



3014 (01-06-12)

**ANNUAL REPORT**

OF

Name: SHOREWOOD MUNICIPAL WATER UTILITY

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Principal Office: 3930 N. MURRAY AVENUE  
SHOREWOOD, WI 53211

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For the Year Ended: DECEMBER 31, 2011

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

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I STEPHANIE M WALKER of  
(Person responsible for accounts)

Shorewood 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)      03/21/2012  
(Date)

FINANCE DIRECTOR  
(Title)

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### IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** 3930 N. MURRAY AVENUE  
SHOREWOOD, WI 53211

**When was utility organized?** 6/16/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** STEPHANIE WALKER

**Title:** FINANCE DIRECTOR

**Office Address:**

3930 N MURRAY AVE  
SHOREWOOD, WI 53211

**Telephone:** (414) 847 - 2607

**Fax Number:** (414) 847 - 2707

**Email Address:** SWALKER@VILLAGEOFSHOREWOOD.ORG

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

**Name:** GUY JOHNSON

**Title:** VILLAGE PRESIDENT

**Office Address:**

3930 N. MURRAY AVENUE  
SHOREWOOD, WI 53211

**Telephone:** (414) 229 - 5685

**Fax Number:** (414) 847 - 2707

**Email Address:** PRESIDENTJOHNSON@VILLAGEOFSHOREWOOD.ORG

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

YES

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

**Name:** WENDI UNGER

**Title:** PARTNER

**Office Address:** BAKER TILLEY

115 S 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423

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

**Email Address:** wendi.unger@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/12/2012

Period covered by most recent audit: 1/1/2011-12/31/2011

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

Name: MS. LEEANN BUTSCHLICK

Title: DIRECTOR OF PUBLIC WORKS

**Office Address:**

3930 N. MURRAY AVENUE  
SHOREWOOD, WI 53211

Telephone: (414) 847 - 2601

Fax Number: ( ) -

Email Address: LBUTSCHLICK@VILLAGEOFSHOREWOOD.ORG

**Name of utility commission/committee:** SHOREWOOD MUNICIPAL WATER UTILITY

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

- ELLEN ECKMAN, VILLAGE TRUSTEE
- DON FORD, VILLAGE TRUSTEE
- JEFF HANEWALL, VILLAGE TRUSTEE
- GUY JOHNSON, VILLAGE PRESIDENT
- PATRICK LINNANE, VILLAGE TRUSTEE
- MICHAEL MAHER, VILLAGE TRUSTEE
- THAD NATION, VILLAGE TRUSTEE

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

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE  
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:**

NONE

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,199,074	1,124,570	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,137,105	1,041,021	2
Depreciation Expense (403)	83,573	71,189	3
Amortization Expense (404-407)	0	1,430	4
Taxes (408)	88,573	76,909	5
<b>Total Operating Expenses</b>	<b>1,309,251</b>	<b>1,190,549</b>	
<b>Net Operating Income</b>	<b>(110,177)</b>	<b>(65,979)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(110,177)</b>	<b>(65,979)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	7,183	11,886	11
<b>Total Other Income</b>	<b>7,183</b>	<b>11,886</b>	
<b>Total Income</b>	<b>(102,994)</b>	<b>(54,093)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,545)	(6,545)	12
Other Income Deductions (426)	7,173	7,139	13
<b>Total Miscellaneous Income Deductions</b>	<b>628</b>	<b>594</b>	
<b>Income Before Interest Charges</b>	<b>(103,622)</b>	<b>(54,687)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	39,039	37,335	14
Amortization of Debt Discount and Expense (428)	2,041	0	15
Amortization of Premium on Debt--Cr. (429)	189	0	16
Interest on Debt to Municipality (430)	1,791	5,091	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>42,682</b>	<b>42,426</b>	
<b>Net Income</b>	<b>(146,304)</b>	<b>(97,113)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	761,104	858,217	20
Balance Transferred from Income (433)	(146,304)	(97,113)	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>614,800</b>	<b>761,104</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,199,074	0	1,199,074	1
<b>Total (Acct. 400):</b>	<b>1,199,074</b>	<b>0</b>	<b>1,199,074</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,137,105	0	1,137,105	2
<b>Total (Acct. 401-402):</b>	<b>1,137,105</b>	<b>0</b>	<b>1,137,105</b>	
<b>Depreciation Expense (403):</b>				
Derived	83,573	0	83,573	3
<b>Total (Acct. 403):</b>	<b>83,573</b>	<b>0</b>	<b>83,573</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	88,573	0	88,573	5
<b>Total (Acct. 408):</b>	<b>88,573</b>	<b>0</b>	<b>88,573</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(110,177)</b>	<b>0</b>	<b>(110,177)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE			0	11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		7,183	7,183	12
NONE	0		0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>7,183</b>	<b>7,183</b>	
<b>TOTAL OTHER INCOME:</b>	<b>0</b>	<b>7,183</b>	<b>7,183</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(6,545)	0	(6,545)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(6,545)</b>	<b>0</b>	<b>(6,545)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	7,173	7,173	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,173</b>	<b>7,173</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,545)</b>	<b>7,173</b>	<b>628</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	39,039	0	39,039	18
<b>Total (Acct. 427):</b>	<b>39,039</b>	<b>0</b>	<b>39,039</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF BONDS	2,041		2,041	19
<b>Total (Acct. 428):</b>	<b>2,041</b>	<b>0</b>	<b>2,041</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
2011 GO CORP BONDS INT EXP	189		189	20
<b>Total (Acct. 429):</b>	<b>189</b>	<b>0</b>	<b>189</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	1,791	0	1,791	21
<b>Total (Acct. 430):</b>	<b>1,791</b>	<b>0</b>	<b>1,791</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>42,682</b>	<b>0</b>	<b>42,682</b>	
<b>NET INCOME:</b>	<b>(146,314)</b>	<b>10</b>	<b>(146,304)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	417,213	343,891	761,104	24
<b>Total (Acct. 216):</b>	<b>417,213</b>	<b>343,891</b>	<b>761,104</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(146,314)	10	(146,304)	25
<b>Total (Acct. 433):</b>	<b>(146,314)</b>	<b>10</b>	<b>(146,304)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>270,899</b>	<b>343,901</b>	<b>614,800</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				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,199,074	0	0	0	<b>1,199,074</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,199,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,199,074</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	218,513	0	218,513	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	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>218,513</b>	<b>0</b>	<b>218,513</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	4.3	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	4,104,103	3,573,201	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,128,711	1,080,475	2
<b>Net Utility Plant</b>	<b>2,975,392</b>	<b>2,492,726</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	0	0	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	268,368	241,854	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	98,253	83,909	18
Plant Materials and Operating Supplies (154)	36,759	37,491	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	603	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
<b>Total Current and Accrued Assets</b>	<b>403,380</b>	<b>363,857</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,851	10,116	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>17,851</b>	<b>10,116</b>	
<b>Total Assets and Other Debits</b>	<b>3,396,623</b>	<b>2,866,699</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)	581,032	341,347	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	614,800	761,104	35
<b>Total Proprietary Capital</b>	<b>1,195,832</b>	<b>1,102,451</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,052,676	565,788	36
Advances from Municipality (223)	24,342	84,856	37
Other Long-Term Debt (224)	329,402	357,413	38
<b>Total Long-Term Debt</b>	<b>1,406,420</b>	<b>1,008,057</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	92,850	58,815	40
Payables to Municipality (233)	543,587	550,890	41
Customer Deposits (235)	3,439	595	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	16,521	14,415	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	56,612	46,397	46
<b>Total Current and Accrued Liabilities</b>	<b>713,009</b>	<b>671,112</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	2,828	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	78,534	85,079	49
<b>Total Deferred Credits</b>	<b>81,362</b>	<b>85,079</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,396,623</b>	<b>2,866,699</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	3,573,201	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)	3,587,386	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	510,637	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)	6,080				8
<b>Total Utility Plant</b>	<b>4,104,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	959,898	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	168,813	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,128,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,975,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	907,994				<b>907,994</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	83,573				<b>83,573</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,502				<b>12,502</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>96,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,075</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,474				<b>12,474</b>	<b>18</b>
Cost of removal	31,697				<b>31,697</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>44,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,171</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>959,898</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>959,898</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	172,481				172,481	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	7,173				7,173	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>7,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,173</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,032				1,032	18
Cost of removal	9,809				9,809	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>10,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,841</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>168,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,813</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	36,759	37,491	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>36,759</b>	<b>37,491</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 05-10	89	428	977	1
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 08-11	611	428	9,164	2
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 11-08	554	428	3,775	3
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 12-06	787	428	3,935	4
<b>Total</b>			<b>17,851</b>	
<b>Unamortized premium on debt (251)</b>				
2011 GO CORP BONDS INT EXPENSE	189	429	2,828	5
<b>Total</b>			<b>2,828</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	341,347	1
<b>Changes during year (explain):</b>		
TRANSFER FROM MUNICIPALITY	239,685	* 2
<b>Balance end of year</b>	<b>581,032</b>	

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

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### Capital Paid in by Municipality (Acct. 200) (Page F-15)

#### General footnotes

Capital Assets built by municipality - Sprinklers systems repaired/installed at Atwater Park -  
\$4140.36 Capitol Dr - \$123,313.00 Downer ave Proj - \$127,453

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## 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)	
GO BONDS	12/20/2006	10/01/2016	3.59%	425,000	1
2010 TAXABLE GO BONDS	05/11/2010	05/01/2025	4.38%	67,676	2
GO CORP BONDS 8/2011	08/08/2011	08/01/2026	2.96%	560,000	3
<b>Total Bonds (Account 221):</b>				<b>1,052,676</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
2002 ADVANCE	12/31/2002	03/01/2013	4.50%	24,342	1
1997 ADVANCE	03/15/1996	03/15/2011	5.75%	0	2
<b>Total for Account 223</b>				<b>24,342</b>	
<b>Other Long-Term Debt (224)</b>					
2008 GO PROMISSORY NOTE	11/18/2008	10/01/2018	3.73%	250,000	3
2004 STATE TRUST FUND LOAN	04/22/2004	03/15/2029	5.75%	79,402	4
<b>Total for Account 224</b>				<b>329,402</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	88,573	2
Charged electric department expense		3
Charged sewer department expense	4,798	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>93,371</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	76,075	6
Social Security taxes	16,044	7
PSC Remainder Assessment	1,252	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>93,371</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GO BOND	4,468	15,980	16,610	3,838	1
GO BOND 2011		5,843	0	5,843	2
GO BOND 2010	471	2,804	2,809	466	3
<b>Subtotal</b>	<b>4,939</b>	<b>24,627</b>	<b>19,419</b>	<b>10,147</b>	
<b>Advances from Municipality (223)</b>					
1997 ADVANCE	2,236	589	2,825	0	4
2002 ADVANCE	1,273	1,202	1,608	867	5
<b>Subtotal</b>	<b>3,509</b>	<b>1,791</b>	<b>4,433</b>	<b>867</b>	
<b>Other Long-Term Debt (224)</b>					
2004 STATE TRUST FUND LOAN	3,287	3,859	4,152	2,994	6
2005 STATE TRUST FUND LOAN UNPL	0			0	7
2008 GO PROMISSORY NOTE	2,680	10,553	10,720	2,513	8
<b>Subtotal</b>	<b>5,967</b>	<b>14,412</b>	<b>14,872</b>	<b>5,507</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,415</b>	<b>40,830</b>	<b>38,724</b>	<b>16,521</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	268,368	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
CUSTOMERS RECEIVABLES	0	11
<b>Total (Acct. 142):</b>	<b>268,368</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
WATER BILLS POSTED TO TAX ROLL	98,253	* 15
<b>Total (Acct. 145):</b>	<b>98,253</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY	543,587	* 22
<b>Total (Acct. 233):</b>	<b>543,587</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	78,534	23
NONE		24
<b>Total (Acct. 253):</b>	<b>78,534</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

#### General footnotes

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.

Account 145 delinquent bills place on tax roll

Account 233 deficit cash balance owed to municipality

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,122,620	0	0	0	<b>3,122,620</b>	<b>1</b>
Materials and Supplies	37,125	0	0	0	<b>37,125</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	933,946	0	0	0	<b>933,946</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	81,806	0	0	0	<b>81,806</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,143,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,143,993</b>	
Net Operating Income	(110,177)	0	0	0	<b>(110,177)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-5.14%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-5.14%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	85,079	0	0	0	<b>85,079</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,545	0	0	0	<b>6,545</b>	3
<b>Other (specify):</b>						
NONE	0				<b>0</b>	4
<b>Balance End of Year</b>	<b>78,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,534</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,162,425	1,101,396	1
<b>Total Sales of Water</b>	<b>1,162,425</b>	<b>1,101,396</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	15,372	13,173	2
Rents from Water Property (472 )	7,655	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	13,622	10,001	5
<b>Total Other Operating Revenues</b>	<b>36,649</b>	<b>23,174</b>	
<b>Total Operating Revenues</b>	<b>1,199,074</b>	<b>1,124,570</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	681,859	591,639	6
Pumping Expenses (620-625)	0	0	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	188,798	192,850	9
Customer Accounts Expenses (901-906)	29,497	30,703	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	236,951	225,829	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,137,105</b>	<b>1,041,021</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	83,573	71,189	13
Amortization Expense (404-407)	0	1,430	* 14
Taxes (408 )	88,573	76,909	15
<b>Total Other Operating Expenses</b>	<b>172,146</b>	<b>149,528</b>	
<b>Total Operating Expenses</b>	<b>1,309,251</b>	<b>1,190,549</b>	
<b>NET OPERATING INCOME</b>	<b>(110,177)</b>	<b>(65,979)</b>	

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## WATER OPERATING REVENUES & EXPENSES

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**Water Operating Revenues & Expenses (Page W-01)**

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A

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## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,228	218,747	603,421	5
Commercial (461.2 )	250	122,750	257,464	6
Industrial (461.3 )	0			7
Public Authority (461.4 )	29	15,270	34,785	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,507</b>	<b>356,767</b>	<b>895,670</b>	
Private Fire Protection Service (462 )	52		17,088	9
Public Fire Protection Service (463 )	1		249,667	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,560</b>	<b>356,767</b>	<b>1,162,425</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	249,667	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>249,667</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	15,372	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>15,372</b>	
<b>Rents from Water Property (472):</b>		
JOINT METERING COST CHARGED TO SEWER	7,655	7
<b>Total Rents from Water Property (472)</b>	<b>7,655</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS REVENUES	13,545	9
Return on net investment in meters charged to sewer department	77	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>13,622</b>	

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## OTHER OPERATING REVENUES (WATER)

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**Other Operating Revenues (Water) (Page W-04)**

**Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

acct 474 miscellaneous revenue - \$11,877 sale of brass fittings from retired meters.

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## 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)		0	1
Purchased Water (601)	681,859	591,639	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>681,859</b>	<b>591,639</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	0	0	* 7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
<b>Total Pumping Expenses</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	1,627	16
Maintenance of Mains (651)	151,711	149,110	17
Maintenance of Services (652)	21,412	18,702	18
Maintenance of Meters (653)	2,338	6,663	19
Maintenance of Hydrants (654)	1,809	7,053	20
Maintenance of Other Plant (655)	11,528	9,695	21
<b>Total Transmission and Distribution Expenses</b>	<b>188,798</b>	<b>192,850</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	27,488	28,491	23
Supplies and Expenses (903)	2,009	2,212	24
Uncollectible Accounts (904)		0	25

## 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>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>29,497</b>	<b>30,703</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	41,739	51,337	28
Office Supplies and Expenses (921)	8,022	8,180	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	55,772	49,723	31
Property Insurance (924)	9,959	7,062	32
Injuries and Damages (925)	13,794	0	33
Employee Pensions and Benefits (926)	91,022	100,169	34
Regulatory Commission Expenses (928)	163	0	35
Miscellaneous General Expenses (930)	2,938	2,358	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)	13,542	7,000	38
<b>Total Administrative and General Expenses</b>	<b>236,951</b>	<b>225,829</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,137,105</b>	<b>1,041,021</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

**General footnotes**

No pumping station

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.

Acct 923 - Professional fees for leak detection study and ongoing study to change water supplier.

If fuel or power purchased for pumping (622), divided by the Total KWH used for pumping on the Water Audit and Other Statistics schedule, is less than 5 cents or greater than 15 cents, please explain.

The utility purchases water - no pumping station

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		76,075	64,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,798	4,564	2
<b>Net property tax equivalent</b>		<b>71,277</b>	<b>60,323</b>	
Social Security		16,044	15,252	3
PSC Remainder Assessment		1,252	1,334	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>88,573</b>	<b>76,909</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>							
State tax rate	mills		0.161794				2
County tax rate	mills		4.497780				3
Local tax rate	mills		6.478955				4
School tax rate	mills		13.345451				5
Voc. school tax rate	mills		1.855175				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		1.440932				8
<b>Total tax rate</b>	mills		<b>27.780087</b>				9
Less: state credit	mills		1.964206				10
<b>Net tax rate</b>	mills		<b>25.815881</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>6.478955</b>				12
<b>Combined School Tax Rate</b>	mills		<b>15.200626</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.679581</b>				15
<b>Total Tax Rate</b>	mills		<b>27.780087</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.780400</b>				17
<b>Total tax net of state credit</b>	mills		<b>25.815881</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>20.146715</b>				19
Utility Plant, Jan. 1	\$	3,573,201	3,573,201				20
Materials & Supplies	\$	37,491	37,491				21
<b>Subtotal</b>	\$	<b>3,610,692</b>	<b>3,610,692</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>3,610,692</b>	<b>3,610,692</b>				24
Assessment Ratio	dec.		1.045800				25
<b>Assessed Value</b>	\$	<b>3,776,062</b>	<b>3,776,062</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>20.146715</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>76,075</b>	<b>76,075</b>				28
Tax Equivalent per 1994 PSC Report	\$	43,692					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>76,075</b>					31
Footnotes			*				32

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## PROPERTY TAX EQUIVALENT (WATER)

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

**IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.**

matches

**If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.**

matches

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

Other non local tax rate is Milwaukee Metropolitan Sewerage District (MMSD)

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	26,708	0			26,708	23
Distribution Reservoirs and Standpipes (342)	0	0			0	24
Transmission and Distribution Mains (343)	1,087,971	635,272	1,282		1,721,961	25
Services (345)	368,725	58,134	1,737		425,122	26
Meters (346)	455,479	1,605	3,322		453,762	27
Hydrants (348)	486,422	100,364	940		585,846	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	31,090	127,453	5,193		153,350	* 29
<b>Total Transmission and Distribution Plant</b>	<b>2,456,395</b>	<b>922,828</b>	<b>12,474</b>	<b>0</b>	<b>3,366,749</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,681				1,681	32
Computer Equipment (391.1)	3,202				3,202	33
Transportation Equipment (392)	148,253				148,253	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	48,323	19,178			67,501	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>201,459</b>	<b>19,178</b>	<b>0</b>	<b>0</b>	<b>220,637</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,657,854</b>	<b>942,006</b>	<b>12,474</b>	<b>0</b>	<b>3,587,386</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,657,854</b>	<b>942,006</b>	<b>12,474</b>	<b>0</b>	<b>3,587,386</b>	

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

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

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

Capitol Drive project installed new sprinkler system. The project was funded with TIF contributed capital.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	444,210		891		443,319	25
Services (345)	0				0	26
Meters (346)	0				0	27
Hydrants (348)	60,276	7,183	141		67,318	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>504,486</b>	<b>7,183</b>	<b>1,032</b>	<b>0</b>	<b>510,637</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>504,486</b>	<b>7,183</b>	<b>1,032</b>	<b>0</b>	<b>510,637</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>504,486</b>	<b>7,183</b>	<b>1,032</b>	<b>0</b>	<b>510,637</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	39,936			39,936	1
February	36,191			36,191	2
March	35,035			35,035	3
April	33,525			33,525	4
May	37,445			37,445	5
June	37,568			37,568	6
July	44,265			44,265	7
August	49,243			49,243	8
September	42,722			42,722	9
October	41,495			41,495	10
November	37,669			37,669	11
December	36,504			36,504	12
<b>Total annual pumpage</b>	<b>471,598</b>	<b>0</b>	<b>0</b>	<b>471,598</b>	

## WATER AUDIT AND OTHER STATISTICS

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

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	471,598	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>471,598</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	356,767	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>114,831</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	21,000	<b>8</b>
Gallons (000's) used for fire protection:	200	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:		<b>11</b>
Subtotal Authorized System Uses:	<b>21,200</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	2,500	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:		<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>91,131</b>	<b>18</b>
Subtotal Water Losses:	<b>93,631</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>76%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>20%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
The Village had several main breaks (19) in 2011 resulting in water loss.		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
All main breaks were repaired. A leak detection survey has been performed in 2011 to determine problem areas.		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		<b>29</b>
Date of maximum:		<b>30</b>
Cause of maximum:		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		<b>33</b>
Date of minimum:		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: MILWAUKEE WATER WORKS		<b>37</b>
Point of Delivery: NORTH DOWNER AVE		<b>38</b>
What percentage of purchased water is surface water?	100%	<b>39</b>
Number of main breaks repaired this year:	19	<b>40</b>
Number of service breaks repaired this year:	1	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	13,177	<b>43</b>
Outside municipality?		<b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE					No	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

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## PUMPING & POWER EQUIPMENT

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## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

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

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)
None	NONE					

## WATER TREATMENT PLANT

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)
None			<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input checked="" type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input type="radio"/> Yes <input checked="" type="radio"/> No	1

**Notes:**

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	117,640	2,620	2,620		117,640	*
M	D	8.000	34,910	5	5		34,910	2
M	D	12.000	9,823				9,823	3
M	D	16.000	7,373				7,373	4
<b>Total Within Municipality</b>			<b>169,746</b>	<b>2,625</b>	<b>2,625</b>	<b>0</b>	<b>169,746</b>	
<b>Total Utility</b>			<b>169,746</b>	<b>2,625</b>	<b>2,625</b>	<b>0</b>	<b>169,746</b>	

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## WATER MAINS

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

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

Main replacement was completed on 2 projects. Capitol Drive project was financed with TIF contributed capital. Downer Ave was financed with bond proceeds.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	284				284		*
L	0.750	2,781				2,781		2
M	0.750	53	1	1		53		3
L	1.000	82				82		4
M	1.000	130	20	20		130		5
L	1.250	6				6		6
M	1.250	10				10		7
L	1.500	10				10		8
M	1.500	44				44		9
L	2.000	29				29		10
M	2.000	66				66		11
M	3.000	14				14		12
M	4.000	7				7		13
M	6.000	2				2		14
<b>Total Utility</b>		<b>3,518</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>3,518</b>	<b>0</b>	

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## WATER SERVICES

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

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

Services were replaced on Downer Ave project. The project was financed with bond proceeds.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

All in Service

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*
0.625	285				285	0	1
0.750	2,948	8	2		2954	0	2
1.000	242	2	0		244	0	3
1.250	7				7	0	4
1.500	63		5		58	0	5
2.000	109		4		105	0	6
3.000	19				19	0	7
4.000	9				9	0	8
<b>Total:</b>	<b>3,682</b>	<b>10</b>	<b>11</b>	<b>0</b>	<b>3681</b>	<b>0</b>	

1) Indicate your residential meter replacement schedule:

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

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

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

**METERS (cont.)**

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

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	264	11	0	4	0	6	285	* 1
0.750	2,745	83	0	4	0	122	2954	2
1.000	197	42	0	0	0	5	244	3
1.250	0	1	0	5	0	1	7	4
1.500	10	35	0	5	0	8	58	5
2.000	34	64	0	3	0	4	105	6
3.000	8	7	0	4	0	0	19	7
4.000	3	4	0	2	0	0	9	8
<b>Total:</b>	<b>3,261</b>	<b>247</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>146</b>	<b>3681</b>	

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## METERS

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### Meters (Page W-23)

**If Tested During Year column total is zero, please explain.**

Meters are not tested as the Utility participates in a meter replacement program.

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

The Village completed a meter replacement program in 2009. All meters have been replaced. No testing or replacements will be needed until 2015

**If 2-inch or greater meters are reported as residential, please explain.**

There are several large homes with pools and/or sprinkler systems.

**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.**

No. Station meter is owned by Milwaukee Water Works

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## METERS (cont.)

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	291	18	1		308	2
<b>Total Fire Hydrants</b>	<b>291</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>308</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:	308
Number of distribution system valves end of year:	423
Number of distribution valves operated during year:	423

## LIST OF ALL STATION AND WHOLESALE METERS

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

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

## WATER CONSERVATION PROGRAMS

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

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

## WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
<b>Milwaukee County</b>	
Villages	
SHOREWOOD	3,545
<b>Total Villages:</b>	<b>3,545</b>
<b>Total Milwaukee County:</b>	<b>3,545</b>
<b>Total Company:</b>	<b>3,545</b>