



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: FRANKLIN MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2007

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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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

**E-mail Address:** john.bennett@ci.franklin.wi.us

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

**Name:** JOHN KNEPEL

**Title:** CPA, PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY

115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkruase.com

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

**Name:** GARY GROBNER

**Title:** CHAIRMAN

**Office Address:**

9229 W LOOMIS ROAD  
FRANKLIN, WI 53132-9630

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

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

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** JOHN KNEPEL

**Title:** CPA, PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY  
115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53221

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:**

**Date of most recent audit report:** 3/21/2008

**Period covered by most recent audit:** JANUARY 1, 2007 - DECEMBER 31, 2007

**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

**E-mail Address:** john.bennett@ci.franklin.wi.us

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

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

- MR TIM BATE
- MR LOU GRAEF
- MR GARY GROBNER, CHAIR
- MR LEARY C PETERSON

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

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

**Date of Ordinance:** [REDACTED]

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,963,896	3,629,012	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,776,158	2,520,470	2
Depreciation Expense (403)	286,124	289,194	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	862,850	801,409	5
<b>Total Operating Expenses</b>	<b>3,925,132</b>	<b>3,611,073</b>	
<b>Net Operating Income</b>	<b>38,764</b>	<b>17,939</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>38,764</b>	<b>17,939</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	86,351	76,707	10
Miscellaneous Nonoperating Income (421)	1,966,833	2,313,373	11
<b>Total Other Income</b>	<b>2,053,184</b>	<b>2,390,080</b>	
<b>Total Income</b>	<b>2,091,948</b>	<b>2,408,019</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(121,613)	(121,613)	12
Other Income Deductions (426)	530,587	507,369	13
<b>Total Miscellaneous Income Deductions</b>	<b>408,974</b>	<b>385,756</b>	
<b>Income Before Interest Charges</b>	<b>1,682,974</b>	<b>2,022,263</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>1,682,974</b>	<b>2,022,263</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	39,271,783	37,249,520	20
Balance Transferred from Income (433)	1,682,974	2,022,263	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>40,954,757</b>	<b>39,271,783</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,963,896		3,963,896	1
<b>Total (Acct. 400):</b>	<b>3,963,896</b>	<b>0</b>	<b>3,963,896</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,776,158		2,776,158	2
<b>Total (Acct. 401-402):</b>	<b>2,776,158</b>	<b>0</b>	<b>2,776,158</b>	
<b>Depreciation Expense (403):</b>				
Derived	286,124		286,124	3
<b>Total (Acct. 403):</b>	<b>286,124</b>	<b>0</b>	<b>286,124</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	862,850		862,850	5
<b>Total (Acct. 408):</b>	<b>862,850</b>	<b>0</b>	<b>862,850</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>38,764</b>	<b>0</b>	<b>38,764</b>	

**OTHER INCOME**

<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	86,351	0	86,351 11
<b>Total (Acct. 419):</b>	<b>86,351</b>	<b>0</b>	<b>86,351</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		1,966,833	1,966,833 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,966,833</b>	<b>1,966,833</b>
<b>TOTAL OTHER INCOME:</b>	<b>86,351</b>	<b>1,966,833</b>	<b>2,053,184</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(121,613)		(121,613) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(121,613)</b>	<b>0</b>	<b>(121,613)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		503,437	503,437 16
LOSS ON ABANDONMENT OF WELL #11	27,150	0	27,150 17
<b>Total (Acct. 426):</b>	<b>27,150</b>	<b>503,437</b>	<b>530,587</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(94,463)</b>	<b>503,437</b>	<b>408,974</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>219,578</b>	<b>1,463,396</b>	<b>1,682,974</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,025,880	36,245,903	39,271,783 24
<b>Total (Acct. 216):</b>	<b>3,025,880</b>	<b>36,245,903</b>	<b>39,271,783</b>
<b>Balance Transferred from Income (433):</b>			
Derived	219,578	1,463,396	1,682,974 25
<b>Total (Acct. 433):</b>	<b>219,578</b>	<b>1,463,396</b>	<b>1,682,974</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,245,458</b>	<b>37,709,299</b>	<b>40,954,757</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,963,896	0	0	0	<b>3,963,896</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,963,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,963,896</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	296,114		296,114	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,353		11,353	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>307,467</b>	<b>0</b>	<b>307,467</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	53,454,507	51,349,035	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	9,098,649	8,366,663	2
<b>Net Utility Plant</b>	<b>44,355,858</b>	<b>42,982,372</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	38,674	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,977	0	4
<b>Net Nonutility Property</b>	<b>27,697</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>27,697</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,307,375	1,125,884	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	999,122	943,487	11
Other Accounts Receivable (143)	8,950	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,790	183,817	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		795	17
<b>Total Current and Accrued Assets</b>	<b>2,359,237</b>	<b>2,253,983</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>46,742,792</b>	<b>45,236,355</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,192,682	3,192,682	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	40,954,757	39,271,783	23
<b>Total Proprietary Capital</b>	<b>44,147,439</b>	<b>42,464,465</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	467,505	417,337	28
Payables to Municipality (233)	100,558	0	29
Customer Deposits (235)	1,700	1,600	30
Taxes Accrued (236)	0	223,838	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	23,431	7,391	33
<b>Total Current and Accrued Liabilities</b>	<b>593,194</b>	<b>650,166</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,945,814	2,067,427	36
<b>Total Deferred Credits</b>	<b>1,945,814</b>	<b>2,067,427</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	56,345	54,297	39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>56,345</b>	<b>54,297</b>	
<b>Total Liabilities and Other Credits</b>	<b>46,742,792</b>	<b>45,236,355</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	51,349,035	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,110,465	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	43,344,042	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>53,454,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	3,463,906	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	5,634,743	0	0	0	13
<b>Total Accumulated Provision</b>	<b>9,098,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>44,355,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	3,235,357				<b>3,235,357</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	286,124				<b>286,124</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,407				<b>8,407</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NBV of plant transferred to a/c 121	15,607				<b>15,607</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>310,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,138</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	70,612				<b>70,612</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Ammounts transferred to account 122	10,977				<b>10,977</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>81,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,589</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>3,463,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,463,906</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	5,131,306				<b>5,131,306</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	503,437				<b>503,437</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>503,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>503,437</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>5,634,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,634,743</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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
<b>Other (specify):</b>					
LAND - WELL #11	0	15,000		15,000	2
PUMPHOUSE WELL #11		23,674		23,674	3
NONE				0	4
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>38,674</b>	<b>0</b>	<b>38,674</b>	
Less accum. prov. depr. & amort. (122)	0	10,977		10,977	5
<b>Net Nonutility Property</b>	<b>0</b>	<b>27,697</b>	<b>0</b>	<b>27,697</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

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

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

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

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

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

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

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	223,838	1
<b>Accruals:</b>		
Charged water department expense	634,806	2
Charged electric department expense		3
Charged sewer department expense	2,149	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>636,955</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	835,196	6
Social Security taxes	21,843	7
PSC Remainder Assessment	3,754	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>860,793</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

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

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	999,122	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>999,122</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
UNMETERED SALES	8,950	11
<b>Total (Acct. 143):</b>	<b>8,950</b>	
<b>Receivables from Municipality (145):</b>		
2007 SHARED METER COSTS	15,510	12
EMPLOYEE PENSION AND BENEFITS	23,945	13
MISCELLANEOUS	427	14
BANK SERVICE CHARGES	3,908	15
<b>Total (Acct. 145):</b>	<b>43,790</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
DECEMBER PAYROLL	62,020	19
2007 WORKERS COMP INSURANCE	11,399	20
SEWER RECEIPTS	12,866	21
OTHER ITEMS LESS THAN \$10,000	14,273	22
<b>Total (Acct. 233):</b>		<b>100,558</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,945,814	23
NONE		24
<b>Total (Acct. 253):</b>		<b>1,945,814</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,041,145	0	0	0	10,041,145	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	3,349,631	0	0	0	3,349,631	4
Customer Advances for Construction					0	5
Regulatory Liability	2,006,620	0	0	0	2,006,620	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,684,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,684,894</b>	
Net Operating Income	38,764	0	0	0	38,764	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.83%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.83%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,067,427	0	0	0	2,067,427	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	121,613	0	0	0	121,613	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,945,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,945,814</b>	

## FINANCIAL SECTION FOOTNOTES

### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

### Identification and Ownership (Page iv)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Mayor and Common Council  
City of Franklin  
Franklin, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Water Utility of the City of Franklin, an enterprise fund of the City of Franklin as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2007 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Milwaukee, Wisconsin  
March 21, 2008

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,894,308	3,556,444	1
<b>Total Sales of Water</b>	<b>3,894,308</b>	<b>3,556,444</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	32,316	29,217	2
Miscellaneous Service Revenues (471)	4,287	1,395	3
Rents from Water Property (472)	32,984	41,955	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1	1	6
<b>Total Other Operating Revenues</b>	<b>69,588</b>	<b>72,568</b>	
<b>Total Operating Revenues</b>	<b>3,963,896</b>	<b>3,629,012</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,953,903	1,782,280	7
Pumping Expenses (620-625)	126,512	118,919	8
Water Treatment Expenses (630-635)	5,762	3,291	9
Transmission and Distribution Expenses (640-655)	266,953	210,104	10
Customer Accounts Expenses (901-904)	74,978	70,783	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	348,050	335,093	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,776,158</b>	<b>2,520,470</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	286,124	289,194	14
Amortization Expense (404-407)		0	15
Taxes (408)	862,850	801,409	16
<b>Total Other Operating Expenses</b>	<b>1,148,974</b>	<b>1,090,603</b>	
<b>Total Operating Expenses</b>	<b>3,925,132</b>	<b>3,611,073</b>	
<b>NET OPERATING INCOME</b>	<b>38,764</b>	<b>17,939</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	11	5,077	18,418	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>11</b>	<b>5,077</b>	<b>18,418</b>	
Metered Sales to General Customers (461)				
Residential	6,309	497,118	1,916,420	4
Commercial	1,207	256,965	862,376	5
Industrial	16	81,312	225,281	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,532</b>	<b>835,395</b>	<b>3,004,077</b>	
Private Fire Protection Service (462)	373		94,528	7
Public Fire Protection Service (463)	7,418		541,518	8
Other Sales to Public Authorities (464)	30	82,064	235,767	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>15,364</b>	 <b>922,536</b>	 <b>3,894,308</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	541,518	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>541,518</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	32,316	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>32,316</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS REVENUES	4,287	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,287</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTALS-FOR CELLULAR PHONE ANTENNA	32,984	8
<b>Total Rents from Water Property (472)</b>	<b>32,984</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	363	889	1
Purchased Water (601)	1,943,892	1,772,065	2
Operation Supplies and Expenses (602)	9,434	7,197	3
Maintenance of Water Source Plant (605)	214	2,129	4
<b>Total Source of Supply Expenses</b>	<b>1,953,903</b>	<b>1,782,280</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	82,260	78,515	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	39,668	38,850	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	4,584	1,554	9
<b>Total Pumping Expenses</b>	<b>126,512</b>	<b>118,919</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	273	24	10
Chemicals (631)	331	0	11
Operation Supplies and Expenses (632)	4,994	2,300	12
Maintenance of Water Treatment Plant (635)	164	967	13
<b>Total Water Treatment Expenses</b>	<b>5,762</b>	<b>3,291</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	12,704	10,834	14
Operation Supplies and Expenses (641)	27,225	26,644	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,005	2,469	16
Maintenance of Mains (651)	66,691	67,196	17
Maintenance of Services (652)	45,888	32,430	18
Maintenance of Meters (653)	50,290	18,857	19
Maintenance of Hydrants (654)	32,441	33,181	20
Maintenance of Other Plant (655)	29,709	18,493	21
<b>Total Transmission and Distribution Expenses</b>	<b>266,953</b>	<b>210,104</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	8,842	10,075	<b>22</b>
Accounting and Collecting Labor (902)	32,091	26,972	<b>23</b>
Supplies and Expenses (903)	34,045	33,736	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>74,978</b>	<b>70,783</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	97,506	85,630	<b>27</b>
Office Supplies and Expenses (921)	7,052	6,418	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	236	<b>29</b>
Outside Services Employed (923)	48,261	44,580	<b>30</b>
Property Insurance (924)	28,500	27,200	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	144,505	151,308	<b>33</b>
Regulatory Commission Expenses (928)	66	311	<b>34</b>
Miscellaneous General Expenses (930)	1,506	972	<b>35</b>
Transportation Expenses (933)	19,059	18,185	<b>36</b>
Maintenance of General Plant (935)	1,595	725	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>348,050</b>	<b>335,093</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,776,158</b>	<b>2,520,470</b>	

### 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		837,344	777,337	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,148	1,820	2
<b>Net property tax equivalent</b>		<b>835,196</b>	<b>775,517</b>	
Social Security		23,900	21,843	3
PSC Remainder Assessment		3,754	4,049	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>862,850</b>	<b>801,409</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.174813				3
County tax rate	mills		4.006074				4
Local tax rate	mills		5.793256				5
School tax rate	mills		10.339681				6
Voc. school tax rate	mills		1.825393				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.319239				9
<b>Total tax rate</b>	mills		<b>23.458456</b>				<b>10</b>
Less: state credit	mills		1.520784				11
<b>Net tax rate</b>	mills		<b>21.937672</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.793256</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.165074</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.958330</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.458456</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.765538</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.937672</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.794113</b>				<b>21</b>
Utility Plant, Jan. 1	\$	51,349,035	51,349,035				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>51,349,035</b>	<b>51,349,035</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>51,349,035</b>	<b>51,349,035</b>				<b>26</b>
Assessment Ratio	dec.		0.970990				27
<b>Assessed Value</b>	\$	<b>49,859,399</b>	<b>49,859,399</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.794113</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>837,344</b>	<b>837,344</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	634,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>837,344</b>					<b>34</b>

## 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	499,243	2,940	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>499,243</b>	<b>2,940</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	115,465		12
Structures and Improvements (321)	586,570		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	865,107		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,319		20
<b>Total Pumping Plant</b>	<b>1,587,461</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,921		23
<b>Total Water Treatment Plant</b>	<b>9,921</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	31,200		470,983	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>31,200</b>	<b>0</b>	<b>470,983</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)		(15,000)	100,465	12
Structures and Improvements (321)		(23,674)	562,896	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	18,742		846,365	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,319	20
<b>Total Pumping Plant</b>	<b>18,742</b>	<b>(38,674)</b>	<b>1,530,045</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,921	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	

## 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	66,260		25
Distribution Reservoirs and Standpipes (342)	2,990,995		26
Transmission and Distribution Mains (343)	2,097,276		27
Fire Mains (344)	0		28
Services (345)	142,747		29
Meters (346)	1,704,594	174,581	30
Hydrants (348)	306,095		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,307,967</b>	<b>174,581</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	77,246		34
Office Furniture and Equipment (391)	13,105		35
Computer Equipment (391.1)	257,809	1,250	36
Transportation Equipment (392)	98,164	9,384	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,510	4,004	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,830		42
SCADA Equipment (397.1)	79,409	3,000	43
Miscellaneous Equipment (398)	9,161	7,075	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>567,234</b>	<b>24,713</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,971,826</b>	<b>202,234</b>	
Common Utility Plant Allocated to Water Department	0	45,691	46
<b>Total utility plant in service</b>	<b>9,971,826</b>	<b>247,925</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			66,260 25
Distribution Reservoirs and Standpipes (342)			2,990,995 26
Transmission and Distribution Mains (343)			2,097,276 27
Fire Mains (344)			0 28
Services (345)			142,747 29
Meters (346)			1,879,175 30
Hydrants (348)			306,095 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>7,482,548</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			77,246 34
Office Furniture and Equipment (391)			13,105 35
Computer Equipment (391.1)			259,059 36
Transportation Equipment (392)	18,305		89,243 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			28,514 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,830 42
SCADA Equipment (397.1)	2,365		80,044 43
Miscellaneous Equipment (398)			16,236 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>20,670</b>	<b>0</b>	<b>571,277</b>
<b>Total utility plant in service directly assignable</b>	<b>70,612</b>	<b>(38,674)</b>	<b>10,064,774</b>
Common Utility Plant Allocated to Water Department			45,691 46
<b>Total utility plant in service</b>	<b>70,612</b>	<b>(38,674)</b>	<b>10,110,465</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	32,600,593	1,106,948	27
Fire Mains (344)	0		28
Services (345)	4,568,075	86,225	29
Meters (346)	0		30
Hydrants (348)	4,208,541	185,503	31
Other Transmission and Distribution Plant (349)	0	588,157	32
<b>Total Transmission and Distribution Plant</b>	<b>41,377,209</b>	<b>1,966,833</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>41,377,209</b>	<b>1,966,833</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>41,377,209</b>	<b>1,966,833</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			33,707,541 27
Fire Mains (344)			0 28
Services (345)			4,654,300 29
Meters (346)			0 30
Hydrants (348)			4,394,044 31
Other Transmission and Distribution Plant (349)			588,157 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>43,344,042</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>43,344,042</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>43,344,042</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	73,154		66	<b>73,220</b>	1
February	67,541		101	<b>67,642</b>	2
March	75,978		119	<b>76,097</b>	3
April	75,139		74	<b>75,213</b>	4
May	92,867		80	<b>92,947</b>	5
June	114,301		57	<b>114,358</b>	6
July	145,700		63	<b>145,763</b>	7
August	103,869		185	<b>104,054</b>	8
September	100,459		42	<b>100,501</b>	9
October	83,684		112	<b>83,796</b>	10
November	76,275		87	<b>76,362</b>	11
December	77,481		64	<b>77,545</b>	12
<b>Total annual pumpage</b>	<b>1,086,448</b>	<b>0</b>	<b>1,050</b>	<b>1,087,498</b>	
Less: Water sold				922,536	13
Volume pumped but not sold				<b>164,962</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				1,473	16
Volume related to equipment/system malfunction				1,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>2,973</b>	19
Volume pumped but unaccounted for				<b>161,989</b>	20
Percent of water lost				<b>15%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,097	24
Date of maximum: 8/1/2007					25
Cause of maximum:					26
Dry weather and hot temperatures.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,484	27
Date of minimum: 4/8/2007					28
Total KWH used for pumping for the year				349,128	29
If water is purchased: Vendor Name: Oak Creek Water Utility					30
Point of Delivery: 27TH STREET AND W. PUETZ RD, DREXEL AVENUE, RYAN ROAD					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
10299 WHITNALL EDGE CIRCLE	10	1,600	16	500,000	Yes	<b>1</b>
10531 W. CORTEZ CIRCLE	11	1,100	16	360,000	No	<b>2</b>
6868 W. DREXEL AVENUE	5	1,650	18	1,400,000	Yes	<b>3</b>
7998 S SCEPTER DRIVE	7	1,700	20	920,000	Yes	<b>4</b>
8099 S. 82ND STREET	8	1,500	18	864,000	Yes	<b>5</b>

## 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				

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	10R3	1R1	1R2	14
Location	RESERVOIR 10	RESERVOIR 1	RESERVOIR 1	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	PEA BARNES	PEA BARNES	18
Year Installed	1980	1978	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	700	700	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1980	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	40	26

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	7R1	7R2	7R3	14
Location	RESERVOIR 7	RESERVOIR 7	RESERVOIR 7	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACK	BYRON JACK	BYRON JACK	18
Year Installed	1968	1968	1968	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	300	600	900	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1968	1968	1968	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	30	50	26

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8R3	DAPS-P1	DAPS-P2	14
Location	RESERVOIR 8)REXEL BOOSTER STATION)REXEL BOOSTER STATION			15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	A.C.	A.C.	18
Year Installed	1980	1996	1996	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,600	1,600	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S	U.S.	22 23
Year Installed	1980	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	60	60	26

### 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	)REXEL BOOSTER STATION)REXEL BOOSTER STATION			2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	A.C.	AURORA		5
Year Installed	1996	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	900	1,400		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1996	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>3</b>
Year constructed	1977	1980	1968	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>6</b>
Total capacity in gallons (actual)	250,000	157,000	166,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1980	1980	2002	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	173	150	6
Total capacity in gallons (actual)	80,300	500,000	2,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### 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								1
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	2,645	0	0	235	<b>2,880</b>	<b>1</b>
P	S	4.000	30	0	0	159	<b>189</b>	<b>2</b>
M	S	6.000	20,754	0	0	16,738	<b>37,492</b>	<b>3</b>
P	S	6.000	23,025	320	0	(3,651)	<b>19,694</b>	<b>4</b>
M	S	8.000	30,156	0	0	14,628	<b>44,784</b>	<b>5</b>
P	S	8.000	392,538	9,515	0	(16,405)	<b>385,648</b>	<b>6</b>
P	S	10.000	3,026	0	0	0	<b>3,026</b>	<b>7</b>
M	T	12.000	34,306	0	0	5,772	<b>40,078</b>	<b>8</b>
P	T	12.000	150,990	528	0	8,250	<b>159,768</b>	<b>9</b>
M	T	16.000	41,250	0	0	(9,984)	<b>31,266</b>	<b>10</b>
P	T	16.000	84,297	4,097	0	5,559	<b>93,953</b>	<b>11</b>
M	T	20.000	12,290	0	0	3,184	<b>15,474</b>	<b>12</b>
M	T	24.000	12,511	0	0	(2,348)	<b>10,163</b>	<b>13</b>
<b>Total Within Municipality</b>			<b>807,818</b>	<b>14,460</b>	<b>0</b>	<b>22,137</b>	<b>844,415</b>	
<b>Total Utility</b>			<b>807,818</b>	<b>14,460</b>	<b>0</b>	<b>22,137</b>	<b>844,415</b>	

### 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	0	0	0	390		1
M	1.000	2,346	0	0	0	2,346		2
P	1.000	3	0	0	0	3		3
M	1.250	3,222	0	0	0	3,222		4
P	1.250	823	84	0	0	907	168	5
P	1.500	8	0	0	0	8		6
M	1.500	112	0	0	0	112		7
P	2.000	109	3	0	0	112	4	8
M	2.000	200	0	0	0	200	19	9
M	2.500	45	0	0	0	45		10
M	4.000	8	0	0	0	8		11
P	4.000	40	0	0	0	40		12
P	6.000	32	0	0	0	32		13
M	6.000	11	1	0	0	12		14
P	8.000	34	0	0	0	34		15
P	12.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>7,384</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>7,472</b>	<b>191</b>	

### 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.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### 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	287	24	0	3	314	10	1
0.750	6,761	250	0	25	7,036	150	2
1.000	294	84	0	(13)	365	12	3
1.500	181	16	0	(14)	183	6	4
2.000	91	13	0	(4)	100	12	5
3.000	25	6	0	(12)	19	1	6
4.000	6	0	0	(2)	4	1	7
6.000	5	1	0	(2)	4	1	8
8.000	6	0	0	(6)	0	0	9
10.000	1	0	0	(1)	0	0	10
12.000	3	0	0	(3)	0	0	11
<b>Total:</b>	<b>7,660</b>	<b>394</b>	<b>0</b>	<b>(29)</b>	<b>8,025</b>	<b>193</b>	

#### 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	273	17	0	0	0	24	314	1
0.750	6,034	746	2	4	0	250	7,036	2
1.000	62	212	5	2	0	84	365	3
1.500	0	158	4	5	0	16	183	4
2.000	0	74	3	10	0	13	100	5
3.000	0	7	2	4	0	6	19	6
4.000	0	1	0	3	0	0	4	7
6.000	0	1	0	2	0	1	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
<b>Total:</b>	<b>6,369</b>	<b>1,216</b>	<b>16</b>	<b>30</b>	<b>0</b>	<b>394</b>	<b>8,025</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,980	78			2,058	2
<b>Total Fire Hydrants</b>	<b>1,980</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>2,058</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	721
Number of distribution system valves end of year:	3,725
Number of distribution valves operated during year:	840

## WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- Account 653- Reclassification in 2006 of 2005 expenses to capital assets resulted in a negative expense for 2006.
- Account 605-Cost of abandoning Well #11.
- Account 652-Higher number of lateral repairs than previous year.
- Account 655-Booster pump at Well #8 had to be rebuilt.

### 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.

Nonlocal tax rate is from Milwaukee Metropolitan Sewerage District.

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

Construction in progress amount.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

The retirement reported in account 314 is for the abandonment of Well #11.

If Adjustments for any account are nonzero, please explain.

The adjustments reported in accounts 320 and 321 are for plant no longer in service transferred to account 121.

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

Constructin in progress amount allocated.

### Water Mains (Page W-17)

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

Financed by developers.

Explain all reported Adjustments.

Totals provided in previous years were compared to the GIS records and changed to agree with the GIS records.

### Water Services (Page W-18)

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

Financed by developers.

### Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to agree with the GIS records.

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

As it is more time consuming to test meters, the approach that will be taken is to replace the meters within the 20 year limit.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**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.**

Due to small amount of water coming from wells and put into the system, these were not tested.

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

All but three of the 6-inch or larger meters are utility owned. The commercially owned were not tested due to manpower constraints.

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