



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Principal Office: W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

For the Year Ended: DECEMBER 31, 2004

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: VILLAGE OF MENOMONEE FALLS WATER UTILITY

Utility Address: W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53051

When was utility organized? 12/31/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID BATE

Title: UTILITY ACCOUNTANT

Office Address:

W156 N8480 PILGRIM RD
MENOMONEE FALLS, WI 53501

Telephone: (262) 532 - 4236

Fax Number: (262) 532 - 4219

E-mail Address: DBate@menomonee-falls.org

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

Name: MR. RICHARD A. FARRENKOPF

Title: VILLAGE MANAGER

Office Address:

W156 N8480 PILGRIM ROAD
MENOMONEE FALLS, WI 53501

Telephone: (262) 532 - 4200

Fax Number: (262) 532 - 4219

E-mail Address: RFarrenkopf@menomonee-falls.org

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

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

Name: MR. THOMAS G WIELAND, CPA

Title: PARTNER

Office Address: REILLY, PENNER & BENTON LLP

611 N BROADWAY SUITE 300
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address: TWIELAND@RPBLLP.COM

Date of most recent audit report: 2/25/2005

Period covered by most recent audit: 1/1/04 - 12/31/04

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RANDAL HAGER

Title: SUPERINTENDENT OF WATER UTILITY

Office Address:

W156 N8480 PILGRIM ROAD
MENOMONEE FALLS, WI 53051

Telephone: (262) 532 - 4807

Fax Number: (262) 532 - 4809

E-mail Address: Rhager@menomonee-falls.org

Name of utility commission/committee: VILLAGE OF MENOMONEE FALLS WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

DENNIS FARRELL
JIM JESKEWITZ
MICHAEL MCDONALD

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,207,159	5,919,222	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,790,489	2,756,393	2
Depreciation Expense (403)	681,687	718,596	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,104,662	1,025,014	5
Total Operating Expenses	4,576,838	4,500,003	
Net Operating Income	1,630,321	1,419,219	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,630,321	1,419,219	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,709	4,019	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,230	42,525	10
Miscellaneous Nonoperating Income (421)	1,809,518	2,888,854	11
Total Other Income	1,853,457	2,935,398	
Total Income	3,483,778	4,354,617	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(202,564)	0	12
Other Income Deductions (426)	583,016	544,705	13
Total Miscellaneous Income Deductions	380,452	544,705	
Income Before Interest Charges	3,103,326	3,809,912	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	757,388	815,319	14
Amortization of Debt Discount and Expense (428)	55,365	55,365	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,513	8,986	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	815,266	879,670	
Net Income	2,288,060	2,930,242	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	34,901,449	2,072,684	20
Balance Transferred from Income (433)	2,288,060	2,930,242	21
Miscellaneous Credits to Surplus (434)	28,898,523	29,898,523	22
Miscellaneous Debits to Surplus--Debit (435)	33,949,812	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	32,138,220	34,901,449	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,207,159		6,207,159	1
Total (Acct. 400):	6,207,159	0	6,207,159	
Operation and Maintenance Expense (401-402):				
Derived	2,790,489		2,790,489	2
Total (Acct. 401-402):	2,790,489	0	2,790,489	
Depreciation Expense (403):				
Derived	681,687		681,687	3
Total (Acct. 403):	681,687	0	681,687	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,104,662		1,104,662	5
Total (Acct. 408):	1,104,662	0	1,104,662	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,630,321	0	1,630,321	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,709		1,709	8
Total (Acct. 415-416):	1,709	0	1,709	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNINGS	40,386	0	40,386	11

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)
OTHER INCOME			
Interest and Dividend Income (419):			
GASB 31 ADJUSTMENT	1,844	0	1,844 12
Total (Acct. 419):	42,230	0	42,230
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	1,639,852	1,639,852 13
TID PORTION OF BOND REIMBURSED TO WATER UTILIT	70,125	0	70,125 14
GAIN ON SALE OF LAND	99,541	0	99,541 15
Total (Acct. 421):	169,666	1,639,852	1,809,518
TOTAL OTHER INCOME:	213,605	1,639,852	1,853,457

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(202,564)	██████████	(202,564) 16
NONE	0	0	0 17
Total (Acct. 425):	(202,564)	0	(202,564)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	583,016	583,016 18
NONE	0	0	0 19
Total (Acct. 426):	0	583,016	583,016
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(202,564)	583,016	380,452

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	757,388	██████████	757,388 20
Total (Acct. 427):	757,388	0	757,388
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF ALL DEBT DISCOUNT	55,365	██████████	55,365 21
Total (Acct. 428):	55,365	0	55,365
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	2,513	██████████	2,513 23
Total (Acct. 430):	2,513	0	2,513

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	815,266	0	815,266
NET INCOME:	1,231,224	1,056,836	2,288,060
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	32,629,438	2,272,011	34,901,449 26
Total (Acct. 216):	32,629,438	2,272,011	34,901,449
Balance Transferred from Income (433):			
Derived	1,231,224	1,056,836	2,288,060 27
Total (Acct. 433):	1,231,224	1,056,836	2,288,060
Miscellaneous Credits to Surplus (434):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	28,898,523	28,898,523 28
Total (Acct. 434):	0	28,898,523	28,898,523
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	29,898,523	4,051,289	33,949,812 29
Total (Acct. 435)--Debit:	29,898,523	4,051,289	33,949,812
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,962,139	28,176,081	32,138,220

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,709				1,709	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,709	0	0	0	1,709	

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	6,207,159	0	0	0	6,207,159	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	6,207,159	0	0	0	6,207,159	

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	692,801	80,283	773,084	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	57,476	6,661	64,137	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	86,944	(86,944)	0	18
All other accounts			0	19
Total Payroll	837,221	0	837,221	

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	16.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	66,011,986	63,291,261	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,466,724	12,093,071	2
Net Utility Plant	52,545,262	51,198,190	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	52,545,262	51,198,190	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,728,829	2,915,668	9
Total Other Property and Investments	1,728,829	2,915,668	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	738,718	1,457,112	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,351,152	860,450	15
Other Accounts Receivable (143)	0	3,043	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,024,443	239,554	18
Materials and Supplies (151-163)	74,759	82,067	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,189,072	2,642,226	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	463,842	519,208	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	463,842	519,208	
Total Assets and Other Debits	57,927,005	57,275,292	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,216,959	3,166,959	26
Appropriated Earned Surplus (215)	2,777,776	947,451	27
Unappropriated Earned Surplus (216)	32,138,220	34,901,449	28
Total Proprietary Capital	38,132,955	39,015,859	
LONG-TERM DEBT			
Bonds (221-222)	13,760,000	15,045,000	29
Advances from Municipality (223)	48,088	55,672	30
Other Long-Term Debt (224)	184,948	180,552	31
Total Long-Term Debt	13,993,036	15,281,224	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	36,447	499,996	33
Payables to Municipality (233)	0	1,388,616	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	65,502	82,735	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	253,814	260,423	41
Total Current and Accrued Liabilities	355,763	2,231,770	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,529,788	666,920	43
Other Deferred Credits (253)	3,915,463	79,519	44
Total Deferred Credits	5,445,251	746,439	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	57,927,005	57,275,292	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	63,291,261	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	29,315,241	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	35,207,034	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)	1,489,711				9
Total Utility Plant	66,011,986	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,297,636	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,169,088	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	13,466,724	0	0	0	
Net Utility Plant	52,545,262	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	7,503,662				7,503,662	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	681,687				681,687	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	92,603				92,603	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION DEPRECIATIO	54,051				54,051	9
Salvage	0				0	10
Other credits (specify):						11
TO CORRECT 2003 CLOSING OF A	4,051,289				4,051,289	12
					0	13
					0	14
					0	15
Total credits	4,879,630	0	0	0	4,879,630	16
Debits during year						17
Book cost of plant retired	34,367				34,367	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	4,051,289				4,051,289	
					0	
					0	23
					0	24
Total debits	4,085,656	0	0	0	4,085,656	25
Balance end of year (111.1)	8,297,636	0	0	0	8,297,636	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,589,409				4,589,409	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	583,016				583,016	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	583,016	0	0	0	583,016	16
Debits during year						17
Book cost of plant retired	3,337				3,337	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	3,337	0	0	0	3,337	25
Balance end of year (111.1)	5,169,088	0	0	0	5,169,088	26

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	74,759	82,067	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	74,759	82,067	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 MORTGAGE REVENUE BONDS	11,947	428	136,393	1
2000 BOND ANTICIPATION NOTES	1,999	428	26,985	2
2000 MORTGAGE REVENUE BONDS	3,700	428	1,850	3
2001 REFUNDING	37,720	428	298,614	4
Total			463,842	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,166,959	1
Changes during year (explain):		
PRINCIPAL PAYMENTS ON BONDS-SEE FOOTNOTE	50,000	2
Balance end of year	<u>3,216,959</u>	

BONDS (ACCTS. 221 AND 222)

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)	
1996 REVENUE BONDS	06/01/1996	12/01/2016	6.00%	5,800,000	1
1998 REVENUE BONDS	09/15/1998	12/01/2018	5.00%	1,450,000	2
2000 REVENUE BONDS	06/01/2000	12/01/2018	5.75%	1,200,000	3
2000 REVENUE BOND ANTICIPATION NOTES	07/01/2000	07/01/2005	5.00%	310,000	4
2001 REFUNDING	06/01/2001	12/01/2012	4.52%	5,000,000	5
Total Bonds (Account 221):				13,760,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 13,760,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CONSTRUCTION	12/31/1998	12/31/2010	6.00%	48,088	1
Total for Account 223				48,088	
Other Long-Term Debt (224)					
LOAN PAYABLE TO TID #3	12/31/2001	12/01/2018	0.00%	184,948	2
Total for Account 224				184,948	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,104,662	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,104,662</u>	
Taxes paid during year:		
County, state and local taxes	1,035,780	6
Social Security taxes	62,042	7
PSC Remainder Assessment	6,840	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,104,662</u>	
Balance end of year	<u><u>0</u></u>	

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)	
Bonds (221)					
1998 TID #3 REVENUE BONDS	5,851	70,126	70,213	5,764	1
1996 MORTGAGE REVENUE BOND	29,157	348,472	349,881	27,748	2
2000 MORTGAGE REVENUE BOND	5,964	71,125	71,563	5,526	3
2000 REVENUE BOND ANTICIPATION NOTES	15,500	23,250	31,000	7,750	4
2001 REFUNDING	20,518	244,415	246,219	18,714	5
Subtotal	76,990	757,388	768,876	65,502	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	5,745	2,513	8,258	0	6
Subtotal	5,745	2,513	8,258	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	82,735	759,901	777,134	65,502	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVED PER BOND AND NOTE AGREEMENTS	1,728,829	5
Total (Acct. 128):	1,728,829	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,351,152	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE	0	12
Total (Acct. 142):	1,351,152	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

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)	
Receivables from Municipality (145):		
TID INCREMENT	119,163	16
MUNICIPAL BILLINGS	315	17
DUE FROM OTHER FUNDS	904,965	18
Total (Acct. 145):	1,024,443	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	3,848,725	26
DEFERRED CREDITS - SEE FOOTNOTE #1 ON PAGE F-22	63,399	27
DEFERRED REVENUE	3,339	28
Total (Acct. 253):	3,915,463	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	29,681,056	0	0	0	29,681,056	1
Materials and Supplies	78,413	0	0	0	78,413	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,900,649	0	0	0	7,900,649	4
Customer Advances for Construction	1,098,354				1,098,354	5
Regulatory Liability	1,924,362	0	0	0	1,924,362	6
NONE					0	7
Average Net Rate Base	18,836,104	0	0	0	18,836,104	
Net Operating Income	1,630,321	0	0	0	1,630,321	8
Net Operating Income as a percent of						
Average Net Rate Base	8.66%	N/A	N/A	N/A	8.66%	

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					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	4,051,289	0	0	0	4,051,289	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	202,564				202,564	4
Other (specify): NONE					0	5
Balance End of Year	3,848,725	0	0	0	3,848,725	

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-14)

General footnotes

During the year ended 12/31/98, the water utility issued \$1,725,000 in water utility revenue bonds. This borrowing was used to finance certain water utility improvements that will be paid for by the Village of Menomonee Falls TID District #3. The proceeds of this water issue were recorded in the tax incremental district. Annually, the water utility will receive reimbursements from the TID District equaling the debt service requirements (principal and interest).

The issue was recorded as follows: Notes Payable was credited and capital paid in by municipality was debited for \$1,725,000. At December 31 of each year that the debt is outstanding, the water utility will record a receivable for the amount of the subsequent year's debt service requirements. The principal portion of this receivable will be credited to Capital Paid in by Municipality and the interest portion of the receivable will be credited as follows: the portion attributable to interest expense already incurred will be credited to nonoperating revenue thus offsetting interest expense incurred. The portion of interest which will be incurred during the next year will be recorded as a deferred credit. The following year, the amount recorded as a deferred credit will be reclassified to nonoperating revenue. In this manner, when the debt reaches its maturity, the capital paid in by municipality account will have recovered the original debt issuance of \$1,725,000 and the water utility will have offset all interest expense associated with this bond issue with nonoperating revenue. This method of recording these transactions allows for the matching of revenues and expenses in the period in which they are incurred.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

Other Long-Term Debt/Loan Payable to TID #3

In 1998, the water utility issued \$1,725,000 in water utility revenue bonds for which the required reserves were established in the Village of Menomonee Falls Debt Service Fund. During the year ended 12/31/01, upon the advice of the legal counsel, it was determined that the required reserves in regards to this issue should be kept in the water utility.

It was also determined to be inappropriate to use water utility resources to establish this reserve since the Village of Menomonee Falls TID District #3 received the proceeds. In order to establish the reserves in the water utility, TID #3 transferred sufficient funds to the water utility in the form of a long-term loan.

At the end of each year, the required reserve regarding this debt issue will be calculated and the long-term loan payable will be adjusted through a transfer of funds either to or from the TID District #3 so that the loan payable equals the required reserve. As the debt reaches maturity, the water utility will begin to reduce the balance by not accepting the actual cash transfers for the changes in the required reserves and/or the reimbursements from the TID District for the annual debt service requirements.

In this manner, the reserves will remain in the water utility and there is no operating effect of these transactions.

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

F-19 Account 145

TID Increment

This is the receivable associated with the Revenue Bonds referred to in the footnote regarding Account 200 that is for Page F-14. Please refer to that footnote for a complete explanation.

Due From Other Funds

The amount reported on this line consists of working capital that was transferred to other funds within the Village of Menomonee Falls. These transfers are settled on a monthly basis.

Signature Page (Page ii)

General footnotes

Independent Auditors' Report

Village of Menomonee Falls
Menomonee Falls, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report for the Village of Menomonee Falls Water Utility as of December 31, 2004 in the accompanying prescribed form in accordance with statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differs from United States generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designed for those who are not informed about such differences.

Reilly, Penner & Benton LLP

March 31, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,905,456	5,644,138	1
Total Sales of Water	5,905,456	5,644,138	
Other Operating Revenues			
Forfeited Discounts (470)	16,335	30,691	2
Miscellaneous Service Revenues (471)	11,962	16,430	3
Rents from Water Property (472)	218,824	169,780	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	54,582	58,183	6
Total Other Operating Revenues	301,703	275,084	
Total Operating Revenues	6,207,159	5,919,222	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,116,228	1,138,966	7
Pumping Expenses (620-633)	422,913	398,932	8
Water Treatment Expenses (640-652)	56,472	52,266	9
Transmission and Distribution Expenses (660-678)	288,877	318,652	10
Customer Accounts Expenses (901-905)	41,159	37,895	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	864,840	809,682	13
Total Operation and Maintenance Expenses	2,790,489	2,756,393	
Other Operating Expenses			
Depreciation Expense (403)	681,687	718,596	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,104,662	1,025,014	16
Total Other Operating Expenses	1,786,349	1,743,610	
Total Operating Expenses	4,576,838	4,500,003	
NET OPERATING INCOME	1,630,321	1,419,219	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	240	1	13,813	1
Commercial	21	1	1,202	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	261	2	15,015	
Metered Sales to General Customers (461)				
Residential	12,832	595,978	2,689,234	4
Commercial	949	321,466	1,018,351	5
Industrial	265	168,703	454,166	6
Total Metered Sales to General Customers (461)	14,046	1,086,147	4,161,751	
Private Fire Protection Service (462)	396		144,328	7
Public Fire Protection Service (463)	14,046		1,535,367	8
Other Sales to Public Authorities (464)	63	16,498	48,995	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	28,812	1,102,647	5,905,456	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,535,367	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	1,535,367	
Forfeited Discounts (470):		
Customer late payment charges	16,335	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	16,335	
Miscellaneous Service Revenues (471):		
SERVICE CALLS AND SPRINKLING METERS	11,962	7
Total Miscellaneous Service Revenues (471)	11,962	
Rents from Water Property (472):		
HYDRANT AND METER RENTAL	110,609	8
WATER TOWER LEASES (USED FOR ANTENNAS)	108,215	9
Total Rents from Water Property (472)	218,824	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	46,350	11
Other (specify): WATER TEST KITS	8,232	12
Total Other Water Revenues (474)	54,582	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	1,107,815	1,137,735	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	8,413	1,231	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	1,116,228	1,138,966	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	136,141	128,310	17
Pumping Labor and Expenses (624)	230,414	213,130	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	15,713	12,534	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	40,645	44,958	25
Total Pumping Expenses	422,913	398,932	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	10,608	10,157	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	45,368	37,482	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	496	4,627	33
Total Water Treatment Expenses	56,472	52,266	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	23,113	23,215	36
Meter Expenses (663)	10,394	16,017	37
Customer Installations Expenses (664)	53	1,923	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	32,266	8,937	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,937	6,067	43
Maintenance of Transmission and Distribution Mains (673)	75,319	123,942	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	21,743	30,491	46
Maintenance of Meters (676)	55,802	40,824	47
Maintenance of Hydrants (677)	68,250	67,236	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	288,877	318,652	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	14,517	16,380	51
Customer Records and Collection Expenses (903)	19,200	17,395	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	7,442	4,120	54
Total Customer Accounts Expenses	41,159	37,895	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	287,695	308,471	56
Office Supplies and Expenses (921)	59,628	49,326	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	50,583	55,465	59
Property Insurance (924)	12,600	52,290	60
Injuries and Damages (925)	29,156	29,517	61
Employee Pensions and Benefits (926)	399,335	296,733	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	25,843	17,880	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	864,840	809,682	
Total Operation and Maintenance Expenses	2,790,489	2,756,393	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,055,177	974,576	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		19,397	18,893	2
Net property tax equivalent		1,035,780	955,683	
Social Security		62,042	62,630	3
PSC Remainder Assessment		6,840	6,701	4
Other (specify): NONE			0	5
Total tax expense		<u>1,104,662</u>	<u>1,025,014</u>	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222000				3
County tax rate	mills		2.342700				4
Local tax rate	mills		5.269600				5
School tax rate	mills		12.278700				6
Voc. school tax rate	mills		1.399200				7
Other tax rate - Local	mills		0.854600				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.366800				10
Less: state credit	mills		1.526100				11
Net tax rate	mills		20.840700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.269600				14
Combined School Tax Rate	mills		13.677900				15
Other Tax Rate - Local	mills		0.854600				16
Total Local & School Tax	mills		19.802100				17
Total Tax Rate	mills		22.366800				18
Ratio of Local and School Tax to Total	dec.		0.885335				19
Total tax net of state credit	mills		20.840700				20
Net Local and School Tax Rate	mills		18.450991				21
Utility Plant, Jan. 1	\$	63,291,261	63,291,261				22
Materials & Supplies	\$	82,067	82,067				23
Subtotal	\$	63,373,328	63,373,328				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	63,373,328	63,373,328				26
Assessment Ratio	dec.		0.902400				27
Assessed Value	\$	57,188,091	57,188,091				28
Net Local & School Rate	mills		18.450991				29
Tax Equiv. Computed for Current Year	\$	1,055,177	1,055,177				30
Tax Equivalent per 1994 PSC Report	\$	716,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,055,177					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	65,797		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)	1,627,027		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,692,824	0	
PUMPING PLANT			
Land and Land Rights (320)	452,945		12
Structures and Improvements (321)	2,520,813		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,880,919		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	160,495	54,593	20
Total Pumping Plant	5,015,172	54,593	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	89,138		23
Total Water Treatment Plant	89,138	0	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			65,797	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)			1,627,027	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,692,824	
PUMPING PLANT				
Land and Land Rights (320)	143,259		309,686	12
Structures and Improvements (321)			2,520,813	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,880,919	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			215,088	20
Total Pumping Plant	143,259	0	4,926,506	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			89,138	23
Total Water Treatment Plant	0	0	89,138	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	51,270		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,513,131		26
Transmission and Distribution Mains (343)	11,989,547	102,500	27
Fire Mains (344)	0		28
Services (345)	467,616		29
Meters (346)	2,329,988	84,975	30
Hydrants (348)	1,671,355	7,897	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,022,907	195,372	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,303,872		34
Office Furniture and Equipment (391)	55,538		35
Computer Equipment (391.1)	190,728		36
Transportation Equipment (392)	632,201	18,436	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,176		39
Laboratory Equipment (395)	21,280		40
Power Operated Equipment (396)	448,137		41
Communication Equipment (397)	476,241		42
SCADA Equipment (397.1)	57,658		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	3,226,831	18,436	
Total utility plant in service directly assignable	30,046,872	268,401	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	30,046,872	268,401	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			51,270 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			3,513,131 26
Transmission and Distribution Mains (343)	796	(633,897)	11,457,354 27
Fire Mains (344)			0 28
Services (345)	71	(188,509)	279,036 29
Meters (346)	11,305		2,403,658 30
Hydrants (348)	421		1,678,831 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,593	(822,406)	19,383,280
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,303,872 34
Office Furniture and Equipment (391)			55,538 35
Computer Equipment (391.1)			190,728 36
Transportation Equipment (392)	21,774		628,863 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,176 39
Laboratory Equipment (395)			21,280 40
Power Operated Equipment (396)			448,137 41
Communication Equipment (397)			476,241 42
SCADA Equipment (397.1)			57,658 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	21,774	0	3,223,493
Total utility plant in service directly assignable	177,626	(822,406)	29,315,241
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	177,626	(822,406)	29,315,241

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	22,699,562	868,622	27
Fire Mains (344)	0		28
Services (345)	7,234,708	604,170	29
Meters (346)	0		30
Hydrants (348)	2,813,843	167,060	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	32,748,113	1,639,852	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	32,748,113	1,639,852	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	32,748,113	1,639,852	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
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)	1,509	633,897	24,200,572 27
Fire Mains (344)			0 28
Services (345)	1,120	188,509	8,026,267 29
Meters (346)			0 30
Hydrants (348)	708		2,980,195 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,337	822,406	35,207,034
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	3,337	822,406	35,207,034
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,337	822,406	35,207,034

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	606,076	3.10%	50,438	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	606,076		50,438	
PUMPING PLANT				
Structures and Improvements (321)	557,027	3.20%	80,666	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	605,924	4.40%	82,760	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	51,269	4.40%	8,263	15
Total Pumping Plant	1,214,220		171,689	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	89,138	6.70%		17
Total Water Treatment Plant	89,138		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	958,463	1.90%	66,750	19
Transmission and Distribution Mains (343)	1,389,049	1.30%	156,525	20
Fire Mains (344)	0			21
Services (345)	110,612	2.90%	13,560	22
Meters (346)	853,731	10.00%	185,205	23
Hydrants (348)	305,869	2.20%	36,852	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					656,514	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	656,514	
321					637,693	8
322					0	9
323					0	10
324					0	11
325					688,684	12
326					0	13
327					0	14
328					59,532	15
	0	0	0	0	1,385,909	
331					0	16
332					89,138	17
	0	0	0	0	89,138	
341					0	18
342					1,025,213	19
343	796				1,544,778	20
344					0	21
345	71				124,101	22
346	11,305				1,027,631	23
348	421				342,300	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,617,724		458,892	
GENERAL PLANT				
Structures and Improvements (390)	384,126	2.90%	37,812	26
Office Furniture and Equipment (391)	47,658	8.30%	4,610	27
Computer Equipment (391.1)	190,728	25.00%		28
Transportation Equipment (392)	504,049	20.00%	54,051	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	38,716	8.30%	2,459	31
Laboratory Equipment (395)	16,318	6.70%	1,426	32
Power Operated Equipment (396)	272,493	10.00%	35,481	33
Communication Equipment (397)	464,758	10.00%	11,483	34
SCADA Equipment (397.1)	57,658	10.00%		35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,976,504		147,322	
Total accum. prov. directly assignable	7,503,662		828,341	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,503,662		828,341	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	12,593	0	0	0	4,064,023
390					421,938 26
391					52,268 27
391.1					190,728 28
392	21,774				536,326 29
393					0 30
394					41,175 31
395					17,744 32
396					307,974 33
397					476,241 34
397.1					57,658 35
398					0 36
399					0 37
	21,774	0	0	0	2,102,052
	34,367	0	0	0	8,297,636
					0 38
	34,367	0	0	0	8,297,636

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	2,254,683	1.30%	300,731
Fire Mains (344)	0		21
Services (345)	1,840,302	2.90%	218,551
Meters (346)	0		23
Hydrants (348)	494,424	2.20%	63,734

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	1,509				2,553,905 20
344					0 21
345	1,120				2,057,733 22
346					0 23
348	708				557,450 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	4,589,409		583,016
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	4,589,409		583,016
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	4,589,409		583,016

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>3,337</u>	0	0	0	<u>5,169,088</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	<u>3,337</u>	0	0	0	<u>5,169,088</u>
					0 38
	<u>3,337</u>	0	0	0	<u>5,169,088</u>

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	95,077		6,692	101,769	1
February	88,247		6,299	94,546	2
March	102,839		7,104	109,943	3
April	94,800		7,421	102,221	4
May	97,232		7,581	104,813	5
June	118,319		7,911	126,230	6
July	119,007		10,885	129,892	7
August	129,316		12,982	142,298	8
September	126,608		12,757	139,365	9
October	101,446		9,676	111,122	10
November	99,872		7,333	107,205	11
December	93,753		7,496	101,249	12
Total annual pumpage	1,266,516	0	104,137	1,370,653	
Less: Water sold				1,102,647	13
Volume pumped but not sold				268,006	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				32,173	16
Volume related to equipment/system malfunction				64,077	17
Non-utility volume NOT included in water sales				18,575	18
Total volume not sold but accounted for				114,825	19
Volume pumped but unaccounted for				153,181	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,987	23
Date of maximum: 9/12/2004					24
Cause of maximum:					25
No restrictions on lawn sprinkling during summer.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,564	26
Date of minimum: 5/30/2004					27
Total KWH used for pumping for the year				1,364,892	28
If water is purchased: Vendor Name: CITY OF MILWAUKEE					29
Point of Delivery: BRADLEY AND SILVER SPRING PUMPSTATIONS					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
APPLETON AVE 1932	2	1,408	10	0	No	1
PILGRIM RD 1957	3	1,325	16	1,152,000	Yes	2
MARGARET RD.	4	65	26	1,440,000	Yes	3
TOWN HALL RD	5	1,379	16	1,440,000	Yes	4
MENOMONEE AVE.	6	58	20	201,600	Yes	5
MARGARET RD.	7	1,324	16	1,440,000	Yes	6
FOX RIDGE CT.	8	420	21	1,152,000	Yes	7
RUSSELL CT.	9	1,700	28	2,016,000	Yes	8

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)	
LAKE MICHIGAN VIA CITY OF MIL'	0	0	0	0	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	R 1 AUXILLARY-SN #155426	BOOSTER 1-SN # 4021902	BOOSTER 1-SN # K-4H2-010209	1
Location	MENOMONEE FALLS WELL #5	MENOMONEE FALLS WELL #4	WELL #5-TOWN HALL ROAD	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE/ BOWLER	LAYNE/ BOWLER	LAYNE	5
Year Installed	1991	1995	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	750	1,100	8
Pump Motor or Standby Engine Mfr	WAUKESHA ENGINE	WAUKESHA ENGINE	LAYNE	9 10
Year Installed	1968	1994	1999	11
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	12
Horsepower	25	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1-SN #0199-7246A	BOOSTER 1-SN #0199-7247A	BOOSTER 2 AUX-SN #223091	14
Location	SILVER SPRING ROAD	LEON BOOSTER STATION	WELL #3 PILGRIM ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE	18
Year Installed	1999	1999	1972	19
Type	OTHER	OTHER	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	2,000	1,200	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	WAUKESHA ENGINE	22 23
Year Installed	1999	1999	1972	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	60	100	75	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	BOOSTER 2-SN #0199-7246C	BOOSTER 2-SN #0199-7247B	BOOSTER 2-SN #102776	1
Location	SILVER SPRING ROAD	J ROAD BOOSTER STATION	WELL #4 MARGARET ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE	5
Year Installed	1999	1999	1996	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	2,000	1,250	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	US ELECTRIC	10
Year Installed	1999	1999	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 3-SN #0199-7246B	BOOSTER 3-SN #0199-7247C	PUMP 1-SN #16557	14
Location	SILVER SPRING ROAD	J ROAD BOOSTER STATION	WELL #8 FOX RIDGE CT	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	LAYNE/ BOWLER	18
Year Installed	1999	1999	1998	19
Type	OTHER	OTHER	VERTICAL TURBINE	20
Actual Capacity (gpm)	900	2,000	750	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	G.E.	23
Year Installed	1999	1999	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	100	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	SN #341-BFAS-9410597	SN #42704	SN #42705	1
Location	FIELD BOOSTER PUMP #1 #4 MARGARET RD PUMP #1	MARGARET RD BOOSTER #1		2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AURORA	LAYNE	LAYNE	5
Year Installed	1994	1998	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	1,350	8
Pump Motor or Standby Engine Mfr	MARATHON	G.E.	G.E.	9 10
Year Installed	1994	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #70952	SN #70953	SN #781C0064	14
Location	3 PILGRIM RD BOOSTER #2	3 PILGRIM RD BOOSTER #1	MENOMONEE AVE PUMP #1	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	BYRON JACKSON	18
Year Installed	1972	1972	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	650	1,000	21
Pump Motor or Standby Engine Mfr	GE	GE	US ELECTRIC MOTOR	22 23
Year Installed	1972	1972	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	10	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	SN #86-07941-1	SN #86-07941-2	SN #891CQ9503	1
Location	R OAKS BOOSTER PUMP #1 R OAKS BOOSTER PUMP #2 #7 MARGARET RD PUMP #1			2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORA	AURORA	BYRON JACKSON	5
Year Installed	1987	1987	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	250	250	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	BYRON JACKSON	9 10
Year Installed	1987	1987	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #911-R-1470	SN #98-06125-1	SN #98-06126	14
Location	#5 TOWN HALL RD PUMP #1 } RUSSELL CT BOOSTER #3 } RUSSELL CT BOOSTER #2			15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	BYRON JACKSON	AURORA	AURORA	18
Year Installed	1991	1998	1998	19
Type	SUBMERSIBLE	OTHER	OTHER	20
Actual Capacity (gpm)	1,000	1,500	800	21
Pump Motor or Standby Engine Mfr	BYRON JACKSON	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1991	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	75	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	SN #AS91-4604	SN #AS91-460-4	SN #B990868425	1
Location	EMORE BOOSTER PUMP #1 EMORE BOOSTER PUMP #2 LVER SPRING GENERATOR			2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	CUMMINS	5
Year Installed	1991	1991	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	310	310	2,500	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	ONAN	9 10
Year Installed	1991	1991	1999	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	5	5	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN #C990889985	SN #F-98075475	SN #K-4H2-010210	14
Location	WATER STATION GENERATOR RUSSELL CT GENERATOR TOWN HALL RD BOOSTER 2			15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CUMMINS	NA	LAYNE	18
Year Installed	1999	1998	1999	19
Type	OTHER	OTHER	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,000	3,000	750	21
Pump Motor or Standby Engine Mfr	ONAN	CUMMINS ONAN	LAYNE	22 23
Year Installed	1999	1998	1999	24
Type	DIESEL	DIESEL	ELECTRIC	25
Horsepower	250	150	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	SN #M2158960	SN #ME389618	SN 3375523	1
Location	APPLETON AVE BOOSTER 1#2 APPLETON AVE PUMP #1 #3 PILGRIM ROAD PUMP #1			2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1994	1997	1998	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	335	800	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	FRANKLIN ELPO	EXODYNE	9 10
Year Installed	1994	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	175	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SN 98-06125-2	SN 98-RN-1352		14
Location	RUSSELL CT BOOSTER #1 LL #9 RUSSELL CT PUMP #1			15
Purpose	B	P		16
Destination	D	R		17
Pump Manufacturer	AURORA	BYRON JACKSON		18
Year Installed	1998	1998		19
Type	OTHER	SUBMERSIBLE		20
Actual Capacity (gpm)	1,500	1,400		21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	BYRON JACKSON		22 23
Year Installed	1998	1998		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	350		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	CTY Q	KOHLEL LANE	PUMPING STATION #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1960	1988	1932	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	77	100	0	6
Total capacity in gallons (actual)	1,000,000	1,000,000	212,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	WELLHOUSE	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	NG STATION #3 PILGRIM RD	PUMPING STATION #4A	PUMPING STATION #4B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1972	1988	1961	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	725,000	1,000,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	PUMPING STATION #5 IELD TANK FAIR OAK PKWY		STATION #9	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1968	1990	1998	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	104	0	6
Total capacity in gallons (actual)	1,000,000	250,000	1,300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WER ROAD APPLETON AVE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	119		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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								
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	D	2.000	620	0	0	0	620	1
P	D	2.000	360	0	0	0	360	2
M	D	3.000	260	0	0	0	260	3
M	D	4.000	7,149	0	70	0	7,079	4
P	D	4.000	241	0	0	0	241	5
M	D	6.000	148,705	0	74	0	148,631	6
P	D	6.000	38,538	1,377	0	0	39,915	7
M	D	8.000	102,993	0	0	0	102,993	8
P	D	8.000	355,283	15,093	0	0	370,376	9
M	D	10.000	1,880	0	0	0	1,880	10
P	D	10.000	549	0	0	0	549	11
M	T	12.000	73,332	0	0	0	73,332	12
P	T	12.000	131,978	4,870	0	0	136,848	13
M	T	16.000	49,925	0	0	0	49,925	14
P	T	16.000	135,767	36	0	0	135,803	15
P	T	20.000	12,878	0	0	0	12,878	16
Total Within Municipality			1,060,458	21,376	144	0	1,081,690	
Total Utility			1,060,458	21,376	144	0	1,081,690	

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	5	0	0	0	5		1
P	0.625	5	0	0	0	5		2
M	0.750	2,428	0	0	0	2,428		3
P	0.750	2	0	0	0	2		4
P	1.000	1,125	0	0	0	1,125		5
M	1.000	4,613	0	1	0	4,612		6
L	1.000	130	0	0	0	130		7
M	1.250	101	0	0	0	101		8
P	1.250	721	212	0	0	933		9
M	1.500	35	0	0	0	35		10
L	1.500	7	0	1	0	6		11
P	1.500	63	0	0	0	63		12
P	2.000	73	12	0	0	85		13
M	2.000	53	0	0	0	53		14
M	3.000	10	0	0	0	10		15
P	4.000	23	0	0	0	23		16
M	4.000	31	0	0	0	31		17
M	6.000	44	0	0	0	44		18
P	6.000	129	4	0	0	133		19
M	8.000	48	0	0	0	48		20
P	8.000	38	0	0	0	38		21
M	10.000	5	0	0	0	5		22
M	12.000	2	0	0	0	2		23
P	12.000	4	0	0	0	4		24
Total Utility		9,695	228	2	0	9,921	0	

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)	
0.750	13,283	500	13	(52)	13,718	17	1
1.000	339	22	9	20	372	5	2
1.500	261	6	5	(1)	261	100	3
2.000	105	4	0	(2)	107	17	4
3.000	41	0	0	(1)	40	23	5
4.000	16	0	0	1	17	8	6
6.000	6	0	0	0	6	6	7
Total:	14,051	532	27	(35)	14,521	176	

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)	
0.750	12,922	485	80	11	0	220	13,718	1
1.000	35	224	85	18	0	10	372	2
1.500	2	170	60	22	0	7	261	3
2.000	0	75	21	7	0	4	107	4
3.000	0	19	14	6	0	1	40	5
4.000	0	8	5	2	0	2	17	6
6.000	0	2	3	1	0	0	6	7
Total:	12,959	983	268	67	0	244	14,521	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,488	66	3		2,551	2
Total Fire Hydrants	2,488	66	3	0	2,551	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	2,551
Number of distribution system valves end of year:	3,079
Number of distribution valves operated during year:	261

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

Done

Water Operation & Maintenance Expenses (Page W-05)

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

1. A/C 671 Maintenance of Structures and Improvements

The heating system was upgraded in the building, garage and Well #4.

2. A/C 673 Maintenance of Transmission and Distribution Mains

During 2004, there were fewer main breaks, which resulted in less overtime worked than in the prior year.

3. A/C 676 Maintenance of Meters

There was an increase in service calls/rereadings due to the implementation of new Financial Services Software in the Village.

4. A/C 921 Office Supplies

This increase is caused mainly by an increase over the prior year in the Digger's Hotline expenses of approximately \$6,000. Additionally, there was an increase in the purchase of office supplies of about \$4,000 more than in 2003.

5. A/C 924 Property Insurance

The allocation of property insurance was reallocated across the funds of the Village. In addition, a surplus in an Internal Service Fund of the Village is being used to reduce insurance payments for the other funds of the Village.

6. A/C 926 Employee Pension and Benefits

The current year amount included a payout of approximately \$128,000 to settle the pension liability.

WATER OPERATING SECTION FOOTNOTES

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.

Explanation of the Local Tax Rates:

Interceptor Sewer Tax Rate	0.0928
Storm Water Tax Rate	0.2497
Library Tax Rate	0.5121
 Total Local Tax Rate	 0.8546

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

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

A/C 320 Land and Land Rights

A portion of land with an original cost of \$143,259 was sold during 2004.

If Adjustments for any account are nonzero, please explain.

All adjustments for the Mains (343), Services (345), and Hydrants (348) were to transfer assets from non-contributed assets into the contributed portion of these assets due to them being paid for by Special Assessments during 2004.

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

If Adjustments for any account are nonzero, please explain.

For accounts 343, 345 and 348, Mains, Services and Hydrants, the adjustment column reflects the balances that were specially assessed in 2004 and therefore transferred from the non-contributed assets of the Utility.

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.

All of the additions to mains during 2004 were financed through developers, special assessments based on the cost of the additions, or water utility operations.

Water Services (Page W-22)

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

The additions made during 2004 were financed by developer contributions and water utility operations.

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

All of the utility-owned services are in use as of the end of 2004.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

General footnotes

Under normal circumstances, the Water Utility would test at least 10% of the meters on an annual basis, and replace the meters every 20 years. However, during 2004, the Utility remained understaffed, having two less employees than in recent years. The Utility expects to be able to return to testing at the required levels during 2005.

Explain all reported adjustments.

All adjustments are to adjust to actual the number of meters held at year end.

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

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

The Utility uses technologically advanced meters which have an expected useful life of 20 years, therefore, they have chosen to meet the criteria per the State of Wisconsin Administrative Code that allows the meters to be replaced at least every 20 years. The Utility follows a systematic plan whereby each meter battery is replaced every eight years and each meter battery and bottom meter are replaced every sixteen years.

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.

The station meters are all tested twice a year to ensure their accuracy.
