



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

FRANKLIN MUNICIPAL WATER UTILITY

9229 W LOOMIS RD
FRANKLIN, WI 53132-9630

For the Year Ended: DECEMBER 31, 2021

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.

Filed: 06/01/2022

Water Service Started Date: 05/26/1977

DNR Public Water System ID: 24105631

Safe Drinking Water Information System (SDWIS) Total Population Served: 22500

I **Peggy A. Steeno, Director of Administration of FRANKLIN MUNICIPAL WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/29/2022**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Peggy Steeno

Title: Director of Administration

Mailing Address: 9229 W. Loomis Road
Franklin, WI 53132

Phone: (414) 427-7504

Email Address: psteeno@franklinwi.gov

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Glen Morrow

Title: City Engineer

Mailing Address: 9229 W. Loomis Road
Franklin, WI 53132

Phone: (414) 425-7510

Email Address: gmorrow@franklinwi.gov

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: Gary Grobner

Title: Chairman of the Board of Water Commissioners

Mailing Address: 9229 W. Loomis Road
Franklin, WI 53132

Phone: (414) 425-7510

Email Address: ggrobner@sbcglobal.net

Contact person for cybersecurity issues and events

Name: Jim Matelski

Title: Information Technology Director

Mailing Address: 9229 W. Loomis Road
Franklin, WI 53132

Phone: (414) 427-7645

Email Address: jmatelski@franklinwi.gov

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 04/28/2021

Period covered by most recent audit: Fiscal Year 2020 - 1/1/2020-12/31/2020

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

Name: Jake Lenell

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: 10401 West Innovation Drive

City State Zip Wauwatosa, WI 53226

Telephone: (414) 721-7572

Email Address: jake.lenell@claconnect.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Not Applicable

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's 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., utility billing is done by another entity)?

NO

Workforce Diversity

- Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	6.00	1.00	0.00	1
Women	1.00	0.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	6,463,511	6,298,237	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,405,113	4,252,023	4
Depreciation Expense (403)	520,972	496,848	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,058,725	1,052,046	7
Total Operating Expenses	5,984,810	5,800,917	8
Net Operating Income	478,701	497,320	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	478,701	497,320	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	3,715	32,216	16
Miscellaneous Nonoperating Income (421)	1,088,931	1,741,481	17
Total Other Income	1,092,646	1,773,697	18
Total Income	1,571,347	2,271,017	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(121,213)	(121,613)	21
Other Income Deductions (426)	842,025	808,443	22
Total Miscellaneous Income Deductions	720,812	686,830	23
Income Before Interest Charges	850,535	1,584,187	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)	949	998	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	29,828	32,084	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	30,777	33,082	32
Net Income	819,758	1,551,105	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	43,479,021	41,927,916	35
Balance Transferred from Income (433)	819,758	1,551,105	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	44,298,779	43,479,021	41

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	6,463,511		6,463,511	3
Total (Acct. 400)	6,463,511	0	6,463,511	4
Operation and Maintenance Expense (401-402)				5
Derived	4,405,113		4,405,113	6
Total (Acct. 401-402)	4,405,113	0	4,405,113	7
Depreciation Expense (403)				8
Derived	520,972		520,972	9
Total (Acct. 403)	520,972	0	520,972	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,058,725		1,058,725	15
Total (Acct. 408)	1,058,725	0	1,058,725	16
TOTAL UTILITY OPERATING INCOME	478,701	0	478,701	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Interest and Dividend Income	3,715		3,715	23
Total (Acct. 419)	3,715	0	3,715	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		1,088,931	1,088,931	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	1,088,931	1,088,931	28
TOTAL OTHER INCOME	3,715	1,088,931	1,092,646	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(121,213)		(121,213)	32
Total (Acct. 425)	(121,213)	0	(121,213)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		841,625	841,625	35
Bank fees and other interest	400		400	36
Total (Acct. 426)	400	841,625	842,025	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(120,813)	841,625	720,812	38
INTEREST CHARGES				39

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)				40
Derived	0		0	41
Total (Acct. 427)	0	0	0	42
Amortization of Debt Discount and Expense (428)				43
Amortization of Debt Discount	949		949	44
Total (Acct. 428)	949	0	949	45
Interest on Debt to Municipality (430)				46
Derived	29,828		29,828	47
Total (Acct. 430)	29,828	0	29,828	48
Other Interest Expense (431)				49
Derived	0		0	50
Total (Acct. 431)	0	0	0	51
TOTAL INTEREST CHARGES	30,777	0	30,777	52
NET INCOME	572,452	247,306	819,758	53
EARNED SURPLUS				54
Unappropriated Earned Surplus (Beginning of Year) (216)				55
Derived	7,411,540	36,067,481	43,479,021	56
Total (Acct. 216)	7,411,540	36,067,481	43,479,021	57
Balance Transferred from Income (433)				58
Derived	572,452	247,306	819,758	59
Total (Acct. 433)	572,452	247,306	819,758	60
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	7,983,992	36,314,787	44,298,779	61

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- 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.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	6,463,511				6,463,511	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Revenues subject to Wisconsin Remainder Assessment	6,463,511	0	0	0	6,463,511	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 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.
- Provide additional information in the schedule footnotes when necessary.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	384,221		384,221	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	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
Total Payroll	384,221	0	384,221	20

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 hundredth. 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 .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	5.7	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	75,089,241	73,830,435	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	23,852,224	22,627,838	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	1,629	0	6
Net Utility Plant	51,238,646	51,202,597	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	38,674	38,674	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,977	10,977	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	27,697	27,697	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	34,844	25,038	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	3,557,223	2,916,580	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,429,888	1,578,490	23
Other Accounts Receivable (143)	35	35	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	0	0	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	5,021,990	4,520,143	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	6,371	7,320	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	661,306	412,258	42
Total Deferred Debits	667,677	419,578	43
TOTAL ASSETS AND OTHER DEBITS	56,956,010	56,170,015	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	10,028,415	10,028,415	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	44,298,779	43,479,021	5
Total Proprietary Capital	54,327,194	53,507,436	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	989,700	1,066,450	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	989,700	1,066,450	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	765,808	785,655	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	15,537	17
Interest Accrued (237)	10,829	10,829	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	689	689	20
Total Current and Accrued Liabilities	777,326	812,710	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	780,897	706,361	25
Total Deferred Credits	780,897	706,361	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	80,893	77,058	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	80,893	77,058	32
TOTAL LIABILITIES AND OTHER CREDITS	56,956,010	56,170,015	33

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)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	73,830,435	0	0	0	2
	73,830,435	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	19,306,585				5
Utility Plant in Service - Contributed Plant (101.2)	53,649,893				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	2,132,763				11
Total Utility Plant	75,089,241	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,038,509				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	16,813,715				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	23,852,224	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)	1,629				25
Total Other Utility Plant Accounts	1,629	0	0	0	26
Net Utility Plant	51,238,646	0	0	0	27

Accumulated Provision for Depreciation 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):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	6,655,748	0	0	0	6,655,748	1
Credits during year						2
Charged Depreciation Expense (403)	520,972				520,972	3
Depreciation Expense on Meters Charged to Sewer	13,088				13,088	4
Salvage	0				0	5
Adjust to Actual Details	1,631				1,631	6
Total credits	535,691	0	0	0	535,691	7
Debits during year						8
Book Cost of Plant Retired	152,930				152,930	9
Cost of Removal	0				0	10
Total debits	152,930	0	0	0	152,930	11
Balance end of year (111.1)	7,038,509	0	0	0	7,038,509	12

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

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

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	15,972,090	0	0	0	15,972,090	1
Credits during year						2
Charged Other Income Deductions (426)	841,625				841,625	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	841,625	0	0	0	841,625	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	16,813,715	0	0	0	16,813,715	11

Net Nonutility Property (Accts. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND - WELL #11	15,000			15,000	2
PUMPHOUSE WELL #11	23,674			23,674	3
Total Nonutility Property (121)	38,674	0	0	38,674	4
Less accum. prov. depr. & amort. (122)	10,977			10,977	5
Net Nonutility Property	27,697	0	0	27,697	6

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	0	1
Additions		2
Provision for uncollectibles during year	0	3
Collection of accounts previously written off: Utility Customers	0	4
Collection of accounts previously written off: Others	0	5
Total Additions	0	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
Total Accounts Written Off	0	10
Balance End of Year	0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)			2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	0	0	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond Discount - Dec 2014	949	428	6,371	1
None				2
None				3
Total	949		6,371	4
Unamortized premium on debt (251)				
None				5
None				6
Total	0		0	7

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.

	Description (a)	Amount (b)	
Balance first of year		10,028,415	1
Balance end of year		10,028,415	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
Advance from City General Fund	01/17/2017	09/01/2026	250.00%	89,700	2
General Obligation Water System Bonds 2014B	12/18/2014	03/01/2034	198.00%	900,000	3
Total for Account 223				989,700	4

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	15,537	1
Charged water department expense	1,058,725	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	2,868	5
Total accruals and other credits	1,061,593	6
County, state and local taxes	1,017,790	7
Social Security taxes	28,214	8
PSC Remainder Assessment	15,589	9
Gross Receipts Tax	0	10
Adjust Accrual - no accrual as of 1/1	15,537	11
Total payments and other debits	1,077,130	12
Balance end of year	0	13

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
Advances from City General Fund		1,540	1,540	0	5
GENERAL OBLIGATION WATER REVENUE BOND 2014B	10,829	28,288	28,288	10,829	6
Subtotal Advances from Municipality (223)	10,829	29,828	29,828	10,829	7
Other Long-Term Debt (224)	0	0	0	0	8
None				0	9
Subtotal Other Long-Term Debt (224)	0	0	0	0	10
Notes Payable (231)	0	0	0	0	11
None				0	12
Subtotal Notes Payable (231)	0	0	0	0	13
Customer Deposits (235)	0	0	0	0	14
None				0	15
Subtotal Customer Deposits (235)	0	0	0	0	16
Total	10,829	29,828	29,828	10,829	17

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash	34,844	2
Total (Acct. 131)	34,844	3
Temporary Cash Investments (136)	0	4
Temporary Cash and Investment	3,557,223	5
Total (Acct. 136)	3,557,223	6
Customer Accounts Receivable (142)	0	7
Water	1,429,888	8
Total (Acct. 142)	1,429,888	9
Other Accounts Receivable (143)	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other Accounts Receivable	35	13
Total (Acct. 143)	35	14
Miscellaneous Deferred Debits (186)	0	15
Net Pension Asset	145,538	16
OPEB Asset	35,820	17
OPEB Related Deferred Outflows	6,005	18
Pension Related Deferred Outflows	189,435	19
Pension Related Deferred Outflows - WRS	150,516	20
Regulatory Asset - Unamortized Pension Contribution	77,850	21
Regulatory asset related to GASB 68	56,142	22
Total (Acct. 186)	661,306	23
Accounts Payable (232)	0	24
Accounts Payable	765,808	25
Total (Acct. 232)	765,808	26
Miscellaneous Current and Accrued Liabilities (242)	0	27
Miscellaneous Payables and Accrued Liabilities	689	28
Total (Acct. 242)	689	29
Other Deferred Credits (253)	0	30
Regulatory Liability	243,632	31
OPEB Related Deferred Inflows	54,631	32

Balance Sheet Detail - Other Accounts

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

Pension Related Deferred Inflows	482,634	33
Total (Acct. 253)	780,897	34
Pensions and Benefits Reserve (263)	0	35
Compensated Absence Reserve	80,893	36
Total (Acct. 263)	80,893	37

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- 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.
- For municipal utilities, 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.
- For private utilities, do not include 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)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	19,290,084				19,290,084	2
Materials and Supplies	0				0	3
Less Average						4
Reserve for Depreciation (111.1)	6,847,128				6,847,128	5
Customer Advances for Construction	0				0	6
Regulatory Liability	304,238				304,238	7
Average Net Rate Base	12,138,718	0	0	0	12,138,718	8
Net Operating Income	478,701				478,701	9
Net Operating Income as a percent of Average Net Rate Base	3.94%	N/A	N/A	N/A	3.94%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	364,845	0	0	0	364,845	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	121,213				121,213	5
Balance End of Year	243,632	0	0	0	243,632	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
N/A

2. Leaseholder changes
N/A

3. Extensions of service
N/A

4. Estimated changes in revenues due to rate changes
N/A

5. Obligations incurred or assumed, excluding commercial paper
N/A

6. Formal proceedings with the Public Service Commission
Permission to build a new water tank

7. Any additional matters
N/A

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	6,309,819	6,170,850	2
Total Sales of Water	6,309,819	6,170,850	3
Other Operating Revenues			4
Forfeited Discounts (470)	35,196	25,710	5
Rents from Water Property (472)	86,923	83,518	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	31,573	18,159	8
Total Other Operating Revenues	153,692	127,387	9
Total Operating Revenues	6,463,511	6,298,237	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	3,295,965	3,210,274	12
Pumping Expenses (620-633)	180,618	162,793	13
Water Treatment Expenses (640-652)	4,349	5,911	14
Transmission and Distribution Expenses (660-678)	451,094	365,616	15
Customer Accounts Expenses (901-906)	88,713	70,806	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	384,374	436,623	18
Total Operation and Maintenance Expenses	4,405,113	4,252,023	19
Other Operating Expenses			20
Depreciation Expense (403)	520,972	496,848	21
Amortization Expense (404-407)		0	22
Taxes (408)	1,058,725	1,052,046	23
Total Other Operating Expenses	1,579,697	1,548,894	24
Total Operating Expenses	5,984,810	5,800,917	25
NET OPERATING INCOME	478,701	497,320	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- 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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	21	4,932	27,378	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	21	4,932	27,378	8
Metered Sales to General Customers (461)				9
Residential (461.1)	7,677	493,375	3,348,464	10
Commercial (461.2)	336	112,164	659,805	11
Industrial (461.3)	26	82,650	421,219	12
Public Authority (461.4)	36	36,133	203,761	13
Multifamily Residential (461.5)	299	122,575	773,333	14
Irrigation (461.6)	169	37,048	194,112	15
Total Metered Sales to General Customers (461)	8,543	883,945	5,600,694	16
Private Fire Protection Service (462)	375		129,611	17
Public Fire Protection Service (463)	1		552,136	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	8,940	888,877	6,309,819	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

--- THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY ---

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	282,136	2
Wholesale fire protection billed	270,000	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	552,136	5
Forfeited Discounts (470)		6
Customer late payment charges	35,196	7
Total Forfeited Discounts (470)	35,196	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	86,923	10
Total Rents from Water Property (472)	86,923	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	1,911	16
Other Water Revenue	19,778 *	17
Refunds/Reimbursements	3,872	18
Sale of Capital Assets	6,012	19
Total Other Water Revenues (474)	31,573	20

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
 - 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.
 - 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).

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

Explain all amounts in Account 474 in excess of \$10,000.

\$19,778.00 - Miscellaneous Water Billing

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	595	10,042	10,637	11,416	3
Purchased Water (602)	0	3,284,620	3,284,620	3,189,435	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		708	708	9,423	13
Total Source of Supply Expenses	595	3,295,370	3,295,965	3,210,274	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		54,393	54,393	40,422 *	19
Pumping Labor and Expenses (624)	116,660	8,352	125,012	120,796	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)			0	0	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)		1,213	1,213	1,575	27
Total Pumping Expenses	116,660	63,958	180,618	162,793	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)		3,417	3,417	5,292	32
Miscellaneous Expenses (643)			0	0	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)	806	126	932	619	37
Total Water Treatment Expenses	806	3,543	4,349	5,911	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)		106,925	106,925	0 *	40

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)			0	0	41
Transmission and Distribution Lines Expenses (662)	17,094	35,668	52,762	77,896 *	42
Meter Expenses (663)			0	0	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)		102	102	0	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		4,378	4,378	2,313	48
Maintenance of Distribution Reservoirs and Standpipes (672)	103	1,907	2,010	6,645	49
Maintenance of Transmission and Distribution Mains (673)	29,469	48,555	78,024	70,691	50
Maintenance of Services (675)	31,438	71,631	103,069	92,472	51
Maintenance of Meters (676)	43,876	4,307	48,183	44,008	52
Maintenance of Hydrants (677)	12,392	23,527	35,919	45,318	53
Maintenance of Miscellaneous Plant (678)	11,704	8,018	19,722	26,273	54
Total Transmission and Distribution Expenses	146,076	305,018	451,094	365,616	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	5,097		5,097	5,171	58
Customer Records and Collection Expenses (903)	43,487	40,129	83,616	65,218 *	59
Uncollectible Accounts (904)			0	417	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	48,584	40,129	88,713	70,806	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	71,500		71,500	53,700 *	68
Office Supplies and Expenses (921)		6,159	6,159	3,748	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		93,170	93,170	63,226 *	71
Property Insurance (924)		25,400	25,400	25,400	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)		152,129	152,129	252,215 *	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		157	157	60	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		35,859	35,859	38,274	79
Total Administrative and General Expenses	71,500	312,874	384,374	436,623	80

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	384,221	4,020,892	4,405,113	4,252,023	81

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

#623 - Up \$13,971 - Due to increased costs and increased pumping in 2021

#660 - Up \$106,925 - Due to charging Engineering costs to the Utility in 2021 for projects

#662 - Down \$25,134 - 2021=\$52,762, which is a normal year, 2020=\$77,896 was a very high year, 2019=\$61,298/2018=\$52,297

#903 - Up 18,398 - Due to new billing software in 2021

#920 - Reallocated compared to prior years

#923 - Up \$29,944 - working on a possible change to water source / substantial consulting needed

#926 - Up due to additional EEs taking benefits, as well as a brand new EE in 2021 (increased EE count by 1)

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	1,017,790	1,018,924	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,868	3,011	2
Net Property Tax Equivalent	1,014,922	1,015,913	3
Social Security	28,214	29,878	4
PSC Remainder Assessment	15,589	6,255	5
Total Tax Expense	1,058,725	1,052,046	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.294865
3. Local Tax Rate	mills	4.822653
4. School Tax Rate	mills	9.082189
5. Vocational School Tax Rate	mills	1.011379
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.493901
8. Total Tax Rate	mills	20.704987
9. Less: State Credit	mills	1.584333
11. Net Tax Rate	mills	19.120654

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	4.822653
13. Combined School Tax Rate	mills	10.093568
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	14.916221
16. Total Tax Rate	mills	20.704987
17. Ratio of Local and School Tax to Total	dec.	0.720417
18. Total Tax Net of State Credit	mills	19.120654
19. Net Local and School Tax Rate	mills	13.774841
20. Utility Plant, Jan 1	\$	73,830,435
21. Materials & Supplies	\$	0
22. Subtotal	\$	73,830,435
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	73,830,435
25. Assessment Ratio	dec.	1.000774
26. Assessed Value	\$	73,887,580
27. Net Local and School Tax Rate	mills	13.774841
28. Tax Equiv. Computed for Current Year	\$	1,017,790

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	73,830,435
2. Materials & Supplies	\$	0
3. Subtotal	\$	73,830,435
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	73,830,435
6. Assessed Value	\$	73,887,580
7. Tax Equiv. Computed for Current Year	\$	1,017,790
8. Tax Equivalent per 1994 PSC Report	\$	634,462
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,017,790

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

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

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

Other Tax Rate Non-Local is for Milwaukee Metropolitan Sewerage District (MMSD)

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

General Footnote

Other tax rate - non-local is for the Milwaukee Metropolitan Sewerage District

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	179,905				179,905	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	179,905	0	0	0	179,905	14
PUMPING PLANT						15
Land and Land Rights (320)	102,215				102,215	16
Structures and Improvements (321)	1,580,249				1,580,249	17
Other Power Production Equipment (323)	96,298				96,298	18
Electric Pumping Equipment (325)	769,719				769,719	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	580,214	1			580,215	21
Total Pumping Plant	3,128,695	1	0	0	3,128,696	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	9,921				9,921	28
Total Water Treatment Plant	9,921	0	0	0	9,921	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	7,624				7,624	32
Distribution Reservoirs and Standpipes (342)	2,117,268				2,117,268	33
Transmission and Distribution Mains (343)	7,054,968				7,054,968	34
Services (345)	1,003,343				1,003,343	35
Meters (346)	2,524,924	143,784	110,932		2,557,776 *	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
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- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	1,150,367				1,150,367	37
Other Transmission and Distribution Plant (349)	22,000				22,000	38
Total Transmission and Distribution Plant	13,880,494	143,784	110,932	0	13,913,346	39
GENERAL PLANT						40
Land and Land Rights (389)	45,670				45,670	41
Structures and Improvements (390)	1,428,511				1,428,511	42
Office Furniture and Equipment (391)	10,870				10,870	43
Computer Equipment (391.1)	41,789				41,789	44
Transportation Equipment (392)	239,601	24,997	35,564		229,034	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	43,179	6,500	6,434		43,245	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	6,682				6,682	50
SCADA Equipment (397.1)	236,885	10,650			247,535	51
Miscellaneous Equipment (398)	21,381				21,381	52
Total General Plant	2,074,568	42,147	41,998	0	2,074,717	53
Total utility plant in service directly assignable	19,273,583	185,932	152,930	0	19,306,585	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	19,273,583	185,932	152,930	0	19,306,585	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- [PSC Uniform System of Accounts](#)

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

#346 - Meters is up due to change outs / catching up from 2020 COVID, and new meters needed for growth

Retirements for one or more accounts exceed \$50,000, please explain.

#346 - Meters is up due to change outs / catching up from 2020 COVID

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	873,727				873,727	33
Transmission and Distribution Mains (343)	41,324,069	824,975			42,149,044 *	34
Services (345)	5,099,206	73,024			5,172,230 *	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	4,878,945	190,932			5,069,877 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	52,175,947	1,088,931	0	0	53,264,878	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	373,975				373,975	42
Office Furniture and Equipment (391)	11,040				11,040	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	385,015	0	0	0	385,015	53
Total utility plant in service directly assignable	52,560,962	1,088,931	0	0	53,649,893	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	52,560,962	1,088,931	0	0	53,649,893	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

#343 T/D Mains - up due to new subdivisions being developed/established in 2021

#345 Services - up due to new subdivisions being developed/established in 2021

#348 Hydrants - up due to new subdivisions being developed/established in 2021

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	1
SOURCE OF SUPPLY PLANT									
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	179,708	2.94%	197					179,905	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	179,708		197	0	0	0	0	179,905	8
PUMPING PLANT									
Structures and Improvements (321)	692,352	3.23%	46,104					738,456	10
Other Power Production Equipment (323)	33,409	4.44%	4,284					37,693	11
Electric Pumping Equipment (325)	700,600	5.00%	8,832					709,432	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	292,262	4.35%	24,804					317,066	14
Total Pumping Plant	1,718,623		84,024	0	0	0	0	1,802,647	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	9,921	5.88%						9,921	20
Total Water Treatment Plant	9,921		0	0	0	0	0	9,921	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	7,358	3.23%	36					7,394	23
Distribution Reservoirs and Standpipes (342)	976,300	1.89%	39,936					1,016,236	24
Transmission and Distribution Mains (343)	740,101	1.33%	94,766					834,867	25
Services (345)	170,438	2.86%	28,913					199,351	26
Meters (346)	1,959,802	6.25%	158,834	110,932				2,007,704	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
Hydrants (348)	224,695	2.22%	25,723					250,418
Other Transmission and Distribution Plant (349)	4,027	1.67%	732					4,759
Total Transmission and Distribution Plant	4,082,721		348,940	110,932	0	0	0	4,320,729
GENERAL PLANT								
Structures and Improvements (390)	312,884	2.94%	45,600					358,484
Office Furniture and Equipment (391)	8,223	5.88%	734					8,957
Computer Equipment (391.1)	7,911	25.00%	7,873					15,784
Transportation Equipment (392)	138,993	12.50%	16,198					119,627
Stores Equipment (393)	0							0
Tools, Shop and Garage Equipment (394)	29,745	5.88%	3,570	6,434				26,881
Laboratory Equipment (395)	0							0
Power Operated Equipment (396)	0							0
Communication Equipment (397)	6,682	14.29%						6,682
SCADA Equipment (397.1)	148,207	9.09%	27,305					175,512
Miscellaneous Equipment (398)	12,132	5.88%	1,248					13,380
Total General Plant	664,777		102,528	41,998	0	0	0	725,307
Total accum. prov. directly assignable	6,655,750		535,689	152,930	0	0	0	7,038,509
Common Utility Plant Allocated to Water Department	0							0
TOTAL ACCUM. PROV. FOR DEPRECIATION	6,655,750		535,689	152,930	0	0	0	7,038,509

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	1
SOURCE OF SUPPLY PLANT									
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	305,009	1.89%	16,488					321,487	24
Transmission and Distribution Mains (343)	10,845,201	1.33%	555,625					11,400,826	25
Services (345)	2,666,094	2.86%	146,665					2,812,759	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	28
Hydrants (348)	2,086,488	2.22%	110,247					2,196,735	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	15,902,792		829,025	0	0	0	0	16,731,817	30
GENERAL PLANT									31
Structures and Improvements (390)	63,226	2.94%	11,496					74,722	32
Office Furniture and Equipment (391)	6,072	5.88%	1,104					7,176	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	69,298		12,600	0	0	0	0	81,898	43
Total accum. prov. directly assignable	15,972,090		841,625	0	0	0	0	16,813,715	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	15,972,090		841,625	0	0	0	0	16,813,715	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main													Total (m)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)				
6.000				2,293	5,491	24,214	6,623	10,740	2,561	1,711				53,633	1
8.000				30,548	4,894	65,360	82,125	140,918	111,776	25,650	12,279			473,550	2
10.000				2,912					114					3,026	3
12.000				28,258	2,116	27,939	45,370	69,145	27,068	10,443	4,930			215,269	4
16.000				7,184	3,232	13,543	15,126	55,137	31,656	17,788				143,666	5
20.000				388			8,728		9,824	49				18,989	6
24.000				7,760					8,111					15,871	7
Total	0	0	0	79,343	15,733	131,056	157,972	275,940	191,110	55,641	17,209			924,004	8

Describe source of information used to develop data:
The Utility obtained this data from internal engineering and historical financial records.

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Age of Water Mains (Page W-13)

General Footnote

There was an edit check issue stating that the total feet of Main (W-13) varies by 5% or more from Water Mains, Total Feet EOY (W-21) - this is a historical problem, rather than a current issue. The number of feet added in 2021 is 17,209 on both schedules. 2020 and 2019 were checked and the difference was existing since at least 2018 if not prior.

The Transmission and Distribution Mains (343) have Additions During Year (W-08 or W-09), please explain.

The new main was installed by developers for new subdivisions and is listed on W-09, Plant financed by Contributions

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January						73,820	73,820	1
February						68,408	68,408	2
March						75,078	75,078	3
April						74,056	74,056	4
May						89,674	89,674	5
June						119,771	119,771	6
July						118,739	118,739	7
August						107,183	107,183	8
September						99,436	99,436	9
October						77,242	77,242	10
November						69,998	69,998	11
December						73,363	73,363	12
TOTAL	0	0	0	0	0	1,046,768	1,046,768	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		
Finished Water pumped or purchased (000s)	1,046,768	1
Less: Gallons (000s) sold to wholesale customers (exported water)	0	2
Subtotal: Net gallons (000s) entering distribution system	1,046,768	3
Less: Gallons (000s) sold to retail customers (billed, metered)	883945	4
Less: Gallons (000s) sold to retail customers (billed, unmetered)	4932	5
Gallons (000s) of Non-Revenue Water	157,891	6
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	7
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	827	8
Subtotal: Unbilled Authorized Consumption	827	9
Total Water Loss	157,064	10
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	11
Gallons (000s) estimated due to data and billing errors	0	12
Gallons (000s) estimated due to customer meter under-registration	0	13
Subtotal Apparent Losses	0	14
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	9,169	15
Gallons (000s) estimated due to unreported and background leakage	147,895	16
Subtotal Real Losses (leakage)	157,064	17
Non-Revenue Water as percentage of net water supplied	15%	18
Total Water Loss as percentage of net water supplied	15%	19
OTHER STATISTICS		
Maximum gallons (000s) pumped by all methods in any one day during reporting year	5,700	20
Date of maximum	07/25/2021	21
Cause of maximum		22
Seasonal usage - hot weather		23
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,285	24
Date of minimum	01/01/2021	25
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	346,144	26
If water is purchased:		27
Vendor Name	Oak Creek Water Utility	28
Point of Delivery	27th Street and W. Puetz Rd.; Drexel Ave.; Ryan Rd.; and Rawson Ave.	29
Source of purchased water	Surface	30
Vendor Name (2)		31
Point of Delivery (2)		32
Source of purchased water (2)		33
Vendor Name (3)		34
Point of Delivery (3)		35
Source of purchased water (3)		36
Number of main breaks repaired this year	8	37
Number of service breaks repaired this year	6	38
Does the utility have an asset management plan?	Yes	39

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility’s functional wells (regardless of whether it is “in service” or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility’s annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
82ND STREET	8	1,500	18	864,000	Yes	1
				864,000		2

Sources of Water Supply - Intake Information

--- THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY---

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horsepower (l)
8	WELL 8		Standby	Distribution	1980	Vertical Turbine	600	1980	600	Electric	200
8R1	RESERVOIR 8		Booster	Distribution	1980	Vertical Turbine	500	1980	500	Electric	30
8R2	RESERVOIR 8		Booster	Distribution	1980	Vertical Turbine	500	1980	500	Electric	30
8R3	RESERVOIR 8		Booster	Distribution	1980	Vertical Turbine	500	1980	500	Electric	30
DAPS-P1	DREXEL BOOSTER STATION		Booster	Distribution	1996	Centrifugal	1,600	1996	1600	Electric	60
DAPS-P2	DREXEL BOOSTER STATION		Booster	Distribution	1996	Centrifugal	1,600	1996	1600	Electric	60
DAPS-P3	DREXEL BOOSTER STATION		Booster	Distribution	1996	Centrifugal	900	1996	900	Electric	40
DAPS-P4	DREXEL BOOSTER STATION		Booster	Distribution	2004	Centrifugal	1,400	2004	1400	Electric	60
PRPS - P4	PUETZ RD B.S.		Booster	Distribution	2012	Centrifugal	875	2012	875	Electric	60
PRPS-P2	PUETZ RD B.S.		Booster	Distribution	2012	Centrifugal	875	2012	875	Electric	60
PRPS-P3	PUETZ RD B.S.		Booster	Distribution	2012	Centrifugal	1,750	2012	1750	Electric	75
PRPSP1	PUETZ RD B.S.		Booster	Distribution	2012	Centrifugal	1,750	2012	1750	Electric	75

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
RESERVOIR8	8	1980	Reservoir	Concrete	0	80,300	1
TANK	TANK	1980	Elevated Tank	Steel	173	500,000	2
TANK2	TANK2	2002	Elevated Tank	Steel	150	2,000,000	3

Water Treatment Plant

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

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY - - -

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Plastic	Supply	4	189			(189)	0	1
Other Metal	Supply	6	48,482			(27,547)	20,935	2
Other Plastic	Supply	6	32,698				32,698	3
Other Metal	Supply	8	104,375			(80,599)	23,776	4
Other Plastic	Supply	8	437,495	12,279			449,774	5
Other Plastic	Supply	10	11,579			(8,553)	3,026	6
Other Metal	Transmission	12	81,069			(46,325)	34,744	7
Other Plastic	Transmission	12	175,595	4,930			180,525	8
Other Metal	Transmission	16	55,536			(32,295)	23,241	9
Other Plastic	Transmission	16	120,425				120,425	10
Other Metal	Transmission	20	19,270			(281)	18,989	11
Other Metal	Transmission	24	16,367			(496)	15,871	12
Total Within Municipality			1,103,080	17,209		(196,285)	924,004	13
Total Utility			1,103,080	17,209		(196,285)	924,004	14

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

Mains were installed by developers (who financed the mains exclusive of the City) and by the City's TID #8 (the TID paid for the improvements), and subsequently turned them over to the Utility. The Utility receives information from developers in order to record additions, and maintains records of what was done in the TIDs.

Adjustments are nonzero for one or more accounts, please explain.

Made an adjustment to tie out - 196,285 - There was an edit check issue stating that the total feet of Main (W-13) varies by 5% or more from Water Mains, Total Feet EOY (W-21) - this is a historical problem, rather than a current issue. The number of feet added in 2021 is 17,209 on both schedules. 2020 and 2019 were checked and the difference was existing since at least 2018 if not prior. In order to proceed with the reporting, adjusted W-21 to match W-13 (adjusting older pipe - educated guess).

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (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)	NOT in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	0.750	390				390		1
Ductile Iron, Lined (late 1960's to present)	1.000	2,345		2		2,343		2
Other Plastic	1.000	3				3		3
Ductile Iron, Lined (late 1960's to present)	1.250	3,288				3,288		4
Other Plastic	1.250	1,123	197			1,320	182	5
Ductile Iron, Lined (late 1960's to present)	1.500	114				114	2	6
Other Plastic	1.500	13	1			14		7
Ductile Iron, Lined (late 1960's to present)	2.000	199				199	11	8
Other Plastic	2.000	153				153		9
Ductile Iron, Lined (late 1960's to present)	2.500	45				45		10
Ductile Iron, Lined (late 1960's to present)	4.000	8				8		11
Other Plastic	4.000	42	5			47		12
Ductile Iron, Lined (late 1960's to present)	6.000	17				17		13
Other Plastic	6.000	50	2			52		14
Other Plastic	8.000	41				41		15
Other Plastic	12.000	1				1		16
Utility Total		7,832	205	2		8,035	195	17

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Services added by developers and owners, were also financed by the same. This is in new subdivisions and areas of they City that did not have the availability of water service prior to the installations.

Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

There were two services (DI) disconnected, but they were left in place and not retired.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
		First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Additional Meters	In Stock	Total	
1/2	311	4	308	4	1	279	4	279					4					25	308	1
3/4	7,674	600	601	7,673	240	7,300	166	3	6	1	118	1	118	24	4	51	4	51	7,673	2
1	367	6	6	367	9	93	80	9	5	119	24	19	24	14	23	367	14	23	367	3
1 1/2	217	8	5	220	3	5	46	6	6	109	19	109	19	1	9	19	9	19	220	4
2	133	8	141	2	35	4	12	65	2	2	2	65	2	1	1	22	1	22	141	5
3	21	1	21	1	9	3	5	2	2	2	2	2	2	2	2	21	2	2	21	6
4	3	3	3	3	2	1	2	1	2	1	2	1	2	2	3	3	1	2	3	7
6	3	3	3	2	1	2	1	2	2	2	2	2	2	2	3	3	2	2	3	8
Total	8,729	622	616	8,736	1	8,736	264	7,677	336	26	36	299	169	26	27	26	140	140	8,736	9

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 8736)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
 - 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.
 - Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
 - Totals by size in Column (f) should equal same size totals in Column (s).
 - Explain all reported adjustments as schedule footnote.
 - Do not include station meters in the meter inventory used to complete these tables.
-

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Added/adjusted a 1/2' meter to residential that was previously listed as a 3/4" meter.

3/4" meters worked out due to a house burning down and a new meter being installed as a 'new install' rather than a change out.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

This was a problem due to COVID; staff will be working to get this back on track in 2022 and likely 2023.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

This was a problem due to COVID; staff will be working to get this back on track in 2022 and likely 2023.

Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.

This was a problem during COVID, as the House of Corrections would not allow Utility staff in to test the meter. That has now lightened up and staff is able to test all 6" meters in 2022.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	2,712	51			2,763	2
Total Fire Hydrants	2,712	51	0	0	2,763	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) 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	925
Number of Distribution System Valves end of year	3,012
Number of Distribution Valves operated during Year	810

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

List of All Station and Wholesale Meters (Page W-26)

Explain how you measure water produced and your plans on measuring this in the future.

The Oak Creek Water Utility owns the station meters and is responsible for testing them.

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Franklin (City) **	8,591	1
Total - Milwaukee County	8,591	2
Total - Customers Served	8,591	3
Total - Within Muni Boundary **	8,591	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (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)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Other Plastic	0.625	1				1			1
Utility Total		1				1			2

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- For residential arrears, include billed amounts past due and unpaid.
- For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. § 66.0809.
- For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. § 66.0809.

	Description (a)	Amount (b)
Disconnections		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	0
2.	Total number of residential disconnections of service performed for non-payment during the year	0
Arrears		
1.	Total number of residential customers with arrears as of December 31	700
2.	Total dollar amount of residential customer arrears as of December 31	101,822
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	424
2.	Total dollar amount of residential arrears placed on the tax roll	236,879
	Footnotes	No