



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, 2019

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: 04/03/2020

Water Service Started Date: 05/26/1977

DNR Public Water System ID: 24105631

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

I **Paul Rotzenberg, Director of Finance and Treasurer 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: **4/3/2020**

Signature Page (Page ii)

General Footnote

ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the Franklin Municipal Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2019 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

The Annual Report to the Public Service Commission included in the accompanying prescribed form is presented in accordance with the requirements of the Public Service Commission of Wisconsin, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Milwaukee, Wisconsin
April 3, 2020

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Paul Rotzenberg

Title: Director of Finance and Treasurer

Mailing Address: 9929 W Loomis Road
Franklin, WI 53132-9630

Phone: (414) 427-7514

Email Address: protzenberg@franklinwi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: Paul Frantz

Title: Partner

Mailing Address: Baker Tilly Virchow Krause, LLP
777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202

Phone: (414) 777-5359

Email Address: paul.frantz@bakertilly.com

Name and title of utility General Manager (or equivalent)

Name: Glen Morrow

Title: City Engineer

Mailing Address: 9929 W Loomis Road
Franklin, WI 53132-9630

Phone: (414) 425-7510

Email Address: gmorrow@franklinwi.gov

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

Name: Gary Grobner

Title: Chairman

Mailing Address: 9929 Loomis Road
Franklin, WI 53132-9630

Phone: (414) 425-7510

Email Address: ggrobner@sbcglobal.net

Contact person for cybersecurity issues and events

Name: Jim Matelski

Title: Director of Information Technology

Mailing Address: 9929 Loomis Road
Franklin, WI 53132-9630

Phone: (414) 427-7645

Email Address: jmatelski@franklinwi.gov

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: 05/17/2019

Period covered by most recent audit: 1/1/2018-12/31/2018

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

Name: Paul Frantz

Title: Partner

Organization Name: Baker Tilly Virchow Krause

USPS Address: 777 E Wisconsin Ave, 32nd Floor

City State Zip Milwaukee, WI 53202

Telephone: (414) 777-5359

Email Address: paul.frantz@bakertilly.com

Report Preparation

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

Compilation

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	5,915,257	6,079,355	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,054,478	4,167,326	4
Depreciation Expense (403)	448,634	417,902	5
Amortization Expense (404-407)	42,059	42,060	6
Taxes (408)	997,514	1,040,926	7
Total Operating Expenses	5,542,685	5,668,214	8
Net Operating Income	372,572	411,141	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	372,572	411,141	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)	66,996	43,412	16
Miscellaneous Nonoperating Income (421)	1,189,743	0	17
Total Other Income	1,256,739	43,412	18
Total Income	1,629,311	454,553	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(121,613)	(121,613)	21
Other Income Deductions (426)	797,505	791,785	22
Total Miscellaneous Income Deductions	675,892	670,172	23
Income Before Interest Charges	953,419	(215,619)	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)	1,035	1,072	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	34,698	32,305	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	35,733	33,377	32
Net Income	917,686	(248,996)	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	41,010,230	41,259,226	35
Balance Transferred from Income (433)	917,686	(248,996)	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)	41,927,916	41,010,230	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	5,915,257		5,915,257	3
Total (Acct. 400)	5,915,257	0	5,915,257	4
Operation and Maintenance Expense (401-402)				5
Derived	4,054,478		4,054,478	6
Total (Acct. 401-402)	4,054,478	0	4,054,478	7
Depreciation Expense (403)				8
Derived	448,634		448,634	9
Total (Acct. 403)	448,634	0	448,634	10
Amortization Expense (404-407)				11
Derived	42,059		42,059	12
Total (Acct. 404-407)	42,059	0	42,059	13
Taxes (408)				14
Derived	997,514		997,514	15
Total (Acct. 408)	997,514	0	997,514	16
TOTAL UTILITY OPERATING INCOME	372,572	0	372,572	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	60,865		60,865	23
Investment Gains/Losses	6,131		6,131	24
Total (Acct. 419)	66,996	0	66,996	25
Miscellaneous Nonoperating Income (421)				26
Contributed Plant - Water		1,189,743	1,189,743	27
Impact Fees - Water			0	28
Total (Acct. 421)	0	1,189,743	1,189,743	29
TOTAL OTHER INCOME	66,996	1,189,743	1,256,739	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(121,613)		(121,613)	33
Total (Acct. 425)	(121,613)	0	(121,613)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		797,105	797,105	36
Bank fees and other interest	400		400	37
Total (Acct. 426)	400	797,105	797,505	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(121,213)	797,105	675,892	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 CHARGES				40
Interest on Long-Term Debt (427)				41
Derived	0		0	42
Total (Acct. 427)	0	0	0	43
Amortization of Debt Discount and Expense (428)				44
Amortization of Debt Discount	1,035		1,035	45
Total (Acct. 428)	1,035	0	1,035	46
Interest on Debt to Municipality (430)				47
Derived	34,698		34,698	48
Total (Acct. 430)	34,698	0	34,698	49
Other Interest Expense (431)				50
Derived	0		0	51
Total (Acct. 431)	0	0	0	52
TOTAL INTEREST CHARGES	35,733	0	35,733	53
NET INCOME	525,048	392,638	917,686	54
EARNED SURPLUS				55
Unappropriated Earned Surplus (Beginning of Year) (216)				56
Derived	6,268,825	34,741,405	41,010,230	57
Total (Acct. 216)	6,268,825	34,741,405	41,010,230	58
Balance Transferred from Income (433)				59
Derived	525,048	392,638	917,686	60
Total (Acct. 433)	525,048	392,638	917,686	61
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,793,873	35,134,043	41,927,916	62

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	5,915,257				5,915,257	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	1,449				1,449	5
Revenues subject to Wisconsin Remainder Assessment	5,913,808	0	0	0	5,913,808	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	349,699		349,699	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	349,699	0	349,699	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)	69,854,793	63,640,206	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	21,412,646	20,227,993	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	48,442,147	43,412,213	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)	14,623	10,658	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	2,411,259	2,720,763	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,557,411	1,573,318	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	2,291	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	3,983,328	4,307,065	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	8,318	9,353	37
Extraordinary Property Losses (182)	0	42,059	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)	539,254	222,515	42
Total Deferred Debits	547,572	273,927	43
TOTAL ASSETS AND OTHER DEBITS	53,000,744	48,020,902	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)	7,893,813	4,154,481	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	41,927,916	41,010,230	5
Total Proprietary Capital	49,821,729	45,164,711	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,138,200	1,209,700	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	1,138,200	1,209,700	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	943,379	760,659	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	11,563	11,196	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	689	689	20
Total Current and Accrued Liabilities	955,631	772,544	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	1,009,284	798,587	25
Total Deferred Credits	1,009,284	798,587	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	75,900	75,360	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	75,900	75,360	32
TOTAL LIABILITIES AND OTHER CREDITS	53,000,744	48,020,902	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	63,640,206	0	0	0	2
	63,640,206	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	17,970,136				5
Utility Plant in Service - Contributed Plant (101.2)	50,819,481				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)	1,065,176				11
Total Utility Plant	69,854,793	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)	6,248,599				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	15,164,047				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	21,412,646	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)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	48,442,147	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)	5,861,051	0	0	0	5,861,051	1
Credits during year						2
Charged Depreciation Expense (403)	448,634				448,634	3
Depreciation Expense on Meters Charged to Sewer	12,809				12,809	4
Salvage	820				820	5
Total credits	462,263	0	0	0	462,263	6
Debits during year						7
Book Cost of Plant Retired	74,715				74,715	8
Cost of Removal	0				0	9
Total debits	74,715	0	0	0	74,715	10
Balance end of year (111.1)	6,248,599	0	0	0	6,248,599	11

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)	14,366,942	0	0	0	14,366,942	1
Credits during year						2
Charged Other Income Deductions (426)	797,105				797,105	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	797,105	0	0	0	797,105	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)	15,164,047	0	0	0	15,164,047	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 Disc - Dec 2014	1,035	428	8,318	2
None				3
Total	1,035		8,318	4
Unamortized premium on debt (251)				
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	4,154,481	1
Contributions from City Via TID	3,739,332	2
Balance end of year	7,893,813	3

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%	123,200	2
General Obligation Water System Bonds 2014B	12/18/2014	03/01/2034	198.00%	1,015,000	3
Total for Account 223				1,138,200	4

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	997,514	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	3,999	5
Total accruals and other credits	1,001,513	6
County, state and local taxes	969,367	7
Social Security taxes	26,062	8
PSC Remainder Assessment	6,084	9
Gross Receipts Tax		10
Total payments and other debits	1,001,513	11
Balance end of year	0	12

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		3,493	3,493	0	5
GENERAL OBLIGATION WATER REVENUE BOND 2014B	11,196	31,205	30,838	11,563	6
Subtotal Advances from Municipality (223)	11,196	34,698	34,331	11,563	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	11,196	34,698	34,331	11,563	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	14,623	2
Total (Acct. 131)	14,623	3
Temporary Cash Investments (136)	0	4
Temporary Cash and Investment	2,411,259	5
Total (Acct. 136)	2,411,259	6
Customer Accounts Receivable (142)	0	7
Water	1,557,411	8
Total (Acct. 142)	1,557,411	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
OPEB Related Deferred Outflows	4,042	16
Pension Related Deferred Outflows	417,294	17
Pension Related Deferred Outflows - WRS	8,928	18
Regulatory Asset - Unamortized Pension Contribution	108,990	19
Total (Acct. 186)	539,254	20
Accounts Payable (232)	0	21
Accounts Payable	943,379	22
Total (Acct. 232)	943,379	23
Miscellaneous Current and Accrued Liabilities (242)	0	24
Miscellaneous Payables and Accrued Liabilities	689	25
Total (Acct. 242)	689	26
Other Deferred Credits (253)	0	27
Regulatory Liability	486,458	28
Net OPEB liability	14,026	29
Net Pension Liability	379,808	30
OPEB Related Deferred Inflows	5,414	31
Pension and OPEB Regulatory Liability	15,628	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	107,950	33
Total (Acct. 253)	1,009,284	34
Pensions and Benefits Reserve (263)	0	35
Compensated Absence Reserve	75,900	36
Total (Acct. 263)	75,900	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)	15,960,151				15,960,151	2
Materials and Supplies	0				0	3
Less Average						4
Reserve for Depreciation (111.1)	6,054,825				6,054,825	5
Customer Advances for Construction					0	6
Regulatory Liability	547,264				547,264	7
Average Net Rate Base	9,358,062	0	0	0	9,358,062	8
Net Operating Income	372,572				372,572	9
Net Operating Income as a percent of Average Net Rate Base	3.98%	N/A	N/A	N/A	3.98%	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	608,071	0	0	0	608,071	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	121,613				121,613	5
Balance End of Year	486,458	0	0	0	486,458	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	5,769,706	5,907,420	2
Total Sales of Water	5,769,706	5,907,420	3
Other Operating Revenues			4
Forfeited Discounts (470)	52,554	53,929	5
Rents from Water Property (472)	78,833	99,974	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	14,164	18,032	8
Total Other Operating Revenues	145,551	171,935	9
Total Operating Revenues	5,915,257	6,079,355	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	3,018,770	2,985,802	12
Pumping Expenses (620-633)	160,397	157,953	13
Water Treatment Expenses (640-652)	11,882	4,832	14
Transmission and Distribution Expenses (660-678)	348,615	487,748	15
Customer Accounts Expenses (901-906)	69,083	46,731	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	445,731	484,260	18
Total Operation and Maintenance Expenses	4,054,478	4,167,326	19
Other Operating Expenses			20
Depreciation Expense (403)	448,634	417,902	21
Amortization Expense (404-407)	42,059	42,060 *	22
Taxes (408)	997,514	1,040,926	23
Total Other Operating Expenses	1,488,207	1,500,888	24
Total Operating Expenses	5,542,685	5,668,214	25
NET OPERATING INCOME	372,572	411,141	26

Water Operating Revenues & Expenses

Water Operating Revenues & Expenses (Page W-01)

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

Account 407 - Annual amortization of property loss on disposal of wells in 215. Commission approval March 14, 2016.

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)	26	3,518	20,928	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)	26	3,518	20,928	8
Metered Sales to General Customers (461)				9
Residential (461.1)	7,489	409,228	2,874,381	10
Commercial (461.2)	313	115,047	648,437	11
Industrial (461.3)	25	84,938	438,327	12
Public Authority (461.4)	35	49,011	268,224	13
Multifamily Residential (461.5)	289	121,973	741,263	14
Irrigation (461.6)	185	12,625	108,212	15
Total Metered Sales to General Customers (461)	8,336	792,822	5,078,844	16
Private Fire Protection Service (462)	493		125,087	17
Public Fire Protection Service (463)	8,143		544,847	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	16,998	796,340	5,769,706	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)	544,847	2
Wholesale fire protection billed		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)	544,847	5
Forfeited Discounts (470)		6
Customer late payment charges	52,554	7
Total Forfeited Discounts (470)	52,554	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	78,833	10
Total Rents from Water Property (472)	78,833	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	1,910	16
Miscellaneous	12,254 *	17
Total Other Water Revenues (474)	14,164	18

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.

No individual item exceeds \$10,000.

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	123	16,601	16,724	6,128	3
Purchased Water (602)		3,001,152	3,001,152	2,973,774	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	5,900	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		894	894	0	13
Total Source of Supply Expenses	123	3,018,647	3,018,770	2,985,802	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)		47,135	47,135	42,847	19
Pumping Labor and Expenses (624)	99,357	13,474	112,831	114,225	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)		431	431	881	27
Total Pumping Expenses	99,357	61,040	160,397	157,953	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)		11,657	11,657	4,810	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)	126	99	225	22	37
Total Water Treatment Expenses	126	11,756	11,882	4,832	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	25,798	35,500	61,298	52,297	42
Meter Expenses (663)			0	0	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)			0	0	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		1,800	1,800	3,978	48
Maintenance of Distribution Reservoirs and Standpipes (672)		2,396	2,396	116,543	49
Maintenance of Transmission and Distribution Mains (673)	22,727	37,705	60,432	64,114	50
Maintenance of Services (675)	18,452	56,699	75,151	69,169	51
Maintenance of Meters (676)	38,701	4,037	42,738	46,592	52
Maintenance of Hydrants (677)	20,791	55,621	76,412	90,786	53
Maintenance of Miscellaneous Plant (678)	22,046	6,342	28,388	44,269	54
Total Transmission and Distribution Expenses	148,515	200,100	348,615	487,748	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	3,855		3,855	3,119	58
Customer Records and Collection Expenses (903)	45,123	18,656	63,779	40,907	59
Uncollectible Accounts (904)		1,449	1,449	2,705	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	48,978	20,105	69,083	46,731	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)	52,600		52,600	48,500	68
Office Supplies and Expenses (921)		6,907	6,907	7,769	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		66,449	66,449	161,091	71
Property Insurance (924)		25,400	25,400	25,400	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)		240,367	240,367	214,229	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		16,447	16,447	2,192	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		37,561	37,561	25,079	79
Total Administrative and General Expenses	52,600	393,131	445,731	484,260	80

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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	349,699	3,704,779	4,054,478	4,167,326	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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.

Account 601 Operation Labor and Expenses - Purchased 2 hydrant buddies in 2019 totaling \$9,400.

Account 672 Maintenance of Distribution Reservoirs and Standpipes - 2018 expenses included \$5,900 for washing the Puetz tower, both towers were inspected for \$3,200 and there were equipment needs at the Drexel tower that totaled \$11,000.

Account 678 Maintenance of Miscellaneous Plant - 2018 expense included several items that were expensed rather than capitalized. This did not occur in 2019.

Account 903 Customer Record and Collection Expense - In 2019, utility secretary went from 1/4 time to 1/2 time.

Account 923 Outside Services Employed - 2018 expense include a significant amount of professional fees contesting the Oak Creek Rate Case.

Account 930 Miscellaneous General Expenses - 2019 includes \$14,000 of training on new software related to meter reading.

Account 932 Maintenance of General Plant - 2019 includes \$7,000 of HAVC, garage door, etc adjustments related to move in 2016.

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	969,367	1,011,391	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	3,999	3,354	2
Net Property Tax Equivalent	965,368	1,008,037	3
Social Security	26,062	26,622	4
PSC Remainder Assessment	6,084	6,267	5
Total Tax Expense	997,514	1,040,926	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	4.933675
3. Local Tax Rate	mills	5.321587
4. School Tax Rate	mills	10.510142
5. Vocational School Tax Rate	mills	1.219811
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.696650
8. Total Tax Rate	mills	23.681865
9. Less: State Credit	mills	1.874455
11. Net Tax Rate	mills	21.807410

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	5.321587
13. Combined School Tax Rate	mills	11.729953
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.051540
16. Total Tax Rate	mills	23.681865
17. Ratio of Local and School Tax to Total	dec.	0.720025
18. Total Tax Net of State Credit	mills	21.807410
19. Net Local and School Tax Rate	mills	15.701885
20. Utility Plant, Jan 1	\$	63,640,206
21. Materials & Supplies	\$	0
22. Subtotal	\$	63,640,206
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	63,640,206
25. Assessment Ratio	dec.	0.970074
26. Assessed Value	\$	61,735,709
27. Net Local and School Tax Rate	mills	15.701885
28. Tax Equiv. Computed for Current Year	\$	969,367

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	63,640,206
2. Materials & Supplies	\$	0
3. Subtotal	\$	63,640,206
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	63,640,206
6. Assessed Value	\$	61,735,709
7. Tax Equiv. Computed for Current Year	\$	969,367
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)	\$	969,367

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 the Milwaukee Metropolitan Sewer Districts.

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				580,214	21
Total Pumping Plant	3,128,695	0	0	0	3,128,695	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)	2,889,759	3,082,327			5,972,086	34
Services (345)	400,223	603,120			1,003,343	35
Meters (346)	2,430,371	126,040	60,277		2,496,134	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.
- 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)	
Hydrants (348)	781,730	236,344			1,018,074	37
Other Transmission and Distribution Plant (349)	22,000				22,000	38
Total Transmission and Distribution Plant	8,648,975	4,047,831	60,277	0	12,636,529	39
GENERAL PLANT						40
Land and Land Rights (389)	45,670				45,670	41
Structures and Improvements (390)	1,408,645				1,408,645	42
Office Furniture and Equipment (391)	15,424				15,424	43
Computer Equipment (391.1)	47,492				47,492	44
Transportation Equipment (392)	187,418	16,748	14,438		189,728	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	43,179				43,179	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)	206,780	30,105			236,885	51
Miscellaneous Equipment (398)	21,381				21,381	52
Total General Plant	1,982,671	46,853	14,438	0	2,015,086	53
Total utility plant in service directly assignable	13,950,167	4,094,684	74,715	0	17,970,136	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	13,950,167	4,094,684	74,715	0	17,970,136	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.
- Explain fully as a footnote the nature of all entries 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.

All amounts reported in accounts 343, 345 and 348 resulted from two projects, Rawson Homes and Ballpark Commons. The Rawson Homes project totaled \$1,247,635 and the Ballpark Commons project totaled \$2,674,156. The Rawson Homes project was financed by the utility. The Ballpark Commons project was financed through the City's TID #5.

Additions to account 346 are for 594 meters purchased during 2019.

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

Retirements to account 346 are for 362 meters retired during 2019.

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](#)

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)	39,004,607	913,557			39,918,164	34
Services (345)	4,779,239	128,555			4,907,794	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.
- 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)	
Hydrants (348)	4,587,150	147,631			4,734,781	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	49,244,723	1,189,743	0	0	50,434,466	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	49,629,738	1,189,743	0	0	50,819,481	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	49,629,738	1,189,743	0	0	50,819,481	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.

All amounts reported in accounts 343, 345 and 348 resulted from four projects installed by developers, Park Circle, Stateman Apartments, Forest Park Middle School and Autumn Leaves. The Park Circle project totaled \$566,228, Stateman Apartments project totaled \$244, Forest Park Middle School project totaled \$258,295 and the Autumn Leaves project totaled \$120,865. All projects were financed by the developers and contributed to the utility.

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)	
SOURCE OF SUPPLY PLANT									1
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)	179,084	2.94%	312					179,396	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	179,084		312	0	0	0	0	179,396	8
PUMPING PLANT									9
Structures and Improvements (321)	599,514	3.23%	46,440					645,954	10
Other Power Production Equipment (323)	24,841	4.44%	4,284					29,125	11
Electric Pumping Equipment (325)	682,936	5.00%	8,832					691,768	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	242,654	4.35%	24,804					267,458	14
Total Pumping Plant	1,549,945		84,360	0	0	0	0	1,634,305	15
WATER TREATMENT PLANT									16
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									22
Structures and Improvements (341)	7,286	3.23%	36					7,322	23
Distribution Reservoirs and Standpipes (342)	896,428	1.89%	39,936					936,364	24
Transmission and Distribution Mains (343)	600,707	1.33%	59,064					659,771	25
Services (345)	121,671	2.86%	20,071					141,742	26
Meters (346)	1,767,369	6.25%	153,953	60,277				1,861,045	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)	181,969	2.22%	19,978					201,947	28
Other Transmission and Distribution Plant (349)	2,563	1.67%	732					3,295	29
Total Transmission and Distribution Plant	3,577,993		293,770	60,277	0	0	0	3,811,486	30
GENERAL PLANT									31
Structures and Improvements (390)	212,436	2.94%	45,924					258,360	32
Office Furniture and Equipment (391)	10,520	5.88%	1,129					11,649	33
Computer Equipment (391.1)	47,134	25.00%	358					47,492	34
Transportation Equipment (392)	134,691	12.50%	7,823	14,438		820		128,896	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	26,077	5.88%	1,872					27,949	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	6,350	14.29%	250					6,600	40
SCADA Equipment (397.1)	97,265	9.09%	24,398					121,663	41
Miscellaneous Equipment (398)	9,636	5.88%	1,248					10,884	42
Total General Plant	544,109		83,002	14,438	0	820	0	613,493	43
Total accum. prov. directly assignable	5,861,052		461,444	74,715	0	820	0	6,248,601	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,861,052		461,444	74,715	0	820	0	6,248,601	46

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)	
SOURCE OF SUPPLY PLANT									1
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									9
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									16
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									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	272,033	1.89%	16,488					288,521	24
Transmission and Distribution Mains (343)	9,786,135	1.33%	526,020					10,312,155	25
Services (345)	2,386,933	2.86%	138,524					2,525,457	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)	
Hydrants (348)	1,877,743	2.22%	103,473					1,981,216	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	14,322,844		784,505	0	0	0	0	15,107,349	30
GENERAL PLANT									31
Structures and Improvements (390)	40,234	2.94%	11,496					51,730	32
Office Furniture and Equipment (391)	3,864	5.88%	1,104					4,968	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	44,098		12,600	0	0	0	0	56,698	43
Total accum. prov. directly assignable	14,366,942		797,105	0	0	0	0	15,164,047	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	14,366,942		797,105	0	0	0	0	15,164,047	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 (l)	
	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)		
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	21,538	457,159	2
10.000				2,912					114		3,026	3
12.000				28,258	2,116	27,939	45,370	69,145	27,068	7,455	207,351	4
16.000				7,184	3,232	13,543	15,126	55,137	31,656	7,588	133,466	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	38,341	889,495	8

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

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						73,619	73,619	1
February						68,341	68,341	2
March						74,477	74,477	3
April						72,080	72,080	4
May						78,106	78,106	5
June						78,826	78,826	6
July						104,440	104,440	7
August						96,671	96,671	8
September						80,973	80,973	9
October						78,466	78,466	10
November						72,217	72,217	11
December						75,512	75,512	12
TOTAL	0	0	0	0	0	953,728	953,728	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)	953,728
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	953,728
Less: Gallons (000s) sold to retail customers (billed, metered)	792822
Less: Gallons (000s) sold to retail customers (billed, unmetered)	3518
Gallons (000s) of Non-Revenue Water	157,388
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	606
Subtotal: Unbilled Authorized Consumption	606
Total Water Loss	156,782
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	2384
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	2,384
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	13,917
Gallons (000s) estimated due to unreported and background leakage	140,481
Subtotal Real Losses (leakage)	154,398
Non-Revenue Water as percentage of net water supplied	17%
Total Water Loss as percentage of net water supplied	16%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,220
Date of maximum	07/17/2019
Cause of maximum	Unusually warm late summer weekend. No rain.
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,089
Date of minimum	10/26/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	386,404
If water is purchased:	
Vendor Name	Oak Creek Water Utility
Point of Delivery	27th Street and West Puetz Rd, Drexal Ave, Ryan Rd and Rawson Ave
Source of purchased water	Surface
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	4
Number of service breaks repaired this year	12

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)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
8	WELL 8	Standby	Distribution	1980	Vertical Turbine	600	1980	Electric	200	1
8R1	RESERVOIR 8	Booster	Distribution	1980	Vertical Turbine	500	1980	Electric	30	2
8R2	RESERVOIR 8	Booster	Distribution	1980	Vertical Turbine	500	1980	Electric	30	3
8R3	RESERVOIR 8	Booster	Distribution	1980	Vertical Turbine	500	1980	Electric	30	4
DAPS-P1	DREXEL BOOSTER STATION	Booster	Distribution	1996	Centrifugal	1,600	1996	Electric	60	5
DAPS-P2	DREXEL BOOSTER STATION	Booster	Distribution	1996	Centrifugal	1,600	1996	Electric	60	6
DAPS-P3	DREXEL BOOSTER STATION	Booster	Distribution	1996	Centrifugal	900	1996	Electric	40	7
DAPS-P4	DREXEL BOOSTER STATION	Booster	Distribution	2004	Centrifugal	1,400	2004	Electric	60	8
PRPS - P4	PUETZ RD B.S.	Booster	Distribution	2012	Centrifugal	875	2012	Electric	60	9
PRPS-P2	PUETZ RD B.S.	Booster	Distribution	2012	Centrifugal	875	2012	Electric	60	10
PRPS-P3	PUETZ RD B.S.	Booster	Distribution	2012	Centrifugal	1,750	2012	Electric	75	11
PRPSP1	PUETZ RD B.S.	Booster	Distribution	2012	Centrifugal	1,750	2012	Electric	75	12

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 Metal	Supply	4	5,536		5,536		0	1
Other Plastic	Supply	4	189				189	2
Other Metal	Supply	6	50,138	87	1,743		48,482	3
Other Plastic	Supply	6	32,698				32,698	4
Other Metal	Supply	8	105,128	1,247	2,000		104,375	5
Other Plastic	Supply	8	418,743	14,640			433,383	6
Other Plastic	Supply	10	11,579				11,579	7
Other Metal	Transmission	12	79,255	1,814			81,069	8
Other Plastic	Transmission	12	166,966	5,641			172,607	9
Other Metal	Transmission	16	55,536				55,536	10
Other Plastic	Transmission	16	108,772	1,453			110,225	11
Other Metal	Transmission	20	19,270				19,270	12
Other Metal	Transmission	24	16,367				16,367	13
Total Within Municipality			1,070,177	24,882	9,279		1,085,780	14
Total Utility			1,070,177	24,882	9,279		1,085,780	15

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.

Additions came by way of the Utility work during the year as well as Developers putting new subdivisions up.

Retired During Year total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

Mains retired relate to the Rawson homes project during the year.

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
Other Metal	0.750	390			(390)	0		2
Ductile Iron, Lined (late 1960's to present)	1.000		2,345			2,345		3
Other Metal	1.000	2,345			(2,345)	0		4
Other Plastic	1.000	3				3		5
Ductile Iron, Lined (late 1960's to present)	1.250		3,288			3,288		6
Other Metal	1.250	3,288			(3,288)	0		7
Other Plastic	1.250	942	107			1,049	92	8
Ductile Iron, Lined (late 1960's to present)	1.500		114			114	2	9
Other Metal	1.500	114			(114)	0		10
Other Plastic	1.500	12				12		11
Ductile Iron, Lined (late 1960's to present)	2.000		199			199	11	12
Other Metal	2.000	199			(199)	0		13
Other Plastic	2.000	125	28			153		14
Ductile Iron, Lined (late 1960's to present)	2.500		45			45		15
Other Metal	2.500	45			(45)	0		16
Ductile Iron, Lined (late 1960's to present)	4.000		8			8		17
Other Metal	4.000	8			(8)	0		18
Other Plastic	4.000	40				40		19
Ductile Iron, Lined (late 1960's to present)	6.000		17			17		20
Other Metal	6.000	17			(17)	0		21
Other Plastic	6.000	35	14			49		22
Other Plastic	8.000	39	2			41		23
Other Plastic	12.000	1				1		24
Utility Total		7,603	6,557		(6,406)	7,754	105	25

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.

Additions relate to Rawson Homes project that was fully financed by cash on hand by the Utility

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

Reclassing Other Metals to appropriate and accurate metal materials used.

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)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
1/2	326	12	3	(25)	310	6	278					4						28	310	1
3/4	7,438	537	333	18	7,660	1,122	7,153	163	3	5	1	115			24	4		192	7,660	2
1	344	33	15	1	363	20	90	80	9	5	118	24						25	363	* 3
1 1/2	214	4	11		207	23	4	44	6	6	106	18			1	9		13	207	* 4
2	124	8		1	133	4		30	4	12	64	2			1			20	133	5
3	19	2			21	2		9	3	5	1	2						1	21	* 6
4	3				3	0				2	1								3	* 7
6	3				3	0		1		2									3	* 8
Total	8,471	596	362	(5)	8,700	1,177	7,525	327	25	37	291	165			26	25		279	8,700	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: 8700)

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.

Adjustments are to reconcile the actual count to the utility's records.

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.

Utility staff was involved with other projects during 2019 and did not have the time to comply with testing. A consultant was hired in 2020 to test these meters.

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.

Utility staff was involved with other projects during 2019 and did not have the time to comply with testing. A consultant was hired in 2020 to test these meters.

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.

Utility staff was involved with other projects during 2019 and did not have the time to comply with testing. A consultant was hired in 2020 to test these meters.

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	2,586	70			2,656	2
Total Fire Hydrants	2,586	70	0	0	2,656	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	775
Number of Distribution System Valves end of year	2,763
Number of Distribution Valves operated during Year	1,315

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) **	8,365	1
Total - Milwaukee County	8,365	2
Total - Customers Served	8,365	3
Total - Within Muni Boundary **	8,365	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)	Utility 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		1
Utility Total		1				1	1		2