulars (a) | Balance End of Year (b) | |
|---|---|---|
| **Investment in Municipality (123):** | | |
| NONE | | 1 |
| **Total (Acct. 123):** | **0** | |
| **Other Investments (124):** | | |
| NONE | | 2 |
| **Total (Acct. 124):** | **0** | |
| **Sinking Funds (125):** | | |
| NONE | | 3 |
| **Total (Acct. 125):** | **0** | |
| **Depreciation Fund (126):** | | |
| NONE | | 4 |
| **Total (Acct. 126):** | **0** | |
| **Other Special Funds (128):** | | |
| NONE | | 5 |
| **Total (Acct. 128):** | **0** | |
| **Special Deposits (134):** | | |
| NONE | | 6 |
| **Total (Acct. 134):** | **0** | |
| **Notes Receivable (141):** | | |
| NONE | | 7 |
| **Total (Acct. 141):** | **0** | |
| **Customer Accounts Receivable (142):** | | |
| Water | 1,252,644 | 8 |
| Electric | | 9 |
| Sewer (Regulated) | | 10 |
| **Other (specify):** | | |
| NONE | | 11 |
| **Total (Acct. 142):** | **1,252,644** | |
| **Other Accounts Receivable (143):** | | |
| Sewer (Non-regulated) | | 12 |
| Merchandising, jobbing and contract work | | 13 |
| **Other (specify):** | | |
| OTHER ACCOUNTS RECEIVABLE | 2,061 | 14 |
| **Total (Acct. 143):** | **2,061** | |
| **Receivables from Municipality (145):** | | |
| RECEIPTS DEPOSITED INTO GENERAL FUND CASH ACCOUNT | 8,213 | 15 |
| SHARED METER COSTS | 32,505 | 16 |
| **Total (Acct. 145):** | **40,718** | |

# DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

| Particulars (a) | Balance End of Year (b) | |
|---|---|---|
| **Prepayments (165):** | | |
| NONE | | 17 |
| **Total (Acct. 165):** | **0** | |
| **Extraordinary Property Losses (182):** | | |
| NONE | | 18 |
| **Total (Acct. 182):** | **0** | |
| **Preliminary Survey and Investigation Charges (183):** | | |
| NONE | | 19 |
| **Total (Acct. 183):** | **0** | |
| **Clearing Accounts (184):** | | |
| NONE | | 20 |
| **Total (Acct. 184):** | **0** | |
| **Temporary Facilities (185):** | | |
| NONE | | 21 |
| **Total (Acct. 185):** | **0** | |
| **Miscellaneous Deferred Debits (186):** | | |
| NONE | | 22 |
| **Total (Acct. 186):** | **0** | |
| **Payables to Municipality (233):** | | |
| WATER UTILITY PAYROLL AND BENEFITS | 86,850 | 23 |
| **Total (Acct. 233):** | **86,850** | |
| **Other Deferred Credits (253):** | | |
| Regulatory Liability | 1,580,975 | 24 |
| NONE | | 25 |
| **Total (Acct. 253):** | **1,580,975** | |

# DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

**done**

# RETURN ON RATE BASE COMPUTATION

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

| Average Rate Base (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---|---|---|---|---|---|---|
| **Add Average:** | | | | | | |
| Utility Plant in Service (101.1) | 10,747,596 | 0 | 0 | 0 | **10,747,596** | **1** |
| Materials and Supplies | 0 | 0 | 0 | 0 | **0** | **2** |
| **Other (specify):** | | | | | | |
| NONE | | | | | **0** | **3** |
| **Less Average:** | | | | | | |
| Reserve for Depreciation (111.1) | 4,073,903 | 0 | 0 | 0 | **4,073,903** | **4** |
| Customer Advances for Construction | | | | | **0** | **5** |
| Regulatory Liability | 1,641,781 | 0 | 0 | 0 | **1,641,781** | **6** |
| NONE | | | | | **0** | **7** |
| **Average Net Rate Base** | **5,031,912** | **0** | **0** | **0** | **5,031,912** | |
| Net Operating Income | 70,913 | 0 | 0 | 0 | **70,913** | **8** |
| **Net Operating Income as a percent of Average Net Rate Base** | **1.41%** | **N/A** | **N/A** | **N/A** | **1.41%** | |

# 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 | 1,702,588 | 0 | 0 | 0 | **1,702,588** | **1** |
| **Add credits during year:** | | | | | | |
| NONE | | | | | **0** | **2** |
| **Deduct charges:** | | | | | | |
| Miscellaneous Amortization (425) | 121,613 | 0 | 0 | 0 | **121,613** | **3** |
| **Other (specify):** | | | | | | |
| NONE | | | | | **0** | **4** |
| **Balance End of Year** | **1,580,975** | **0** | **0** | **0** | **1,580,975** | |

# IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

**1. Acquisitions.**

**2. Leaseholder changes.**

**3. Extensions of service.**

**4. Estimated changes in revenues due to rate changes.**

**5. Obligations incurred or assumed, excluding commercial paper.**

**6. Formal proceedings with the Public Service Commission.**

**7. Any additional matters.**

# IMPORTANT CHANGES DURING THE YEAR

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

**General footnotes**

**Common Council**
**City of Franklin**
**Frankin, Wisconsin**

**We have compiled the balance sheets of the City of Franklin Municipal Water Utility, ar enterprise fund of the City of Franklin, Wisconsin, as of December 31, 2010 and 2009, and the related statements of income and earned surplus for the years then ended included in the accompanying prescribed form. We have also compiled the supplemental information presented in the prescribed form. We have not audited or reviewed the accompanying financial statements and supplemental information and, accordingly, do not express an opinion or provide any form of assurance about whether the financial statements and supplemental information 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 and supplemental information in accordance with the requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining interal control relevant to the preparation and fair presentation of the financial statements and supplemental information.**

**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 prescribed by the Public Servic Commission of Wisconsin without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements or supplemental information.**

**These financial statements and supplemental information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accouting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commision of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.**

**CLIFTON GUNDERSON LLP**

**Milwaukee, Wisconsin**
**March 31, 2011**

**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.**
**March 31, 2011**

# WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **Operating Revenues** | | | |
| **Sales of Water** | | | |
| Sales of Water (460-467) | 4,342,116 | 4,409,486 | 1 |
| **Total Sales of Water** | **4,342,116** | **4,409,486** | |
| **Other Operating Revenues** | | | |
| Forfeited Discounts (470 ) | 53,152 | 45,009 | 2 |
| Rents from Water Property (472 ) | 38,501 | 34,016 | 3 |
| Interdepartmental Rents (473 ) | 0 | 0 | 4 |
| Other Water Revenues (474 ) | 6,285 | 6,066 | 5 |
| **Total Other Operating Revenues** | **97,938** | **85,091** | |
| **Total Operating Revenues** | **4,440,054** | **4,494,577** | |
| **Operation and Maintenenance Expenses** | | | |
| Source of Supply Expense (600-617) | 2,238,411 | 2,419,091 | 6 |
| Pumping Expenses (620-633) | 123,190 | 105,543 | 7 |
| Water Treatment Expenses (640-652) | 4,235 | 13,186 | 8 |
| Transmission and Distribution Expenses (660-678) | 216,286 | 263,685 | 9 |
| Customer Accounts Expenses (901-906) | 60,945 | 60,211 | 10 |
| Sales Expenses (910 ) | 0 | 0 | 11 |
| Administrative and General Expenses (920-932) | 364,629 | 393,473 | 12 |
| **Total Operation and Maintenenance Expenses** | **3,007,696** | **3,255,189** | |
| **Other Operating Expenses** | | | |
| Depreciation Expense (403 ) | 323,661 | 300,419 | 13 |
| Amortization Expense (404-407) | | 0 | 14 |
| Taxes (408 ) | 1,037,784 | 950,761 | 15 |
| **Total Other Operating Expenses** | **1,361,445** | **1,251,180** | |
| **Total Operating Expenses** | **4,369,141** | **4,506,369** | |
| **NET OPERATING INCOME** | **70,913** | **(11,792)** | |

# WATER OPERATING REVENUES - SALES OF WATER

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

| Particulars (a) | Average No. of Meters (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|---|---|---|---|
| **Operating Revenues** | | | | |
| **Sales of Water** | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential (460.1 ) | 2 | 364 | 1,329 | 1 |
| Commercial (460.2 ) | | | | 2 |
| Industrial (460.3 ) | | | | 3 |
| Public Authority (460.4 ) | | | | 4 |
| **Total Unmetered Sales to General Customers (460)** | **2** | **364** | **1,329** | |
| Metered Sales to General Customers (461) | | | | |
| Residential (461.1 ) | 6,486 | 434,052 | 2,077,215 | 5 |
| Commercial (461.2 ) | 1,277 | 273,517 | 1,135,521 | 6 |
| Industrial (461.3 ) | 15 | 58,869 | 207,205 | 7 |
| Public Authority (461.4 ) | 29 | 72,009 | 268,773 | 8 |
| **Total Metered Sales to General Customers (461)** | **7,807** | **838,447** | **3,688,714** | |
| Private Fire Protection Service (462 ) | 455 | | 115,530 | 9 |
| Public Fire Protection Service (463 ) | 7,649 | | 536,543 | 10 |
| Other Water Sales (465 ) | | | | 11 |
| Sales for Resale (466 ) | | 0 | 0 | 12 |
| Interdepartmental Sales (467 ) | | | | 13 |
| **Total Sales of Water** | **15,913** | **838,811** | **4,342,116** | |

# SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

| Customer Name (a) | Point of Delivery (b) | Thousands of Gallons Sold (c) | Revenues (d) | |
|---|---|---|---|---|
| NONE | | | | 1 |
| **Total** | | **0** | **0** | |

# OTHER OPERATING REVENUES (WATER)

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

| Particulars (a) | Amount (b) | |
|---|---|---|
| **Public Fire Protection Service (463):** | | |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | | 1 |
| **Other (specify):** | | |
| Wholesale fire protection billed | | 2 |
| Amount billed (usually per rate schedule F-1 or Fd-1) | 536,543 | 3 |
| NONE | | 4 |
| **Total Public Fire Protection Service (463)** | **536,543** | |
| **Forfeited Discounts (470):** | | |
| NONE | | 5 |
| Customer late payment charges | 53,152 | 6 |
| **Other (specify):** | | |
| **Total Forfeited Discounts (470)** | **53,152** | |
| **Rents from Water Property (472):** | | |
| WATERTOWER RENTAL FOR CELLULAR PHONE ANTENAE | 38,501 | 7 |
| **Total Rents from Water Property (472)** | **38,501** | |
| **Interdepartmental Rents (473):** | | |
| NONE | | 8 |
| **Total Interdepartmental Rents (473)** | **0** | |
| **Other Water Revenues (474):** | | |
| REPAIR OF EQUIPMENT | 2,399 | 9 |
| SUNDRY OTHER CHARGES | 1,217 | 10 |
| Return on net investment in meters charged to sewer department | 2,669 | 11 |
| **Other (specify):** | | |
| **Total Other Water Revenues (474)** | **6,285** | |

# WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **SOURCE OF SUPPLY EXPENSES** | | | |
| Operation Supervision and Engineering (600) | | 0 | 1 |
| Operation Labor and Expenses (601) | 8,586 | 6,861 | 2 |
| Purchased Water (602) | 2,226,849 | 2,412,174 | 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) | 2,976 | 56 | 12 |
| **Total Source of Supply Expenses** | **2,238,411** | **2,419,091** | |
| **PUMPING EXPENSES** | | | |
| Operation Supervision and Engineering (620) | | 0 | 13 |
| Fuel for Power Production (621) | | 0 | 14 |
| Power Production Labor and Expenses (622) | | 0 | 15 |
| Fuel or Power Purchased for Pumping (623) | 47,526 | 44,925 | 16 |
| Pumping Labor and Expenses (624) | 70,698 | 59,652 | 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) | 4,966 | 966 | 24 |
| **Total Pumping Expenses** | **123,190** | **105,543** | |
| **WATER TREATMENT EXPENSES** | | | |
| Operation Supervision and Engineering (640) | | 0 | 25 |
| Chemicals (641) | 214 | 168 | 26 |
| Operation Labor and Expenses (642) | 2,805 | 11,124 | 27 |
| Miscellaneous Expenses (643) | | 0 | 28 |
| Rents (644) | | 0 | 29 |
| Maintenance Supervision and Engineering (650) | 60 | 104 | 30 |
| Maintenance of Structures and Improvements (651) | 1,156 | 1,790 | 31 |
| Maintenance of Water Treatment Equipment (652) | | 0 | 32 |
| **Total Water Treatment Expenses** | **4,235** | **13,186** | |

# WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION EXPENSES** | | | |
| Operation Supervision and Engineering (660) | | 0 | 33 |
| Storage Facilities Expenses (661) | | 0 | 34 |
| Transmission and Distribution Lines Expenses (662) | 44,503 | 59,595 | 35 |
| Meter Expenses (663) | | 0 | 36 |
| Customer Installations Expenses (664) | | 0 | 37 |
| Miscellaneous Expenses (665) | | 0 | 38 |
| Rents (666) | | 0 | 39 |
| Maintenance Supervision and Engineering (670) | | 0 | 40 |
| Maintenance of Structures and Improvements (671) | | 0 | 41 |
| Maintenance of Distribution Reservoirs and Standpipes (672) | 545 | 11,258 | 42 |
| Maintenance of Transmission and Distribution Mains (673) | 53,460 | 47,469 | 43 |
| Maintenance of Services (675) | 45,668 | 50,198 | 44 |
| Maintenance of Meters (676) | 36,154 | 41,037 | 45 |
| Maintenance of Hydrants (677) | 18,678 | 30,133 | 46 |
| Maintenance of Miscellaneous Plant (678) | 17,278 | 23,995 | 47 |
| **Total Transmission and Distribution Expenses** | **216,286** | **263,685** | |
| **CUSTOMER ACCOUNTS EXPENSES** | | | |
| Supervision (901) | | 0 | 48 |
| Meter Reading Expenses (902) | 6,635 | 6,540 | 49 |
| Customer Records and Collection Expenses (903) | 54,310 | 53,671 | 50 |
| Uncollectible Accounts (904) | | 0 | 51 |
| Miscellaneous Customer Accounts Expenses (905) | | 0 | 52 |
| Customer Service and Information Expenses (906) | | 0 | 53 |
| **Total Customer Accounts Expenses** | **60,945** | **60,211** | |
| **SALES EXPENSES** | | | |
| Sales Expenses (910) | | 0 | 54 |
| **Total Sales Expenses** | **0** | **0** | |
| **ADMINISTRATIVE AND GENERAL EXPENSES** | | | |
| Administrative and General Salaries (920) | 43,725 | 50,600 | 55 |
| Office Supplies and Expenses (921) | 10,888 | 8,091 | 56 |
| Administrative Expenses Transferred--Credit (922) | | 0 | 57 |
| Outside Services Employed (923) | 25,292 | 33,592 | 58 |
| Property Insurance (924) | 28,100 | 30,200 | 59 |
| Injuries and Damages (925) | | 0 | 60 |
| Employee Pensions and Benefits (926) | 240,289 | 254,269 | 61 |
| Regulatory Commission Expenses (928) | 0 | 5,298 | 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) | |
|---|---|---|---|
| **ADMINISTRATIVE AND GENERAL EXPENSES** | | | |
| Miscellaneous General Expenses (930) | 1,480 | 148 | **64** |
| Rents (931) | | 0 | **65** |
| Maintenance of General Plant (932) | 14,855 | 11,275 | **66** |
| **Total Administrative and General Expenses** | **364,629** | **393,473** | |
| **Total Operation and Maintenance Expenses** | **3,007,696** | **3,255,189** | |

# WATER OPERATION & MAINTENANCE EXPENSES

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

**If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.**

Fuel or Power Purchased for Pumping (623) divided by the Total kWh Used for Pumping equals $0.125 per kWh. Fuel or Power Purchased for Pumping in the current year contains $5,156 of natural gas purchased for pumping. The remaining $42,370 was paid for electricity. As such, the City paid $0.111 per kWh. This is with in the acceptable range of $.03 to $.12 per kWh.

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

Pumping Labor Expense (623) increased in the current year by $11,046 or 15.6%. This increase was the result of the addition need of labor to repair main breaks and other required pumping maintenance.

Transmission and Distribution Line Expense (662) and Maintenance of Hydrants (677) decrease by $15,092 or 33.9% and $11,455 or 61.3%, respectively in the current year. These decreases resulted partly from the fact additional labor hours were utilized by the main breaks and pumping maintenance needs. The utility department also had fewer avaiable maintenace labor hours in the current year resulting from turnover in the department due to a retirement and one individual being limited due an injury in the current year.

Maintenance of Distribution Reservoir and Standpipes (672) decreased in the current year $10,713 or 1,965.7%. This decreased resulted from the completion of activities related to the closing of a reservoir in 2009. No similar activities were required in the current year. This resulted in a significant decrease in expenses.

# 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 | | 1,013,365 | 923,279 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 2,906 | 2,613 | 2 |
| **Net property tax equivalent** | | **1,010,459** | **920,666** | |
| Social Security | | 22,810 | 25,784 | 3 |
| PSC Remainder Assessment | | 4,515 | 4,311 | 4 |
| Other (specify): | | | | |
| NONE | | | 0 | 5 |
| **Total tax expense** | | **1,037,784** | **950,761** | |

# PROPERTY TAX EQUIVALENT (WATER)

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

| Particulars (a) | Units (b) | Total (c) | County A (d) | County B (e) | County C (f) | County D (g) | |
|---|---|---|---|---|---|---|---|
| County name | | | Milwaukee | | | | 1 |
| **SUMMARY OF TAX RATES** | | | | | | | 2 |
| State tax rate | mills | | 0.170906 | | | | 3 |
| County tax rate | mills | | 4.484514 | | | | 4 |
| Local tax rate | mills | | 6.221060 | | | | 5 |
| School tax rate | mills | | 11.421300 | | | | 6 |
| Voc. school tax rate | mills | | 1.932505 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 1.453864 | | | | 9 |
| **Total tax rate** | mills | | **25.684149** | | | | 10 |
| Less: state credit | mills | | 1.722388 | | | | 11 |
| **Net tax rate** | mills | | **23.961761** | | | | 12 |
| **PROPERTY TAX EQUIVALENT CALCULATION** | | | | | | | 13 |
| **Local Tax Rate** | mills | | **6.221060** | | | | 14 |
| **Combined School Tax Rate** | mills | | **13.353805** | | | | 15 |
| **Other Tax Rate - Local** | mills | | **0.000000** | | | | 16 |
| **Total Local & School Tax** | mills | | **19.574865** | | | | 17 |
| **Total Tax Rate** | mills | | **25.684149** | | | | 18 |
| **Ratio of Local and School Tax to Total** | dec. | | **0.762138** | | | | 19 |
| **Total tax net of state credit** | mills | | **23.961761** | | | | 20 |
| **Net Local and School Tax Rate** | mills | | **18.262168** | | | | 21 |
| Utility Plant, Jan. 1 | $ | **56,063,564** | 56,063,564 | | | | 22 |
| Materials & Supplies | $ | **0** | 0 | | | | 23 |
| **Subtotal** | $ | **56,063,564** | **56,063,564** | | | | 24 |
| Less: Plant Outside Limits | $ | **0** | 0 | | | | 25 |
| **Taxable Assets** | $ | **56,063,564** | **56,063,564** | | | | 26 |
| Assessment Ratio | dec. | | 0.989767 | | | | 27 |
| **Assessed Value** | $ | **55,489,866** | **55,489,866** | | | | 28 |
| **Net Local & School Rate** | mills | | **18.262168** | | | | 29 |
| **Tax Equiv. Computed for Current Year** | $ | **1,013,365** | **1,013,365** | | | | 30 |
| Tax Equivalent per 1994 PSC Report | $ | 634,462 | | | | | 31 |
| Any lower tax equivalent as authorized | | | | | | | 32 |
| by municipality (see note 6) | $ | | | | | | 33 |
| **Tax equiv. for current year (see note 6)** | $ | **1,013,365** | | | | | 34 |
| Footnotes | | | * | | | | 35 |

# PROPERTY TAX EQUIVALENT (WATER)

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

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

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

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | | |
|---|---|---|---|---|---|---|---|
| **INTANGIBLE PLANT** | | | | | | | |
| Organization (301) | 0 | | | | **0** | | 1 |
| Franchises and Consents (302) | 0 | | | | **0** | | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | | | **0** | | 3 |
| **Total Intangible Plant** | **0** | **0** | **0** | **0** | **0** | | |
| **SOURCE OF SUPPLY PLANT** | | | | | | | |
| Land and Land Rights (310) | 0 | | | | **0** | | 4 |
| Structures and Improvements (311) | 0 | | | | **0** | | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | **0** | | 6 |
| Lake, River and Other Intakes (313) | 0 | | | | **0** | | 7 |
| Wells and Springs (314) | 470,983 | 0 | 0 | 0 | **470,983** | | 8 |
| Supply Mains (316) | 0 | | | | **0** | | 9 |
| Other Water Source Plant (317) | 0 | | | | **0** | | 10 |
| **Total Source of Supply Plant** | **470,983** | **0** | **0** | **0** | **470,983** | | |
| **PUMPING PLANT** | | | | | | | |
| Land and Land Rights (320) | 102,215 | | | | **102,215** | | 11 |
| Structures and Improvements (321) | 562,896 | | | | **562,896** | | 12 |
| Other Power Production Equipment (323) | 0 | | | | **0** | | 13 |
| Electric Pumping Equipment (325) | 846,365 | | | | **846,365** | | 14 |
| Diesel Pumping Equipment (326) | 0 | | | | **0** | | 15 |
| Other Pumping Equipment (328) | 583,482 | | | (16,133) | **567,349** | * | 16 |
| **Total Pumping Plant** | **2,094,958** | **0** | **0** | **(16,133)** | **2,078,825** | | |
| **WATER TREATMENT PLANT** | | | | | | | |
| Land and Land Rights (330) | 0 | | | | **0** | | 17 |
| Structures and Improvements (331) | 0 | | | | **0** | | 18 |
| Sand or Other Media Filtration Equipment (332) | 9,921 | | | | **9,921** | | 19 |
| Membrane Filtration Equipment (333) | 0 | | | | **0** | | 20 |
| Other Water Treatment Equipment (334) | 0 | | | | **0** | | 21 |
| **Total Water Treatment Plant** | **9,921** | **0** | **0** | **0** | **9,921** | | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | | |
| Land and Land Rights (340) | 0 | | | | **0** | | 22 |
| Structures and Improvements (341) | 66,260 | | | | **66,260** | | 23 |
| Distribution Reservoirs and Standpipes (342) | 2,990,995 | | | | **2,990,995** | | 24 |
| Transmission and Distribution Mains (343) | 1,984,069 | | | | **1,984,069** | | 25 |
| Services (345) | 142,747 | | | | **142,747** | | 26 |
| Meters (346) | 2,059,094 | 123,854 | 2,483 | | **2,180,465** | * | 27 |
| Hydrants (348) | 306,095 | | | | **306,095** | | 28 |

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | | |
|---|---|---|---|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | | |
| Other Transmission and Distribution Plant (349) | 0 | | | | **0** | | 29 |
| **Total Transmission and Distribution Plant** | **7,549,260** | **123,854** | **2,483** | **0** | **7,670,631** | | |
| **GENERAL PLANT** | | | | | | | |
| Land and Land Rights (389) | 0 | 45,670 | | | **45,670** | | 30 |
| Structures and Improvements (390) | 77,246 | | | | **77,246** | | 31 |
| Office Furniture and Equipment (391) | 13,105 | 1,099 | | | **14,204** | | 32 |
| Computer Equipment (391.1) | 203,518 | 1,132 | 4,122 | (162,646) | **37,882** | * | 33 |
| Transportation Equipment (392) | 105,902 | 17,605 | 7,958 | | **115,549** | | 34 |
| Stores Equipment (393) | 0 | | | | **0** | | 35 |
| Tools, Shop and Garage Equipment (394) | 28,514 | 4,624 | | | **33,138** | | 36 |
| Laboratory Equipment (395) | 0 | | | | **0** | | 37 |
| Power Operated Equipment (396) | 0 | | | | **0** | | 38 |
| Communication Equipment (397) | 7,830 | | | 636 | **8,466** | * | 39 |
| SCADA Equipment (397.1) | 80,044 | 3,288 | | 162,010 | **245,342** | * | 40 |
| Miscellaneous Equipment (398) | 23,027 | | | | **23,027** | | 41 |
| **Total General Plant** | **539,186** | **73,418** | **12,080** | **0** | **600,524** | | |
| **Total utility plant in service directly assignable** | **10,664,308** | **197,272** | **14,563** | **(16,133)** | **10,830,884** | | |
| Common Utility Plant Allocated to Water Department (300) | 0 | | | | **0** | | 42 |
| **Total utility plant in service** | **10,664,308** | **197,272** | **14,563** | **(16,133)** | **10,830,884** | | |

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

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

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

The additions to account 346 of $123,853 was for the replacement of some meter accessories and additions of small meter parts during the year.

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

The adjustments to accounts #391.1, 397 and 397.1 represent the reclassification of some assets in the current year to allow for the proper application of the adoption of the PSC approved depreciation rates in the current year.

Adjustment to account #328 was made to correct the 2009 additions related to the flow control station costs

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|---|---|
| **INTANGIBLE PLANT** | | | | | | |
| Organization (301) | 0 | | | | **0** | **1** |
| Franchises and Consents (302) | 0 | | | | **0** | **2** |
| Miscellaneous Intangible Plant (303) | 0 | | | | **0** | **3** |
| **Total Intangible Plant** | **0** | **0** | **0** | **0** | **0** | |
| **SOURCE OF SUPPLY PLANT** | | | | | | |
| Land and Land Rights (310) | 0 | | | | **0** | **4** |
| Structures and Improvements (311) | 0 | | | | **0** | **5** |
| Collecting and Impounding Reservoirs (312) | 0 | | | | **0** | **6** |
| Lake, River and Other Intakes (313) | 0 | | | | **0** | **7** |
| Wells and Springs (314) | 0 | | | | **0** | **8** |
| Supply Mains (316) | 0 | | | | **0** | **9** |
| Other Water Source Plant (317) | 0 | | | | **0** | **10** |
| **Total Source of Supply Plant** | **0** | **0** | **0** | **0** | **0** | |
| **PUMPING PLANT** | | | | | | |
| Land and Land Rights (320) | 0 | | | | **0** | **11** |
| Structures and Improvements (321) | 0 | | | | **0** | **12** |
| Other Power Production Equipment (323) | 0 | | | | **0** | **13** |
| Electric Pumping Equipment (325) | 0 | | | | **0** | **14** |
| Diesel Pumping Equipment (326) | 0 | | | | **0** | **15** |
| Other Pumping Equipment (328) | 0 | | | | **0** | **16** |
| **Total Pumping Plant** | **0** | **0** | **0** | **0** | **0** | |
| **WATER TREATMENT PLANT** | | | | | | |
| Land and Land Rights (330) | 0 | | | | **0** | **17** |
| Structures and Improvements (331) | 0 | | | | **0** | **18** |
| Sand or Other Media Filtration Equipment (332) | 0 | | | | **0** | **19** |
| Membrane Filtration Equipment (333) | 0 | | | | **0** | **20** |
| Other Water Treatment Equipment (334) | 0 | | | | **0** | **21** |
| **Total Water Treatment Plant** | **0** | **0** | **0** | **0** | **0** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | |
| Land and Land Rights (340) | 0 | | | | **0** | **22** |
| Structures and Improvements (341) | 0 | | | | **0** | **23** |
| Distribution Reservoirs and Standpipes (342) | 0 | | | | **0** | **24** |
| Transmission and Distribution Mains (343) | 36,068,099 | 105,066 | | | **36,173,165** | **25** |
| Services (345) | 4,767,213 | 3,163 | | | **4,770,376** | **26** |
| Meters (346) | 0 | | | | **0** | **27** |

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | |
| Hydrants (348) | 4,534,914 | 25,347 | | | **4,560,261** | **28** |
| Other Transmission and Distribution Plant (349) | 0 | | | | **0** | **29** |
| **Total Transmission and Distribution Plant** | **45,370,226** | **133,576** | **0** | **0** | **45,503,802** | |
| **GENERAL PLANT** | | | | | | |
| Land and Land Rights (389) | 0 | | | | **0** | **30** |
| Structures and Improvements (390) | 0 | | | | **0** | **31** |
| Office Furniture and Equipment (391) | 0 | | | | **0** | **32** |
| Computer Equipment (391.1) | 0 | | | | **0** | **33** |
| Transportation Equipment (392) | 0 | | | | **0** | **34** |
| Stores Equipment (393) | 0 | | | | **0** | **35** |
| Tools, Shop and Garage Equipment (394) | 0 | | | | **0** | **36** |
| Laboratory Equipment (395) | 0 | | | | **0** | **37** |
| Power Operated Equipment (396) | 0 | | | | **0** | **38** |
| Communication Equipment (397) | 0 | | | | **0** | **39** |
| SCADA Equipment (397.1) | 0 | | | | **0** | **40** |
| Miscellaneous Equipment (398) | 0 | | | | **0** | **41** |
| **Total General Plant** | **0** | **0** | **0** | **0** | **0** | |
| **Total utility plant in service directly assignable** | **45,370,226** | **133,576** | **0** | **0** | **45,503,802** | |
| Common Utility Plant Allocated to Water Department (300) | 0 | | | | **0** | **42** |
| **Total utility plant in service** | **45,370,226** | **133,576** | **0** | **0** | **45,503,802** | |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|---|---|---|---|---|
| **SOURCE OF SUPPLY PLANT** | | | | |
| Structures and Improvements (311) | 0 | 0.00% | | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | 0.00% | | 2 |
| Lake, River and Other Intakes (313) | 0 | 0.00% | | 3 |
| Wells and Springs (314) | 305,752 | 2.90% | 13,657 | 4 |
| Supply Mains (316) | 0 | 0.00% | | 5 |
| Other Water Source Plant (317) | 0 | 0.00% | | 6 |
| **Total Source of Supply Plant** | **305,752** | | **13,657** | |
| **PUMPING PLANT** | | | | |
| Structures and Improvements (321) | 296,399 | 3.20% | 18,012 | 7 |
| Other Power Production Equipment (323) | 0 | 0.00% | | 8 |
| Electric Pumping Equipment (325) | 610,948 | 5.00% | 33,249 | 9 |
| Diesel Pumping Equipment (326) | 0 | 0.00% | | 10 |
| Other Pumping Equipment (328) | 30,224 | 4.35% | 24,670 | 11 |
| **Total Pumping Plant** | **937,571** | | **75,931** | |
| **WATER TREATMENT PLANT** | | | | |
| Structures and Improvements (331) | 0 | 0.00% | | 12 |
| Sand or Other Media Filtration Equipment (332) | 9,813 | 5.88% | 108 | 13 |
| Membrane Filtration Equipment (333) | 0 | 0.00% | | 14 |
| Other Water Treatment Equipment (334) | 0 | 0.00% | | 15 |
| **Total Water Treatment Plant** | **9,813** | | **108** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | |
| Structures and Improvements (341) | 47,071 | 3.20% | 2,881 | 16 |
| Distribution Reservoirs and Standpipes (342) | 660,569 | 1.89% | 56,439 | 17 |
| Transmission and Distribution Mains (343) | 261,081 | 1.33% | 26,390 | 18 |
| Services (345) | 41,858 | 2.86% | 4,083 | 19 |
| Meters (346) | 1,176,635 | 6.25% | 125,971 | 20 |
| Hydrants (348) | 64,919 | 2.22% | 6,796 | 21 |
| Other Transmission and Distribution Plant (349) | 0 | 0.00% | | 22 |
| **Total Transmission and Distribution Plant** | **2,252,133** | | **222,560** | |
| **GENERAL PLANT** | | | | |
| Structures and Improvements (390) | 41,237 | 2.90% | 2,241 | 23 |
| Office Furniture and Equipment (391) | 11,827 | 5.88% | 187 | 24 |
| Computer Equipment (391.1) | 199,671 | 25.00% | 2,087 | 25 |
| Transportation Equipment (392) | 51,844 | 13.30% | 12,631 | 26 |
| Stores Equipment (393) | 0 | 0.00% | | 27 |
| Tools, Shop and Garage Equipment (394) | 15,842 | 5.88% | 1,518 | 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 | 0 | | | | **319,409** | **4** |
| 316 | | | | | **0** | **5** |
| 317 | | | | | **0** | **6** |
| | **0** | **0** | **0** | **0** | **319,409** | |
| 321 | | | | | **314,411** | **7** |
| 323 | | | | | **0** | **8** |
| 325 | | | | | **644,197** | **9** |
| 326 | | | | | **0** | **10** |
| 328 | | | | | **54,894** | **11** |
| | **0** | **0** | **0** | **0** | **1,013,502** | |
| 331 | | | | | **0** | **12** |
| 332 | | | | | **9,921** | **13** |
| 333 | | | | | **0** | **14** |
| 334 | | | | | **0** | **15** |
| | **0** | **0** | **0** | **0** | **9,921** | |
| 341 | | | | | **49,952** | **16** |
| 342 | | | | | **717,008** | **17** |
| 343 | | | | | **287,471** | **18** |
| 345 | | | | | **45,941** | **19** |
| 346 | 2,483 | | | | **1,300,123** | **20** |
| 348 | | | | | **71,715** | **21** |
| 349 | | | | | **0** | **22** |
| | **2,483** | **0** | **0** | **0** | **2,472,210** | |
| 390 | | | | | **43,478** | **23** |
| 391 | | | | | **12,014** | **24** |
| 391.1 | 4,122 | | | (162,647) | **34,989** | **25** |
| 392 | 7,958 | | | | **56,517** | **26** |
| 393 | | | | | **0** | **27** |
| 394 | | | | | **17,360** | **28** |
| 395 | | | | | **0** | **29** |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|---|---|---|---|---|
| **GENERAL PLANT** | | | | |
| Power Operated Equipment (396) | 0 | 0.00% | | **30** |
| Communication Equipment (397) | 7,830 | 14.30% | 429 | **31** |
| SCADA Equipment (397.1) | 74,519 | 92.00% | 807 | **32** |
| Miscellaneous Equipment (398) | 6,396 | 5.88% | 1,343 | **33** |
| **Total General Plant** | **409,166** | | **21,243** | |
| **Total accum. prov. directly assignable** | **3,914,435** | | **333,499** | |
| Common Utility Plant Allocated to Water Department | 0 | 0.00% | | **34** |
| **Total accum. prov. for depreciation** | **3,914,435** | | **333,499** | |

# 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 | | | | (1,674) | **6,585** | **31** |
| 397.1 | | | | 164,321 | **239,647** | **32** |
| 398 | | | | | **7,739** | **33** |
| | **12,080** | **0** | **0** | **0** | **418,329** | |
| | **14,563** | **0** | **0** | **0** | **4,233,371** | |
| | | | | | **0** | **34** |
| | **14,563** | **0** | **0** | **0** | **4,233,371** | |

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

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

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

The adjustments to accounts #391.1, 397 and 397.1 represent the reclassification of some assets in the current year to allow for the proper application of the adoption of the PSC approved depreciation rates in the current year.

# 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) | |
|---|---|---|---|---|
| **SOURCE OF SUPPLY PLANT** | | | | |
| Structures and Improvements (311) | 0 | 0.00% | | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | 0.00% | | 2 |
| Lake, River and Other Intakes (313) | 0 | 0.00% | | 3 |
| Wells and Springs (314) | 0 | 0.00% | | 4 |
| Supply Mains (316) | 0 | 0.00% | | 5 |
| Other Water Source Plant (317) | 0 | 0.00% | | 6 |
| **Total Source of Supply Plant** | **0** | | **0** | |
| **PUMPING PLANT** | | | | |
| Structures and Improvements (321) | 0 | 0.00% | | 7 |
| Other Power Production Equipment (323) | 0 | 0.00% | | 8 |
| Electric Pumping Equipment (325) | 0 | 0.00% | | 9 |
| Diesel Pumping Equipment (326) | 0 | 0.00% | | 10 |
| Other Pumping Equipment (328) | 0 | 0.00% | | 11 |
| **Total Pumping Plant** | **0** | | **0** | |
| **WATER TREATMENT PLANT** | | | | |
| Structures and Improvements (331) | 0 | 0.00% | | 12 |
| Sand or Other Media Filtration Equipment (332) | 0 | 0.00% | | 13 |
| Membrane Filtration Equipment (333) | 0 | 0.00% | | 14 |
| Other Water Treatment Equipment (334) | 0 | 0.00% | | 15 |
| **Total Water Treatment Plant** | **0** | | **0** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | |
| Structures and Improvements (341) | 0 | 0.00% | | 16 |
| Distribution Reservoirs and Standpipes (342) | 0 | 0.00% | | 17 |
| Transmission and Distribution Mains (343) | 4,437,915 | 1.33% | 480,393 | 18 |
| Services (345) | 1,209,800 | 2.86% | 136,390 | 19 |
| Meters (346) | 0 | 0.00% | | 20 |
| Hydrants (348) | 1,038,554 | 2.22% | 100,942 | 21 |
| Other Transmission and Distribution Plant (349) | 0 | 0.00% | | 22 |
| **Total Transmission and Distribution Plant** | **6,686,269** | | **717,725** | |
| **GENERAL PLANT** | | | | |
| Structures and Improvements (390) | 0 | 0.00% | | 23 |
| Office Furniture and Equipment (391) | 0 | 0.00% | | 24 |
| Computer Equipment (391.1) | 0 | 0.00% | | 25 |
| Transportation Equipment (392) | 0 | 0.00% | | 26 |
| Stores Equipment (393) | 0 | 0.00% | | 27 |
| Tools, Shop and Garage Equipment (394) | 0 | 0.00% | | 28 |
| Laboratory Equipment (395) | 0 | 0.00% | | 29 |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|---|---|---|---|---|---|---|
| 311 | | | | | 0 | 1 |
| 312 | | | | | 0 | 2 |
| 313 | | | | | 0 | 3 |
| 314 | | | | | 0 | 4 |
| 316 | | | | | 0 | 5 |
| 317 | | | | | 0 | 6 |
| | 0 | 0 | 0 | 0 | 0 | |
| 321 | | | | | 0 | 7 |
| 323 | | | | | 0 | 8 |
| 325 | | | | | 0 | 9 |
| 326 | | | | | 0 | 10 |
| 328 | | | | | 0 | 11 |
| | 0 | 0 | 0 | 0 | 0 | |
| 331 | | | | | 0 | 12 |
| 332 | | | | | 0 | 13 |
| 333 | | | | | 0 | 14 |
| 334 | | | | | 0 | 15 |
| | 0 | 0 | 0 | 0 | 0 | |
| 341 | | | | | 0 | 16 |
| 342 | | | | | 0 | 17 |
| 343 | | | | | 4,918,308 | 18 |
| 345 | | | | | 1,346,190 | 19 |
| 346 | | | | | 0 | 20 |
| 348 | | | | | 1,139,496 | 21 |
| 349 | | | | | 0 | 22 |
| | 0 | 0 | 0 | 0 | 7,403,994 | |
| 390 | | | | | 0 | 23 |
| 391 | | | | | 0 | 24 |
| 391.1 | | | | | 0 | 25 |
| 392 | | | | | 0 | 26 |
| 393 | | | | | 0 | 27 |
| 394 | | | | | 0 | 28 |
| 395 | | | | | 0 | 29 |

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

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

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|---|---|---|---|---|
| **GENERAL PLANT** | | | | |
| Power Operated Equipment (396) | 0 | 0.00% | | **30** |
| Communication Equipment (397) | 0 | 0.00% | | **31** |
| SCADA Equipment (397.1) | 0 | 0.00% | | **32** |
| Miscellaneous Equipment (398) | 0 | 0.00% | | **33** |
| **Total General Plant** | **0** | | **0** | |
| **Total accum. prov. directly assignable** | **6,686,269** | | **717,725** | |
| Common Utility Plant Allocated to Water Department | 0 | 0.00% | | **34** |
| **Total accum. prov. for depreciation** | **6,686,269** | | **717,725** | |

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

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|---|---|---|---|---|---|---|
| 396 | | | | | 0 | 30 |
| 397 | | | | | 0 | 31 |
| 397.1 | | | | | 0 | 32 |
| 398 | | | | | 0 | 33 |
| | 0 | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | 7,403,994 | |
| | | | | | 0 | 34 |
| | 0 | 0 | 0 | 0 | 7,403,994 | |

# 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: Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | Total Gallons All Methods (000's) (e) | |
|---|---|---|---|---|---|
| January | 75,826 | | 52 | **75,878** | 1 |
| February | 68,358 | | 52 | **68,410** | 2 |
| March | 79,300 | | 87 | **79,387** | 3 |
| April | 74,960 | | 69 | **75,029** | 4 |
| May | 92,568 | | 48 | **92,616** | 5 |
| June | 89,825 | | 34 | **89,859** | 6 |
| July | 105,185 | | 100 | **105,285** | 7 |
| August | 107,915 | | 69 | **107,984** | 8 |
| September | 88,022 | | 54 | **88,076** | 9 |
| October | 83,812 | | 36 | **83,848** | 10 |
| November | 72,141 | | 129 | **72,270** | 11 |
| December | 75,343 | | 51 | **75,394** | 12 |
| **Total annual pumpage** | **1,013,255** | **0** | **781** | **1,014,036** | |

# 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 AWWW 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, estimte the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

| | | |
|---|---|---|
| **WATER AUDIT STATISTICS** | | **1** |
| Source of Water Supply Statistics - Total Annual Pumpage (000's): | 1,014,036 | **2** |
| Less: Gallons (000's) used in the treatment process: | | **3** |
| Subtotal: Gallons (000's) entering distribution system: | **1,014,036** | **4** |
| Less: Gallons (000's) sold (Revenue Water): | 838,811 | **5** |
| Gallons (000's) entering distribution system but not sold (Non-Revenue Water): | **175,225** | **6** |
| Authorized System Uses: | | **7** |
| Gallons (000's) used to flush mains: | | **8** |
| Gallons (000's) used for fire protection: | | **9** |
| Gallons (000's) used to prevent freezing of distribution system: | | **10** |
| Gallons (000's) used for other system uses: | | **11** |
| Subtotal Authorized System Uses: | **0** | **12** |
| Water Losses (Real and Apparent): | | **13** |
| Gallons (000's) lost due to main leaks or breaks: | | **14** |
| Gallons (000's) lost due to service leaks or breaks: | | **15** |
| Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves: | | **16** |
| Gallons (000's) for unauthorized usage such as vandalism and theft: | | **17** |
| Gallons (000's) unknown/not accounted for: | **175,225** | **18** |
| Subtotal Water Losses: | **175,225** | **19** |
| Percentage of water entering distribution system sold: | **83%** | **20** |
| Percentage of Real and Apparent Losses: | **17%** | **21** |
| If water losses exceed 15%, indicate causes: | | **22** |
| The Utility experiences some laterals leaking and one main leak duirng the current year. In addition, the Utility discovered the billing software used is experiencing technical difficulties related to water usage. | | **23** |
| | | **24** |
| If water losses exceed 15%, identify actions taken to reduce water loss: | | **25** |
| Contact has been made with the software provider to pursued resolutions. Utility staff is surveying the duticle main to identify leaks. A leak detetion program has been suggested as a possible resolution. | | **26** |
| | | **27** |

# WATER AUDIT AND OTHER STATISTICS (cont.)

| | | |
|---|---|---|
| **OTHER STATISTICS** | | **28** |
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | 4,212 | **29** |
| Date of maximum: 07/21/2010 | | **30** |
| Cause of maximum: High seasonal system demands | | **31** |
| | | **32** |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | 2,002 | **33** |
| Date of minimum: 01/03/2010 | | **34** |
| Total KWH used by the utility (include pumping, treatment facilities and other utility operations): | 379,455 | **35** |
| If water is purchased: | | **36** |
| Vendor Name: OAK CREEK WATER UTILITY | | **37** |
| Point of Delivery: 27TH STREET AND WEST PUETZ RD, DREXEL AVENUE, RYAN ROAD | | **38** |
| What percentage of purchased water is surface water? 100% | | **39** |
| Number of main breaks repaired this year: | 2 | **40** |
| Number of service breaks repaired this year: | 9 | **41** |
| Population served (estimate the number of individuals within service area): | | **42** |
| Inside municipality? | 26,774 | **43** |
| Outside municipality? | 0 | **44** |

# SOURCES OF WATER SUPPLY - GROUND WATERS

| Location (a) | Identification Number (b) | Depth in feet (c) | Well Diameter in inches (d) | Yield Per Day in gallons (e) | Currently In Service? (f) | |
|---|---|---|---|---|---|---|
| 10299 WHITNALL EDGE CIRCLE | 10 | 1,600 | 16 | 500,000 | Yes | 1 |
| 6868 W. DREXEL AVENUE | 5 | 1,650 | 18 | 1,400,000 | Yes | 2 |
| 7998 S SCEPTER DRIVE | 7 | 1,700 | 20 | 920,000 | Yes | 3 |
| 8099 S. 82ND STREET | 8 | 1,500 | 18 | 864,000 | Yes | 4 |

# SOURCES OF WATER SUPPLY - SURFACE WATERS

| Location (a) | Intakes | | | | |
|---|---|---|---|---|---|
| | Identification Number (b) | Distance From Shore in feet (c) | Depth Below Surface in feet (d) | Diameter in inches (e) | |
| NONE | | | | | 1 |

# 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 | | | | 9 |
| Standby Engine Mfr | SIEMENS ALLIS | GENERAL ELECTRIC | GENERAL ELECTRIC | 10 |
| Year Installed | 1980 | 1980 | 1980 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 100 | 30 | 30 | 13 |
| Footnotes | | | | 14 |

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

# PUMPING & POWER EQUIPMENT

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

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

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|---|---|---|---|---|
| Identification | 7R1 | 7R2 | 7R3 | 15 |
| Location | RESERVOIR 7 | RESERVOIR 7 | RESERVOIR 7 | 16 |
| Purpose | B | B | B | 17 |
| Destination | D | D | D | 18 |
| Pump Manufacturer | BYRON JACK | BYRON JACK | BYRON JACK | 19 |
| Year Installed | 1968 | 1968 | 1968 | 20 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 21 |
| Actual Capacity (gpm) | 300 | 600 | 900 | 22 |
| Pump Motor or | | | | 23 |
| Standby Engine Mfr | GENERAL ELECTRIC | GENERAL ELECTRIC | GENERAL ELECTRIC | 24 |
| Year Installed | 1968 | 1968 | 1968 | 25 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 26 |
| Horsepower | 20 | 30 | 50 | 27 |
| Footnotes | | | | 28 |

# PUMPING & POWER EQUIPMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|---|---|---|---|---|
| Identification | 8 | 8R1 | 8R2 | 1 |
| Location | WELL 8 | RESERVOIR 8 | RESERVOIR 8 | 2 |
| Purpose | S | B | B | 3 |
| Destination | D | D | D | 4 |
| Pump Manufacturer | FAIR MORRIS | LAYNE | LAYNE | 5 |
| Year Installed | 1980 | 1980 | 1980 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 600 | 500 | 500 | 8 |
| Pump Motor or | | | | 9 |
| Standby Engine Mfr | SIEMENS ALLIS | GENERAL ELECTRIC | GENERAL ELECTRIC | 10 |
| Year Installed | 1980 | 1980 | 1980 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 200 | 30 | 30 | 13 |
| Footnotes | | | | 14 |

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

# PUMPING & POWER EQUIPMENT

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

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

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|---|---|---|---|---|
| Identification | | | | 15 |
| Location | | | | 16 |
| Purpose | | | | 17 |
| Destination | | | | 18 |
| Pump Manufacturer | | | | 19 |
| Year Installed | | | | 20 |
| Type | | | | 21 |
| Actual Capacity (gpm) | | | | 22 |
| Pump Motor or | | | | 23 |
| Standby Engine Mfr | | | | 24 |
| Year Installed | | | | 25 |
| Type | | | | 26 |
| Horsepower | | | | 27 |
| Footnotes | | | | 28 |

# RESERVOIRS, STANDPIPES & WATER TREATMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|---|---|---|---|---|
| Identification number or name | 1 | 10 | 7 | 1 |
| **RESERVOIRS, STANDPIPES** | | | | 2 |
| **OR ELEVATED TANKS** | | | | 3 |
| Type: R (reservoir), S (standpipe) | | | | 4 |
| or ET (elevated tank) | R | R | R | 5 |
| Year constructed | 1977 | 1980 | 1968 | 6 |
| Primary material (earthen, steel, | | | | 7 |
| concrete, other) | CONCRETE | CONCRETE | CONCRETE | 8 |
| Elevation difference in feet | | | | 9 |
| (See Headnote 3.) | 0 | 0 | 0 | 10 |
| Total capacity in gallons (actual) | 250,000 | 157,000 | 166,000 | 11 |
| | | | | 12 |
| **WATER TREATMENT PLANT** | | | | 13 |
| Disinfection, type of equipment | | | | 14 |
| (gas, liquid, powder, other) | LIQUID | LIQUID | LIQUID | 15 |
| Points of application | | | | 16 |
| (wellhouse, central facilities, | | | | 17 |
| booster station, other) | CENTRAL FACILITIES | WELLHOUSE | WELLHOUSE | 18 |
| Filters, type (gravity, pressure, | | | | 19 |
| other, none) | NONE | NONE | NONE | 20 |
| Rated capacity of filter plant | | | | 21 |
| (m.g.d.) (note: 1,200,000 gal/day | | | | 22 |
| = 1.2 m.g.d.) | 0.0000 | 0.0000 | 0.0000 | 23 |
| Is a corrosion control chemical | | | | 24 |
| used (yes, no)? | N | N | N | 25 |
| Is water fluoridated (yes, no)? | Y | Y | Y | 26 |
| | | | | 27 |
| Footnotes | | | | 28 |

# RESERVOIRS, STANDPIPES & WATER TREATMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|---|---|---|---|---|
| Identification number or name | 8 | TANK | TANK2 | 1 |
| **RESERVOIRS, STANDPIPES** | | | | 2 |
| **OR ELEVATED TANKS** | | | | 3 |
| Type: R (reservoir), S (standpipe) | | | | 4 |
| or ET (elevated tank) | R | ET | ET | 5 |
| Year constructed | 1980 | 1980 | 2002 | 6 |
| Primary material (earthen, steel, | | | | 7 |
| concrete, other) | CONCRETE | STEEL | STEEL | 8 |
| Elevation difference in feet | | | | 9 |
| (See Headnote 3.) | 0 | 173 | 150 | 10 |
| Total capacity in gallons (actual) | 80,300 | 500,000 | 2,000,000 | 11 |
| | | | | 12 |
| **WATER TREATMENT PLANT** | | | | 13 |
| Disinfection, type of equipment | | | | 14 |
| (gas, liquid, powder, other) | LIQUID | LIQUID | LIQUID | 15 |
| Points of application | | | | 16 |
| (wellhouse, central facilities, | | | | 17 |
| booster station, other) | WELLHOUSE | BOOSTER STATION | CENTRAL FACILITIES | 18 |
| Filters, type (gravity, pressure, | | | | 19 |
| other, none) | NONE | NONE | NONE | 20 |
| Rated capacity of filter plant | | | | 21 |
| (m.g.d.) (note: 1,200,000 gal/day | | | | 22 |
| = 1.2 m.g.d.) | 0.0000 | 0.0000 | 0.0000 | 23 |
| Is a corrosion control chemical | | | | 24 |
| used (yes, no)? | N | N | N | 25 |
| Is water fluoridated (yes, no)? | Y | Y | Y | 26 |
| | | | | 27 |
| Footnotes | | | | 28 |

# 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.

| | | | Number of Feet | | | | | |
|---|---|---|---|---|---|---|---|---|
| Pipe Material (a) | Main Function (b) | Diameter in Inches (c) | First of Year (d) | Added During Year (e) | Retired During Year (f) | Adjustments Increase or (Decrease) (g) | End of Year (h) | |
| 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 | 19,822 | 203 | | | **20,025** | 4 |
| M | S | 8.000 | 44,784 | | | | **44,784** | 5 |
| P | S | 8.000 | 393,026 | 663 | | | **393,689** | 6 |
| P | S | 10.000 | 3,026 | | | | **3,026** | 7 |
| M | T | 12.000 | 40,078 | | | | **40,078** | 8 |
| P | T | 12.000 | 159,818 | | | | **159,818** | 9 |
| M | T | 16.000 | 31,266 | | | | **31,266** | 10 |
| P | T | 16.000 | 93,953 | | | | **93,953** | 11 |
| M | T | 20.000 | 18,940 | | | | **18,940** | 12 |
| M | T | 24.000 | 15,841 | | | | **15,841** | 13 |
| **Total Within Municipality** | | | **861,115** | **866** | **0** | **0** | **861,981** | |
| **Total Utility** | | | **861,115** | **866** | **0** | **0** | **861,981** | |

# WATER MAINS

**Water Mains (Page W-21)**

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

Mains were financed by private developers.

# WATER SERVICES

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

| Pipe Material (a) | Diameter in Inches (b) | First of Year (c) | Added During Year (d) | Removed or Permanently Disconnected During Year (e) | Adjustments Increase or (Decrease) (f) | End of Year (g) | Utility Owned Services Not In Use at End of Year (h) | |
|---|---|---|---|---|---|---|---|---|
| M | 0.750 | 390 | | | | 390 | | 1 |
| M | 1.000 | 2,346 | | | | 2,346 | | 2 |
| P | 1.000 | 3 | | | | 3 | | 3 |
| M | 1.250 | 3,267 | | | | 3,267 | | 4 |
| P | 1.250 | 907 | | | | 907 | 168 | 5 |
| P | 1.500 | 11 | | | | 11 | 3 | 6 |
| M | 1.500 | 112 | | | | 112 | 4 | 7 |
| P | 2.000 | 116 | | | | 116 | 4 | 8 |
| M | 2.000 | 200 | | | | 200 | 19 | 9 |
| M | 2.500 | 45 | | | | 45 | | 10 |
| M | 4.000 | 8 | | | | 8 | | 11 |
| P | 4.000 | 40 | | | | 40 | | 12 |
| P | 6.000 | 32 | | | | 32 | | 13 |
| M | 6.000 | 16 | | | | 16 | | 14 |
| P | 8.000 | 37 | 1 | | | 38 | | 15 |
| P | 12.000 | 1 | | | | 1 | | 16 |
| **Total Utility** | | **7,531** | **1** | **0** | **0** | **7,532** | **198** | |

# WATER SERVICES

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

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

The services were financed by private developers.

# METERS

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

**Number of Utility-Owned Meters**

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) | |
|---|---|---|---|---|---|---|---|
| 0.500 | 324 | | | (2) | **322** | 6 | **1** |
| 0.750 | 6,923 | 86 | 5 | (8) | **6996** | 70 | **2** |
| 1.000 | 370 | | 2 | | **368** | 12 | **3** |
| 1.500 | 199 | | 1 | 13 | **211** | 5 | **4** |
| 2.000 | 128 | | | (12) | **116** | 15 | **5** |
| 3.000 | 16 | | | | **16** | 0 | **6** |
| 4.000 | 4 | | | | **4** | 1 | **7** |
| 6.000 | 4 | | | | **4** | 2 | **8** |
| 8.000 | 0 | | | | **0** | 0 | **9** |
| 10.000 | 0 | | | | **0** | 0 | **10** |
| 12.000 | 0 | | | | **0** | 0 | **11** |
| **Total:** | **7,968** | **86** | **8** | **(9)** | **8037** | **111** | |

1) Indicate your residential meter replacement schedule:

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

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

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

# METERS (cont.)

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

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

| Size of Meter (h) | Residential (i) | Commercial (j) | Industrial (k) | Public Authority (l) | Wholesale, Inter-Department or Utility Use (m) | In Stock and Deduct Meters (n) | Total (o) | |
|---|---|---|---|---|---|---|---|---|
| 0.500 | 268 | 17 | 0 | 0 | 0 | 37 | **322** | **1** |
| 0.750 | 6,175 | 790 | 2 | 4 | 0 | 25 | **6996** | **2** |
| 1.000 | 66 | 222 | 5 | 3 | 0 | 72 | **368** | **3** |
| 1.500 | 0 | 171 | 5 | 5 | 0 | 30 | **211** | **4** |
| 2.000 | 0 | 74 | 3 | 10 | 0 | 29 | **116** | **5** |
| 3.000 | 0 | 7 | 2 | 4 | 0 | 3 | **16** | **6** |
| 4.000 | 0 | 1 | 0 | 3 | 0 | 0 | **4** | **7** |
| 6.000 | 0 | 0 | 0 | 2 | 0 | 2 | **4** | **8** |
| 8.000 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **9** |
| 10.000 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **10** |
| 12.000 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | **11** |
| **Total:** | **6,509** | **1,282** | **17** | **31** | **0** | **198** | **8037** | |

# METERS

**Meters (Page W-23)**

**Explain all reported adjustments.**

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

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

Utility tests annually as time allows.

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

Yes, as time allows for testing

# METERS (cont.)

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# HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

| Hydrant Type (a) | Number In Service First of Year (b) | Added During Year (c) | Removed During Year (d) | Adjustments Increase or (Decrease) (e) | Number In Service End of Year (f) | |
|---|---|---|---|---|---|---|
| **Fire Hydrants** | | | | | | |
| Outside of Municipality | 0 | | | | 0 | **1** |
| Within Municipality | 2,106 | 5 | | | 2,111 | **2** |
| **Total Fire Hydrants** | **2,106** | **5** | **0** | **0** | **2,111** | |
| **Flushing Hydrants** | | | | | | |
| | 0 | | | | 0 | **3** |
| **Total Flushing Hydrants** | **0** | **0** | **0** | **0** | **0** | |

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

| | |
|---|---|
| Number of hydrants operated during year: | 640 |
| Number of distribution system valves end of year: | 3,098 |
| Number of distribution valves operated during year: | 512 |

# 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 foe 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 CUSTOMERS SERVED

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

| Location (a) | Customers End of Year (b) |
|---|---|
| **Milwaukee County** | |
| **Cities** | |
| FRANKLIN | 10,581 |
| **Total Cities:** | **10,581** |
| **Total Milwaukee County:** | **10,581** |
| **Total Company:** | **10,581** |