



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: SOUTH MILWAUKEE WATER UTILITY

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Principal Office: 100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

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For the Year Ended: DECEMBER 31, 2005

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SOUTH MILWAUKEE WATER UTILITY

**Utility Address:** 100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**When was utility organized?** 1/1/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** <http://www.ci.south-milwaukee.wi.us/wateruti.htm>

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

**Name:** MR DOUGLAS FISCHER

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

**E-mail Address:** [fischer@ci.south-milwaukee.wi.us](mailto:fischer@ci.south-milwaukee.wi.us)

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

**Name:** WENDI UNGER

**Title:** CPA

**Office Address:** VIRCHOW KRAUSE & COMPANY

115 SOUTH 84TH STREET  
P.O. BOX  
MILWAUKEE, WI 53214

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

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

**E-mail Address:** [wunger@virchowkrause.com](mailto:wunger@virchowkrause.com)

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

**Name:** JOHN SKORUPSKI

**Title:** PRESIDENT

**Office Address:**

100 MARSHALL AVENUE  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** WENDI UNGER

**Title:** CPA

**Office Address:** VIRCHOW KRAUSE & COMPANY

115 SOUTH 84TH STREET

P.O. BOX

MILWAUKEE, WI 53214

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

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

**E-mail Address:** wunger@virchowkrause.com

**Date of most recent audit report:** 1/24/2006

**Period covered by most recent audit:** 1/1/2005 - 12/31/2005

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

**Name:** MR DOUGLAS FISCHER

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE

P.O. BOX 130

SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074 EXT

**E-mail Address:** fischer@ci.south-milwaukee.wi.us

**Name of utility commission/committee:** BOARD OF WATER UTILITY COMMISSIONERS

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

MR MATT GLASKE

MR DAN KOJIS

MR FRED MANTEY, SECRETARY

MR JOHN SKORUPSKI, PRESIDENT

MS LIESEL WHITNEY-SCHULTE

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

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

**Date of Ordinance:** [REDACTED]

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,315,194	2,025,885	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,185,328	1,221,081	2
Depreciation Expense (403)	246,744	217,603	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	257,556	262,512	5
<b>Total Operating Expenses</b>	<b>1,689,628</b>	<b>1,701,196</b>	
<b>Net Operating Income</b>	<b>625,566</b>	<b>324,689</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>625,566</b>	<b>324,689</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	86,707	38,733	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>86,707</b>	<b>38,733</b>	
<b>Total Income</b>	<b>712,273</b>	<b>363,422</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(18,682)	(18,682)	12
Other Income Deductions (426)	16,375	12,906	13
<b>Total Miscellaneous Income Deductions</b>	<b>(2,307)</b>	<b>(5,776)</b>	
<b>Income Before Interest Charges</b>	<b>714,580</b>	<b>369,198</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,000	3,079	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	228,167	111,383	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	75,670	0	19
<b>Total Interest Charges</b>	<b>158,497</b>	<b>114,462</b>	
<b>Net Income</b>	<b>556,083</b>	<b>254,736</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,058,816	5,804,080	20
Balance Transferred from Income (433)	556,083	254,736	21
Miscellaneous Credits to Surplus (434)	0	1,588,769	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,588,769	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,614,899</b>	<b>6,058,816</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,315,194		2,315,194	1
<b>Total (Acct. 400):</b>	<b>2,315,194</b>	<b>0</b>	<b>2,315,194</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,185,328		1,185,328	2
<b>Total (Acct. 401-402):</b>	<b>1,185,328</b>	<b>0</b>	<b>1,185,328</b>	
<b>Depreciation Expense (403):</b>				
Derived	246,744		246,744	3
<b>Total (Acct. 403):</b>	<b>246,744</b>	<b>0</b>	<b>246,744</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	257,556		257,556	5
<b>Total (Acct. 408):</b>	<b>257,556</b>	<b>0</b>	<b>257,556</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>625,566</b>	<b>0</b>	<b>625,566</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	86,707	0	86,707 11
<b>Total (Acct. 419):</b>	<b>86,707</b>	<b>0</b>	<b>86,707</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>86,707</b>	<b>0</b>	<b>86,707</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(18,682)		(18,682) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(18,682)</b>	<b>0</b>	<b>(18,682)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		12,906	12,906 16
GAIN ON DISPOSAL	11,512	0	11,512 17
SALVAGE VALUE	(8,043)	0	(8,043) 18
<b>Total (Acct. 426):</b>	<b>3,469</b>	<b>12,906</b>	<b>16,375</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,213)</b>	<b>12,906</b>	<b>(2,307)</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 19
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	6,000		6,000 20
<b>Total (Acct. 428):</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	228,167		228,167 22
<b>Total (Acct. 430):</b>	<b>228,167</b>	<b>0</b>	<b>228,167</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CAPITALIZED TO FIXED ASSETS	75,670		75,670 24
<b>Total (Acct. 432):</b>	<b>75,670</b>	<b>0</b>	<b>75,670</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>158,497</b>	<b>0</b>	<b>158,497</b>
<b>NET INCOME:</b>	<b>568,989</b>	<b>(12,906)</b>	<b>556,083</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,495,651	1,563,165	6,058,816 25
<b>Total (Acct. 216):</b>	<b>4,495,651</b>	<b>1,563,165</b>	<b>6,058,816</b>
<b>Balance Transferred from Income (433):</b>			
Derived	568,989	(12,906)	556,083 26
<b>Total (Acct. 433):</b>	<b>568,989</b>	<b>(12,906)</b>	<b>556,083</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,064,640</b>	<b>1,550,259</b>	<b>6,614,899</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,315,194	0	0	0	2,315,194	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,315,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,315,194</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	626,964		626,964	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	60,584		60,584	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,445		5,445	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>692,993</b>	<b>0</b>	<b>692,993</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	15	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	12,883,294	11,560,946	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,504,955	3,503,301	2
<b>Net Utility Plant</b>	<b>9,378,339</b>	<b>8,057,645</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>9,378,339</b>	<b>8,057,645</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	3,412,123	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>3,412,123</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,218,316	186,442	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	221,576	140,792	15
Other Accounts Receivable (143)	329,366	314,416	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	155,228	187,389	18
Materials and Supplies (151-163)	58,085	70,914	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	344,173	334,244	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,326,744</b>	<b>1,234,197</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	51,000	57,000	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>51,000</b>	<b>57,000</b>	
<b>Total Assets and Other Debits</b>	<b>12,756,083</b>	<b>12,760,965</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	692,058	692,058	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,614,899	6,058,816	28
<b>Total Proprietary Capital</b>	<b>7,306,957</b>	<b>6,750,874</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	4,610,802	5,097,942	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>4,610,802</b>	<b>5,097,942</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)		15,613	33
Payables to Municipality (233)	324,204	306,421	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	18,687	29,196	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	19,364	16,444	41
<b>Total Current and Accrued Liabilities</b>	<b>362,255</b>	<b>367,674</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	476,069	544,475	44
<b>Total Deferred Credits</b>	<b>476,069</b>	<b>544,475</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,756,083</b>	<b>12,760,965</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	11,560,946	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,891,208	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,983,308	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)	8,778				9
<b>Total Utility Plant</b>	<b>12,883,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,092,801	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	412,154	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
<b>Total Accumulated Provision</b>	<b>3,504,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,378,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,104,053				<b>3,104,053</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	246,744				<b>246,744</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,925				<b>16,925</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	8,043				<b>8,043</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>271,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271,712</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	282,964				<b>282,964</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>282,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,964</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,092,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,092,801</b>	<b>26</b>

## 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)	
<b>Balance first of year (111.1)</b>	399,248				<b>399,248</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,906				<b>12,906</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,906</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>412,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>412,154</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	58,085	70,914
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>58,085</b>	<b>70,914</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2004 ADVANCE FROM CITY	57,000	428	51,000	1
NONE				2
<b>Total</b>			<b>51,000</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	692,058	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>692,058</b>	

**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)
Total Reacquired Bonds (Account 222)				0

1

**Net amount of bonds outstanding December 31: 0**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2001 ADVANCE FROM CITY	06/01/2001	06/01/2011	4.35%	515,419	<b>1</b>
2003 ADVANCE FROM CITY	03/01/2003	03/01/2013	3.25%	505,000	<b>2</b>
2004 ADVANCE FROM CITY	07/01/2004	06/01/2014	3.29%	2,950,000	<b>3</b>
1997 ADVANCE FROM CITY	12/15/1997	12/01/2007	4.33%	640,383	<b>4</b>
<b>Total for Account 223</b>				<b><u>4,610,802</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	257,555	2
Charged electric department expense		3
Charged sewer department expense	6,548	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>264,103</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	215,389	6
Social Security taxes	46,959	7
PSC Remainder Assessment	1,755	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>264,103</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1990 ADVANCE FROM CITY	0			0	2
1994 ADVANCE FROM CITY	1		1	0	3
1997 ADVANCE FROM CITY	3,429	40,137	41,151	2,415	4
2003 ADVANCE FROM CITY	5,260	16,327	16,328	5,259	5
2001 ADVANCE FROM CITY	2,038	23,258	23,430	1,866	6
2004 ADVANCE FROM CITY	18,468	148,445	157,766	9,147	7
<b>Subtotal</b>	<b>29,196</b>	<b>228,167</b>	<b>238,676</b>	<b>18,687</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>29,196</b>	<b>228,167</b>	<b>238,676</b>	<b>18,687</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	221,576	9
Electric		10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>221,576</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	314,639	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE CHARGES	14,727	15
<b>Total (Acct. 143):</b>	<b>329,366</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER-WAGES, DEPRECIATION, TAX EQUIV., ETC.	25,299	16
DUE FROM CITY-DELINQUENT CHARGES ON TAX ROLL	129,929	17
<b>Total (Acct. 145):</b>	<b>155,228</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CITY-INSURANCE, TAX EQUIV, PUBLIC FIRE, OTHER EXP	2,218	24
DUE TO SEWER-SEWER BILLING AND OTHER EXPENSES	321,986	25
<b>Total (Acct. 233):</b>	<b>324,204</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	336,280	26
DEFERRED LEASE REVENUE	13,825	27
ACCRUED SICK PAY	125,964	28
<b>Total (Acct. 253):</b>	<b>476,069</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,211,253	0	0	0	10,211,253	1
Materials and Supplies	64,499	0	0	0	64,499	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,098,427	0	0	0	3,098,427	4
Customer Advances for Construction					0	5
Regulatory Liability	345,621	0	0	0	345,621	6
					0	7
<b>Average Net Rate Base</b>	<b>6,831,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,831,704</b>	
Net Operating Income	625,566	0	0	0	625,566	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.16%</b>	

## **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	354,962	0	0	0	354,962	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	18,682	0	0	0	18,682	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>336,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>336,280</b>	

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## FINANCIAL SECTION FOOTNOTES

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### 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.

See these individual line items on Page F-19 for additional detail.

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**FINANCIAL SECTION FOOTNOTES**

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**Signature Page (Page ii)****General footnotes****ACCOUNTANTS' COMPILATION REPORT**

South Milwaukee Water Commission  
South Milwaukee, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the South Milwaukee Water Utility, an enterprise fund of the City of South Milwaukee as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

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

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

Milwaukee, Wisconsin  
January 24, 2006

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,246,083	1,969,185	1
<b>Total Sales of Water</b>	<b>2,246,083</b>	<b>1,969,185</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	23,480	19,620	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	20,938	18,435	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,693	18,645	6
<b>Total Other Operating Revenues</b>	<b>69,111</b>	<b>56,700</b>	
<b>Total Operating Revenues</b>	<b>2,315,194</b>	<b>2,025,885</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	254,823	231,177	8
Water Treatment Expenses (640-652)	260,720	270,710	9
Transmission and Distribution Expenses (660-678)	310,453	348,633	10
Customer Accounts Expenses (901-905)	46,152	42,431	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	313,180	328,130	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,185,328</b>	<b>1,221,081</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	246,744	217,603	14
Amortization Expense (404-407)		0	15
Taxes (408)	257,556	262,512	16
<b>Total Other Operating Expenses</b>	<b>504,300</b>	<b>480,115</b>	
<b>Total Operating Expenses</b>	<b>1,689,628</b>	<b>1,701,196</b>	
<b>NET OPERATING INCOME</b>	<b>625,566</b>	<b>324,689</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	2,524	7,555	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>2,524</b>	<b>7,555</b>	
Metered Sales to General Customers (461)				
Residential	5,883	389,420	1,165,646	4
Commercial	547	148,637	337,025	5
Industrial	25	109,046	184,790	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,455</b>	<b>647,103</b>	<b>1,687,461</b>	
Private Fire Protection Service (462)	35		26,169	7
Public Fire Protection Service (463)	1		421,475	8
Other Sales to Public Authorities (464)	32	54,567	103,423	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,525</b>	<b>704,194</b>	<b>2,246,083</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	421,475	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>421,475</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	23,480	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>23,480</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL	20,938	8
<b>Total Rents from Water Property (472)</b>	<b>20,938</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	24,693	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>24,693</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	22,207	15,792	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	84,808	70,856	17
Pumping Labor and Expenses (624)	112,428	108,412	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	27,800	34,378	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	7,580	1,739	25
<b>Total Pumping Expenses</b>	<b>254,823</b>	<b>231,177</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	22,207	15,792	26
Chemicals (641)	32,169	25,779	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	190,849	170,146	<b>28</b>
Miscellaneous Expenses (643)	11,873	20,525	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	1,778	8,185	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,844	30,283	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>260,720</b>	<b>270,710</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	48,443	16,502	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	29,250	23,410	<b>36</b>
Meter Expenses (663)	2,842	9,966	<b>37</b>
Customer Installations Expenses (664)	17,066	18,201	<b>38</b>
Miscellaneous Expenses (665)	6,272	9,302	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		0	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	142,487	176,887	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	27,799	39,846	<b>46</b>
Maintenance of Meters (676)	550	1,165	<b>47</b>
Maintenance of Hydrants (677)	20,331	16,254	<b>48</b>
Maintenance of Miscellaneous Plant (678)	15,413	37,100	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>310,453</b>	<b>348,633</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	20,986	19,611	<b>51</b>
Customer Records and Collection Expenses (903)	25,166	22,820	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>46,152</b>	<b>42,431</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	47,833	50,920	56
Office Supplies and Expenses (921)	4,891	3,285	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	15,726	18,696	59
Property Insurance (924)	25,446	22,576	60
Injuries and Damages (925)	17,778	16,984	61
Employee Pensions and Benefits (926)	188,129	195,124	62
Regulatory Commission Expenses (928)	92	7,864	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,179	5,760	65
Rents (931)		0	66
Maintenance of General Plant (932)	8,106	6,921	67
<b>Total Administrative and General Expenses</b>	<b>313,180</b>	<b>328,130</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,185,328</b>	<b>1,221,081</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		215,389	224,204	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,548	6,800	2
<b>Net property tax equivalent</b>		<b>208,841</b>	<b>217,404</b>	
Social Security		46,959	42,646	3
PSC Remainder Assessment		1,756	2,462	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>257,556</b>	<b>262,512</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.229121				3
County tax rate	mills		5.195001				4
Local tax rate	mills		9.392459				5
School tax rate	mills		11.886913				6
Voc. school tax rate	mills		2.299149				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.002643</b>				<b>10</b>
Less: state credit	mills		1.471201				11
<b>Net tax rate</b>	mills		<b>27.531442</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.392459</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.186062</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.578521</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.002643</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812978</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.531442</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.382466</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,560,946</b>	11,560,946				22
Materials & Supplies	\$	<b>70,914</b>	70,914				23
<b>Subtotal</b>	\$	<b>11,631,860</b>	<b>11,631,860</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>11,631,860</b>	<b>11,631,860</b>				<b>26</b>
Assessment Ratio	dec.		0.827307				27
<b>Assessed Value</b>	\$	<b>9,623,119</b>	<b>9,623,119</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.382466</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>215,389</b>	<b>215,389</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	175,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>215,389</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	113,252		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>113,252</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	399,161		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	459,526		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	154,343		20
<b>Total Pumping Plant</b>	<b>1,015,430</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	269,904		22
Water Treatment Equipment (332)	2,037,609	3,468	23
<b>Total Water Treatment Plant</b>	<b>2,307,513</b>	<b>3,468</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			113,252	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>113,252</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,400	12
Structures and Improvements (321)	350		398,811	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	25,026		434,500	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			154,343	20
<b>Total Pumping Plant</b>	<b>25,376</b>	<b>0</b>	<b>990,054</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	451		269,453	22
Water Treatment Equipment (332)	400		2,040,677	23
<b>Total Water Treatment Plant</b>	<b>851</b>	<b>0</b>	<b>2,310,130</b>	

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

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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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,373,240		26
Transmission and Distribution Mains (343)	2,538,128	1,052,053	27
Fire Mains (344)	0		28
Services (345)	515,857	427,122	29
Meters (346)	568,371	18,038	30
Hydrants (348)	261,315	94,729	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,262,911</b>	<b>1,591,942</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	327,363	28,332	34
Office Furniture and Equipment (391)	21,704		35
Computer Equipment (391.1)	25,441		36
Transportation Equipment (392)	132,295	19,131	37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	57,393		39
Laboratory Equipment (395)	9,048		40
Power Operated Equipment (396)	78,795		41
Communication Equipment (397)	120,203		42
SCADA Equipment (397.1)	44,300		43
Miscellaneous Equipment (398)	15,439		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>832,193</b>	<b>47,463</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,531,299</b>	<b>1,642,873</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,531,299</b>	<b>1,642,873</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			6,000	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,373,240	26
Transmission and Distribution Mains (343)	50,909		3,539,272	27
Fire Mains (344)			0	28
Services (345)	9,215		933,764	29
Meters (346)	4,877		581,532	30
Hydrants (348)	8,296		347,748	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>73,297</b>	<b>0</b>	<b>6,781,556</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	24,300		331,395	34
Office Furniture and Equipment (391)	6,657		15,047	35
Computer Equipment (391.1)	159		25,282	36
Transportation Equipment (392)	31,737		119,689	37
Stores Equipment (393)			212	38
Tools, Shop and Garage Equipment (394)	4,069		53,324	39
Laboratory Equipment (395)			9,048	40
Power Operated Equipment (396)		1,157	79,952	41
Communication Equipment (397)	112,488		7,715	42
SCADA Equipment (397.1)			44,300	43
Miscellaneous Equipment (398)	4,030	(1,157)	10,252	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>183,440</b>	<b>0</b>	<b>696,216</b>	
<b>Total utility plant in service directly assignable</b>	<b>282,964</b>	<b>0</b>	<b>10,891,208</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>282,964</b>	<b>0</b>	<b>10,891,208</b>	

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,506,515		27
Fire Mains (344)	0		28
Services (345)	329,164		29
Meters (346)	0		30
Hydrants (348)	147,629		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,983,308</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,983,308</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,983,308</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,506,515 27
Fire Mains (344)			0 28
Services (345)			329,164 29
Meters (346)			0 30
Hydrants (348)			147,629 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,983,308</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,983,308</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,983,308</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	75,120	2.00%	2,265	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
<b>Total Source of Supply Plant</b>	<b>75,120</b>		<b>2,265</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	117,306	3.50%	13,965	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	238,169	3.50%	15,645	12
Diesel Pumping Equipment (326)	0	4.30%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	58,729	4.30%	6,637	15
<b>Total Pumping Plant</b>	<b>414,204</b>		<b>36,247</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	160,779	3.80%	10,248	16
Water Treatment Equipment (332)	696,233	3.00%	61,174	17
<b>Total Water Treatment Plant</b>	<b>857,012</b>		<b>71,422</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	227,757	1.90%	26,092	19
Transmission and Distribution Mains (343)	438,461	1.10%	33,426	20
Fire Mains (344)	0			21
Services (345)	210,650	2.00%	14,496	22
Meters (346)	228,984	5.00%	28,747	23
Hydrants (348)	72,599	1.80%	5,482	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					77,385	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	77,385	
321	350				130,921	8
322					0	9
323					0	10
324					0	11
325	25,026		3,500		232,288	12
326					0	13
327					0	14
328					65,366	15
	25,376	0	3,500	0	428,575	
331	451				170,576	16
332	400				757,007	17
	851	0	0	0	927,583	
341					0	18
342					253,849	19
343	50,909				420,978	20
344					0	21
345	9,215				215,931	22
346	4,877				252,854	23
348	8,296				69,785	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	5.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,178,451</b>		<b>108,243</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	145,833	3.30%	10,870	<b>26</b>
Office Furniture and Equipment (391)	21,703	5.80%		<b>27</b>
Computer Equipment (391.1)	19,094	20.00%	5,072	<b>28</b>
Transportation Equipment (392)	128,734	20.00%	18,149	<b>29</b>
Stores Equipment (393)	164	5.80%	12	<b>30</b>
Tools, Shop and Garage Equipment (394)	51,988	5.80%	3,211	<b>31</b>
Laboratory Equipment (395)	6,132	5.80%	524	<b>32</b>
Power Operated Equipment (396)	31,114	8.30%	6,588	<b>33</b>
Communication Equipment (397)	120,203	9.20%		<b>34</b>
SCADA Equipment (397.1)	44,300	9.20%		<b>35</b>
Miscellaneous Equipment (398)	10,001	8.30%	1,066	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>579,266</b>		<b>45,492</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,104,053</b>		<b>263,669</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>3,104,053</b>		<b>263,669</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<b>73,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,213,397</b>
390	24,300				132,403 26
391	6,657				15,046 27
391.1	159				24,007 28
392	31,737		4,543		119,689 29
393					176 30
394	4,069				51,130 31
395					6,656 32
396				1,157	38,859 33
397	112,488				7,715 34
397.1					44,300 35
398	4,030			(1,157)	5,880 36
399					0 37
	<b>183,440</b>	<b>0</b>	<b>4,543</b>	<b>0</b>	<b>445,861</b>
	<b>282,964</b>	<b>0</b>	<b>8,043</b>	<b>0</b>	<b>3,092,801</b>
					0 38
	<b>282,964</b>	<b>0</b>	<b>8,043</b>	<b>0</b>	<b>3,092,801</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	239,657	1.10%	8,286
Fire Mains (344)	0		21
Services (345)	118,533	2.00%	3,291
Meters (346)	0		23
Hydrants (348)	41,058	1.80%	1,329

**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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					247,943 20
344					0 21
345					121,824 22
346					0 23
348					42,387 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>399,248</b>		<b>12,906</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>399,248</b>		<b>12,906</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>399,248</b>		<b>12,906</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	412,154
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
	0	0	0	0	412,154
					0 38
	0	0	0	0	412,154

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		66,225		66,225	1
February		60,653		60,653	2
March		68,109		68,109	3
April		66,298		66,298	4
May		75,116		75,116	5
June		97,695		97,695	6
July		95,563		95,563	7
August		98,080		98,080	8
September		85,479		85,479	9
October		72,429		72,429	10
November		63,398		63,398	11
December		65,302		65,302	12
<b>Total annual pumpage</b>	<b>0</b>	<b>914,347</b>	<b>0</b>	<b>914,347</b>	
Less: Water sold				704,194	13
Volume pumped but not sold				210,153	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				52,616	16
Volume related to equipment/system malfunction				23,771	17
Non-utility volume NOT included in water sales				599	18
Total volume not sold but accounted for				76,986	19
Volume pumped but unaccounted for				133,167	20
Percent of water lost				15%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,187	24
Date of maximum: 6/24/2005					25
Cause of maximum:					26
Hot, dry day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,826	27
Date of minimum: 10/28/2005					28
Total KWH used for pumping for the year				1,305,337	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

## 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)	
INTAKE - LAKE MICHIGAN	1	3,000	35	24	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	LAKE 1	LAKE 2	LAKE 3	1
Location	1	2	3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WORTHINGTON	PEERLESS	PEERLESS	5
Year Installed	1957	1957	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	1,900	1,900	8
Pump Motor or Standby Engine Mfr	L ALLIS	US	US	9 10
Year Installed	1957	1993	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE 4	RESERVOIR 4	RESERVOIR 8	14
Location	4	4	8	15
Purpose	P	P	P	16
Destination	T	D	D	17
Pump Manufacturer	PEERLESS	BJ	BJ	18
Year Installed	1964	1964	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,200	4,000	1,500	21
Pump Motor or Standby Engine Mfr	L ALLIS	U.S.	US	22 23
Year Installed	1957	2001	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	350	125	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	RESERVOIR 9			1
Location	9			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	BJ			5
Year Installed	1992			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,700			8
Pump Motor or Standby Engine Mfr	US			9 10
Year Installed	1992			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	CLEAR WELL	CLEAR WELL 2	WATER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1926	1958	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	0	0	252	6
Total capacity in gallons (actual)	1,000,000	1,500,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			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	4.000	4,238	0	0	0	4,238	1
M	D	6.000	211,589	0	10,069	0	201,520	2
P	D	6.000	1,328	0	0	0	1,328	3
M	D	8.000	58,724	0	0	0	58,724	4
P	D	8.000	22,425	10,069	0	0	32,494	5
M	D	10.000	13,377	0	0	0	13,377	6
M	D	12.000	35,407	0	0	0	35,407	7
P	D	12.000	5,717	0	0	0	5,717	8
M	D	16.000	1,829	0	0	0	1,829	9
P	D	16.000	3,270	0	0	0	3,270	10
M	D	20.000	4,956	0	0	0	4,956	11
<b>Total Within Municipality</b>			<b>362,860</b>	<b>10,069</b>	<b>10,069</b>	<b>0</b>	<b>362,860</b>	
<b>Total Utility</b>			<b>362,860</b>	<b>10,069</b>	<b>10,069</b>	<b>0</b>	<b>362,860</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	714	0	0	0	714		1
L	0.750	1,221	0	29	0	1,192		2
M	0.750	3,241	0	206	0	3,035		3
M	1.000	575	235	3	0	807		4
P	1.250	3	3	0	0	6		5
M	1.500	13	0	0	0	13		6
M	2.000	72	0	1	0	71		7
M	3.000	22	0	0	0	22		8
M	4.000	15	0	0	0	15		9
M	6.000	12	0	0	0	12		10
M	8.000	3	0	0	0	3		11
<b>Total Utility</b>		<b>5,891</b>	<b>238</b>	<b>239</b>	<b>0</b>	<b>5,890</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,117	84	64	0	6,137	64	1
0.750	169	6	2	0	173	4	2
1.000	59	6	4	0	61	0	3
1.250	11	0	0	0	11	0	4
1.500	108	6	6	0	108	3	5
2.000	36	4	1	0	39	1	6
3.000	15	1	1	0	15	1	7
4.000	10	1	0	0	11	0	8
6.000	4	0	1	0	3	1	9
8.000	1	0	0	0	1	0	10
<b>Total:</b>	<b>6,530</b>	<b>108</b>	<b>79</b>	<b>0</b>	<b>6,559</b>	<b>74</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,843	254	7	7	3	23	6,137	1
0.750	55	104	3	3	0	8	173	2
1.000	5	49	1	2	0	4	61	3
1.250	0	11	0	0	0	0	11	4
1.500	0	100	2	4	0	2	108	5
2.000	0	20	3	10	0	6	39	6
3.000	0	6	2	5	2	0	15	7
4.000	0	0	5	4	0	2	11	8
6.000	0	0	1	2	0	0	3	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>5,903</b>	<b>544</b>	<b>25</b>	<b>37</b>	<b>5</b>	<b>45</b>	<b>6,559</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	666	21	20		667	2
<b>Total Fire Hydrants</b>	<b>666</b>	<b>21</b>	<b>20</b>	<b>0</b>	<b>667</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	434
Number of distribution system valves end of year:	1,019
Number of distribution valves operated during year:	431

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## WATER OPERATING SECTION FOOTNOTES

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### 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.

See the line item on W-04 for additional detail.

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

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

623 - Electrical usage was up approximately 14% in 2005 partly due to an increase in pumpage and rates increased slightly. The utility had furnaces that did not work in 2004.

652 - The Utility removes sludge (a water treatment waste) as it accumulates. There was excessive sludge removal in 04 due to accumulation in 03. There was no sludge hauling in 05.

660 - The utility was paying two superintendents from 1/1/05-3/31/05 due to a retiremet and training. They also began to classify the labor related to locates for Diggers Hotline to its own line item due to the large demand.

673 - The Utility is charged annually for street repairs for water main breaks from the previous year. The Utility experienced 30 water main breaks in 2004, therefore paying less in street repairs in 2005 because less breaks.

675 - Decrease due to less service repairs done in 2005 than in 2004 so costs down.

678 - The new leadman in the service department directs the service crew to more field work than the former leadman; therefore, less time spent on miscellaneous type plant projects.

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

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

There was a control panel that was removed from service in 1991. It is being retired in 2005.

If Adjustments for any account are nonzero, please explain.

The adjustment relates to reclassifying a back hoe bucket to the correct account.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

The adjustment relates to a back hoe bucket being moved to the correct account.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

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

There were two road construction projects that the city took on in 05. Some of the water mains were replaced in the process and was financed by the utility via an advance from the city.

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### Water Services (Page W-22)

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

There were not any utility owned services not in use.

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### Meters (Page W-23)

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

Testing and replacing of 1" and smaller meters are based on years in service and/or usage and consumption history. In 2004, the utility had temporarily eliminated the position of meter maintenance serviceman. That position was filled in 2005. Given the change in personnel, it is now necessary to redevelop the meter test program and training with the recalibrated testing equipment.

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

Yes.

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

In 2004, the utility had temporarily eliminated the position of meter maintenance serviceman. That position was filled in 2005. Given the change in personnel, it is now necessary to redevelop the meter test program and training with the recalibrated testing equipment.

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