



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

FRANKLIN MUNICIPAL WATER UTILITY

9229 W LOOMIS RD  
FRANKLIN, WI 53132-9630

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For the Year Ended: DECEMBER 31, 2015

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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I **Paul Rotzenberg, DIR OF FINANCE & 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: **3/30/2016**

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## Identification and Ownership - Contacts

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

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Name: PAUL ROTZENBERG

Title: DIR OF FINANCE & TREASURER

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FRANKLIN, WI 53132-9630

Phone: (414) 427-7514

Email Address: protzenberg@franklinwi.gov

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**Accounting firm or consultant preparing this report (if applicable)**

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Name: JACOB LENELL

Title: PRINCIPAL

Mailing Address: CLIFTONLARSONALLEN, LLP  
10700 W. RESEARCH DRIVE, SUITE 200  
MILWAUKEE, WI 53226

Phone: (414) 721-7572

Email Address: jacob.lenell@claconnect.com

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**Name and title of utility General Manager (or equivalent)**

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Name: GLEN MORROW

Title: CITY ENGINEER

Mailing Address: 9229 W. LOOMIS ROAD  
FRANKLIN, WI 53132-9360

Phone: (414) 425-7550

Email Address: gmorrow@franklinwi.gov

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

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Name: GARY GROBNER

Title: CHAIRMAN

Mailing Address: 9229 W. LOOMIS ROAD  
FRANKLIN, WI 53132-9630

Phone: (414) 425-7510

Email Address: gary.grobner@franklinwi.gov

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## Identification and Ownership - Governing Authority and Audit Information

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**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: 05/05/2015

Period covered by most recent audit: 01/01/2014-12/13/2014

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

Name: JACOB LENELL

Title: PRINCIPAL

Organization Name: CLIFTONLARSONALLEN, LLP

USPS Address: 10700 W. RESEARCH DRIVE, SUITE 200

City State Zip MILWAUKEE, WI 53226

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## Identification and Ownership - Governing Authority and Audit Information

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### Identification and Ownership - Governing Authority and Audit Information (Page v)

#### General Footnote

##### ACCOUNTANTS' COMPILATION REPORT

Common Council  
City of Franklin  
Franklin, Wisconsin

Management is responsible for the accompanying Wisconsin Public Service Commission Annual Report of the City of Franklin, Wisconsin, as of December 31, 2015, and for the year then ended to be included in the accompanying form prescribed by the Wisconsin Public Service Commission. 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 AICPA. We did not audit or review the financial statements 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 Wisconsin Public Service Commission Annual Report.

#### Other Matters

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Wisconsin Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin  
March 30, 2016

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

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

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	5,677,403	5,470,983	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	4,457,724	3,927,512	4
Depreciation Expense (403)	414,697	339,725	5
Amortization Expense (404-407)	42,060	0	6
Taxes (408)	1,073,632	1,075,299	7
<b>Total Operating Expenses</b>	<b>5,988,113</b>	<b>5,342,536</b>	8
<b>Net Operating Income</b>	<b>(310,710)</b>	<b>128,447</b>	9
Income from Utility Plant Leased to Others (412-413)		0	10
<b>Utility Operating Income</b>	<b>(310,710)</b>	<b>128,447</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)	3,369	0	16
Miscellaneous Nonoperating Income (421)	541,420	1,279,787	17
<b>Total Other Income</b>	<b>544,789</b>	<b>1,279,787</b>	18
<b>Total Income</b>	<b>234,079</b>	<b>1,408,234</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(121,613)	(121,613)	21
Other Income Deductions (426)	775,266	757,846	22
<b>Total Miscellaneous Income Deductions</b>	<b>653,653</b>	<b>636,233</b>	23
<b>Income Before Interest Charges</b>	<b>(419,574)</b>	<b>772,001</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)		20,358	27
Amortization of Premium on Debt--Cr. (429)	(826)	0	28
Interest on Debt to Municipality (430)	10,111	1,451	29
Other Interest Expense (431)	0	4,504	30
Interest Charged to Construction--Cr. (432)		0	31
<b>Total Interest Charges</b>	<b>10,937</b>	<b>26,313</b>	32
<b>Net Income</b>	<b>(430,511)</b>	<b>745,688</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	42,202,489	41,454,219	35
Balance Transferred from Income (433)	(430,511)	745,688	36
Miscellaneous Credits to Surplus (434)		2,582	37
Miscellaneous Debits to Surplus--Debit (435)	432,917	0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)		0	40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>41,339,061</b>	<b>42,202,489</b>	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.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	5,677,403		5,677,403	3
<b>Total (Acct. 400)</b>	5,677,403	0	5,677,403	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	4,457,724		4,457,724	6
<b>Total (Acct. 401-402)</b>	4,457,724	0	4,457,724	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	414,697		414,697	9
<b>Total (Acct. 403)</b>	414,697	0	414,697	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	42,060		42,060	12
<b>Total (Acct. 404-407)</b>	42,060	0	42,060	13
<b>Taxes (408)</b>	0	0	0	14
Derived	1,073,632		1,073,632	15
<b>Total (Acct. 408)</b>	1,073,632	0	1,073,632	16
<b>TOTAL UTILITY OPERATING INCOME</b>	(310,710)	0	(310,710)	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	0	0	0	21
<b>Interest and Dividend Income (419)</b>	0	0	0	22
Interest and Dividend Income	3,369		3,369	23
<b>Total (Acct. 419)</b>	3,369	0	3,369	24
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	25
Contributed Plant - Water		541,420	541,420	26
Impact Fees - Water			0	27
<b>Total (Acct. 421)</b>	0	541,420	541,420	28
<b>TOTAL OTHER INCOME</b>	3,369	541,420	544,789	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	30
<b>Miscellaneous Amortization (425)</b>	0	0	0	31
Regulatory Liability (253) Amortization	(121,613)		(121,613)	32
<b>Total (Acct. 425)</b>	(121,613)	0	(121,613)	33
<b>Other Income Deductions (426)</b>	0	0	0	34
Depreciation Expense on Contributed Plant - Water		775,266	775,266	35
<b>Total (Acct. 426)</b>	0	775,266	775,266	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(121,613)	775,266	653,653	37
<b>INTEREST CHARGES</b>	0	0	0	38
<b>Interest on Long-Term Debt (427)</b>	0	0	0	39
Derived	0		0	40

## 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.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>Total (Acct. 427)</b>	0	0	0	41
<b>Amortization of Premium on Debt--Cr. (429)</b>	0	0	0	42
Amortization of Premium on 2014 Debt	(826)		(826)	43
<b>Total (Acct. 429)</b>	(826)	0	(826)	44
<b>Interest on Debt to Municipality (430)</b>	0	0	0	45
Derived	10,111		10,111	46
<b>Total (Acct. 430)</b>	10,111	0	10,111	47
<b>Other Interest Expense (431)</b>	0	0	0	48
Derived	0		0	49
<b>Total (Acct. 431)</b>	0	0	0	50
<b>TOTAL INTEREST CHARGES</b>	10,937	0	10,937	51
<b>NET INCOME</b>	(196,665)	(233,846)	(430,511)	52
<b>EARNED SURPLUS</b>	0	0	0	53
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	54
Derived	4,649,450	37,553,039	42,202,489	55
<b>Total (Acct. 216)</b>	4,649,450	37,553,039	42,202,489	56
<b>Balance Transferred from Income (433)</b>	0	0	0	57
Derived	(196,665)	(233,846)	(430,511)	58
<b>Total (Acct. 433)</b>	(196,665)	(233,846)	(430,511)	59
<b>Miscellaneous Debits to Surplus--Debit (435)</b>	0	0	0	60
2013 mains reclassified to contributed		(51,912)	(51,912)	61
Adjustment for Beginning Pension Liability	69,841		69,841	62
Mains financed by TID's - 2015 rate case adjustment		414,988	414,988	63
Move accumulated Deprec on Tower Paint Asset - 2015 rate case adjustment	(189,593)	189,593	0	64
Transfer Accum Deprec on TID mains - 2015 rate case adjustment	(97,977)	97,977	0	65
<b>Total (Acct. 435)</b>	(217,729)	650,646	432,917	66
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	4,670,514	36,668,547	41,339,061	67

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## Income Statement Account Details

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- 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.

### Income Statement Account Details (Page F-02)

**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 explain fully.**

Account 421 - The Contributed Plan - Water (421) account in the current year includes amounts of current year contributed assets plus the net book of water mains contributed to the Utility by the City at it's inception. Per guidance from the PSC these mains were added to the Utility's books in the current year. The gross value of these assets and accumulated depreciation was added to the PSC report as adjustments in the current year. The additions during the year to the Water Utility Plant in Service - Plant Finance by Contributions includes the current year contributed assets as well as additions from construction work in progress that were finance by impact fees in future years.

**Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

Account 435 - This the is adjustment for the beginning balance of the Net Pension Liability.

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)					0	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Net Income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	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	5,677,403				<b>5,677,403</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	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	4,673				<b>4,673</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,672,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,672,730</b>	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.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	352,989		352,989	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
<b>Total Payroll</b>	<b>352,989</b>	<b>0</b>	<b>352,989</b>	<b>20</b>

### Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest 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	5.4	1
Electric		2
Gas		3
Sewer		4

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	62,562,541	60,377,082	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	17,136,515	15,327,895	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>45,426,026</b>	<b>45,049,187</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			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
<b>Total Other Property and Investments</b>	<b>27,697</b>	<b>27,697</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	163,174	32,105	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	665,190	2,371,700	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,471,264	1,465,686	23
Other Accounts Receivable (143)	3,022	2,839	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	110,392	16,044	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)	4,039	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	268,137	0	34
<b>Total Current and Accrued Assets</b>	<b>2,685,218</b>	<b>3,888,374</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	12,680	13,506	37
Extraordinary Property Losses (182)	168,239	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	174,731	0	42
<b>Total Deferred Debits</b>	<b>355,650</b>	<b>13,506</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>48,494,591</b>	<b>48,978,764</b>	44



## Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	3,607,670	3,244,594	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	41,339,061	42,202,489	5
<b>Total Proprietary Capital</b>	<b>44,946,731</b>	<b>45,447,083</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,235,000	1,290,000	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>1,235,000</b>	<b>1,290,000</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	823,710	809,822	14
Payables to Municipality (233)	164,588	81,415	15
Customer Deposits (235)	0	100	16
Taxes Accrued (236)	0	(23,136)	17
Interest Accrued (237)	11,562	1,451	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	28,289	216,197	20
<b>Total Current and Accrued Liabilities</b>	<b>1,028,149</b>	<b>1,085,849</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	1,217,482	1,094,523	25
<b>Total Deferred Credits</b>	<b>1,217,482</b>	<b>1,094,523</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	67,229	61,309	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>Total Operating Reserves</b>	<b>67,229</b>	<b>61,309</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>48,494,591</b>	<b>48,978,764</b>	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)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	60,377,082	0	0	0	2
	<b>60,377,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,268,430				5
Utility Plant in Service - Contributed Plant (101.2)	49,294,111				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)	0				11
<b>Total Utility Plant</b>	<b>62,562,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,037,019				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	12,099,496				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
<b>Total Accumulated Provision</b>	<b>17,136,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>45,426,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	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)	4,792,224	0	0	0	4,792,224	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	414,697				414,697	3
Depreciation Expense on Meters Charged to Sewer	12,435				12,435	4
Salvage	0				0	5
2015 PSC Approved Adjustments	1,067,625				1,067,625	6
<b>Total credits</b>	<b>1,494,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,494,757</b>	7
<b>Debits during year</b>						8
Book Cost of Plant Retired	1,249,962				1,249,962	9
Cost of Removal	0				0	10
<b>Total debits</b>	<b>1,249,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,249,962</b>	11
<b>Balance end of year (111.1)</b>	<b>5,037,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,037,019</b>	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	10,535,671	0	0	0	10,535,671	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	775,266				775,266	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
2015 PSC Approved Adjustments	799,182				799,182	6
<b>Total credits</b>	<b>1,574,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,574,448</b>	7
<b>Debits during year</b>						8
Book Cost of Plant Retired	10,623				10,623	9
Cost of Removal	0				0	10
<b>Total debits</b>	<b>10,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,623</b>	11
<b>Balance end of year (111.2)</b>	<b>12,099,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,099,496</b>	12

### 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			<b>0</b>	1
LAND - WELL #11	15,000	0	0	<b>15,000</b>	2
PUMPHOUSE WELL #11	23,674	0	0	<b>23,674</b>	3
<b>Total Nonutility Property (121)</b>	<b>38,674</b>	<b>0</b>	<b>0</b>	<b>38,674</b>	4
Less accum. prov. depr. & amort. (122)	<b>10,977</b>	<b>0</b>	<b>0</b>	<b>10,977</b>	5
<b>Net Nonutility Property</b>	<b>27,697</b>	<b>0</b>	<b>0</b>	<b>27,697</b>	6

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

	Description (a)	Amount (b)	
Balance first of year		0	1
<b>Additions</b>			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
<b>Total Additions</b>		<b>0</b>	6
<b>Accounts Written Off</b>			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
<b>Total Accounts Written Off</b>		<b>0</b>	10
<b>Balance End of Year</b>		<b>0</b>	11

## Materials and Supplies

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Bond Disc - Dec 2014	826	430	12,680	1 2
<b>Total</b>	<b>826</b>		<b>12,680</b>	3
<b>Unamortized premium on debt (251)</b>				
None				4 5
<b>Total</b>	<b>0</b>		<b>0</b>	6



### 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	3,244,594	1
2013 mains reclassified to Contributed	(51,912)	2
Mains financed by TID - 2015 rate case adjustment	414,988	3
<b>Balance end of year</b>	<b>3,607,670</b>	<b>4</b>

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### Bonds (Acct. 221)

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- 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)	
<b>Advances from Municipality (223)</b>					1
General Obligation Water System Bonds 2014B	12/18/2014	03/01/2034	1.98%	1,235,000	2
<b>Total for Account 223</b>				<b>1,235,000</b>	3

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	(23,136)	1
Charged water department expense	1,073,632	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	3,421	5
<b>Total accruals and other credits</b>	<b>1,077,053</b>	6
County, state and local taxes	1,021,325	7
Social Security taxes	27,779	8
PSC Remainder Assessment	4,813	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>1,053,917</b>	11
<b>Balance end of year</b>	<b>0</b>	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)	
<b>Bonds (221)</b>	0	0	0	0	1
None				0	2
<b>Subtotal Bonds (221)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Advances from Municipality (223)</b>	0	0	0	0	4
GENERAL OBLIGATION WATER REVENUE BOND 2014B	1,451	10,111	0	11,562	5
<b>Subtotal Advances from Municipality (223)</b>	<b>1,451</b>	<b>10,111</b>	<b>0</b>	<b>11,562</b>	6
<b>Other Long-Term Debt (224)</b>	0	0	0	0	7
None				0	8
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9
<b>Notes Payable (231)</b>	0	0	0	0	10
None				0	11
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Customer Deposits (235)</b>	0	0	0	0	13
None				0	14
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Total</b>	<b>1,451</b>	<b>10,111</b>	<b>0</b>	<b>11,562</b>	16

## 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)	
<b>Cash and Working Funds (131 )</b>	0	1
Cash	163,174	2
<b>Total (Acct. 131 )</b>	<b>163,174</b>	3
<b>Temporary Cash Investments (136)</b>	0	4
Temporary Cash and Investment	665,190	5
<b>Total (Acct. 136)</b>	<b>665,190</b>	6
<b>Customer Accounts Receivable (142)</b>	0	7
Water	1,471,264	8
<b>Total (Acct. 142)</b>	<b>1,471,264</b>	9
<b>Other Accounts Receivable (143)</b>	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other Accounts Receivable	3,022	13
<b>Total (Acct. 143)</b>	<b>3,022</b>	14
<b>Receivables from Municipality (145)</b>	0	15
Receivable from Municipality	110,392 *	16
<b>Total (Acct. 145)</b>	<b>110,392</b>	17
<b>Prepayments (165)</b>	0	18
Prepaid Expenses	4,039	19
<b>Total (Acct. 165)</b>	<b>4,039</b>	20
<b>Miscellaneous Current and Accrued Assets (174)</b>	0	21
Deferred Debit - Water Tower Painting	265,818	22
Net OPEB Asset	2,319	23
<b>Total (Acct. 174)</b>	<b>268,137</b>	24
<b>Extraordinary Property Losses (182)</b>	0	25
Loss on Abandonment of Wells	168,239	26
<b>Total (Acct. 182)</b>	<b>168,239</b>	27
<b>Miscellaneous Deferred Debits (186)</b>	0	28
Pension Related Regulatory Asset	174,731	29
<b>Total (Acct. 186)</b>	<b>174,731</b>	30
<b>Accounts Payable (232 )</b>	0	31
Accounts Payable	823,710	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.

<b>Total (Acct. 232 )</b>	<b>823,710</b>	33
<b>Payables to Municipality (233)</b>	0	34
Payable to Municipality	164,588 *	35
<b>Total (Acct. 233)</b>	<b>164,588</b>	36
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	0	37
Miscellaneous Payables and Accrued Liabilities	28,289	38
<b>Total (Acct. 242)</b>	<b>28,289</b>	39
<b>Other Deferred Credits (253)</b>	0	40
Regulatory Liability	972,910	41
Net Pension Liability	244,572	42
<b>Total (Acct. 253)</b>	<b>1,217,482</b>	43
<b>Pensions and Benefits Reserve (263)</b>	0	44
Compensated Absence Reserve	67,229	45
<b>Total (Acct. 263)</b>	<b>67,229</b>	46

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## Balance Sheet Detail - Other Accounts

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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.

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

**Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.**

Account 145 - Receivable from Municipality consists of \$58,122 for adjustments to the Utility's portion of shared liabilities, \$29,640 for shared meter costs, and \$22,630 for items paid by the water on behalf of the City.

Account 233 - Payable to the Municipality consists of amounts due to the City for City support and items paid by the City on behalf of the Utility.

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## 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)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	12,755,465				<b>12,755,465</b>	2
Materials and Supplies	0				<b>0</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	4,914,621				<b>4,914,621</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	1,033,716				<b>1,033,716</b>	7
<b>Average Net Rate Base</b>	<b>6,807,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,807,128</b>	8
Net Operating Income	-310,710				<b>-310,710</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-4.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-4.56%</b>	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	1,094,523	0	0	0	1,094,523	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	121,613				121,613	5
<b>Balance End of Year</b>	<b>972,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>972,910</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions

The Water Utility completed construction on and placed in service a new Water Services building.

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2. Leaseholder changes

The Utility renewed two of the lease agreements with cellular telephone company's for the rental of use of water tower space for antenna in 2015.

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

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5. Obligations incurred or assumed, excluding commercial paper

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6. Formal proceedings with the Public Service Commission

Franklin Municipal Water Utility filed a full rate case 2015-WR-107 in July 2015. That rate case is still pending with the PSC. In August 2015, Franklin Municipal Water Utility filed as an intervener in Oak Creek's Construction Authorization (case 4310-CW-108). On March 30, 2016, the PSC tabled the case for six months, requesting additional information from Oak Creek.

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	5,556,485	5,370,200	2
<b>Total Sales of Water</b>	<b>5,556,485</b>	<b>5,370,200</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	53,443	51,520	5
Rents from Water Property (472)	61,851	43,753	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	5,624	5,510	8
<b>Total Other Operating Revenues</b>	<b>120,918</b>	<b>100,783</b>	9
<b>Total Operating Revenues</b>	<b>5,677,403</b>	<b>5,470,983</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	3,039,701	2,922,088	12
Pumping Expenses (620-633)	145,377	128,281	13
Water Treatment Expenses (640-652)	8,975	29,528	14
Transmission and Distribution Expenses (660-678)	752,909	441,437	15
Customer Accounts Expenses (901-906)	47,378	53,769	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	463,384	352,409	18
<b>Total Operation and Maintenance Expenses</b>	<b>4,457,724</b>	<b>3,927,512</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	414,697	339,725	21
Amortization Expense (404-407)	42,060	*	22
Taxes (408)	1,073,632	1,075,299	23
<b>Total Other Operating Expenses</b>	<b>1,530,389</b>	<b>1,415,024</b>	24
<b>Total Operating Expenses</b>	<b>5,988,113</b>	<b>5,342,536</b>	25
<b>NET OPERATING INCOME</b>	<b>(310,710)</b>	<b>128,447</b>	26

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## Water Operating Revenues & Expenses

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### 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 2015. Commission approval March 14, 2016.

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## 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 or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- 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).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)	10	3,247	11,385	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>3,247</b>	<b>11,385</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	7,320	444,060	2,822,150	10
Commercial (461.2)	326	126,973	667,054	11
Industrial (461.3)	18	81,594	392,069	12
Public Authority (461.4)	34	49,225	250,751	13
Multifamily Residential (461.5)	281	121,334	663,537	14
Irrigation (461.6)	174	18,204	110,762	15
<b>Total Metered Sales to General Customers (461)</b>	<b>8,153</b>	<b>841,390</b>	<b>4,906,323</b>	16
Private Fire Protection Service (462)	478		121,055	17
Public Fire Protection Service (463)	7,972		517,722	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>16,613</b>	<b>844,637</b>	<b>5,556,485</b>	22

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**Sales for Resale (Acct. 466)**

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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)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	517,722 *	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
<b>Total Public Fire Protection Service (463)</b>	<b>517,722</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	53,443	7
<b>Total Forfeited Discounts (470)</b>	<b>53,443</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	61,851	10
<b>Total Rents from Water Property (472)</b>	<b>61,851</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	5,624	16
<b>Total Other Water Revenues (474)</b>	<b>5,624</b>	17



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## Other Operating Revenues (Water)

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- 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)

#### General Footnote

Public Fire Protection (Account 463) - This amount consist of billings of \$266,056 to residents and \$251,656 to City.

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## 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), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	531	8,350	8,881	9,857	3
Purchased Water (602)		3,030,789	3,030,789	2,909,354	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		31	31	2,877	13
<b>Total Source of Supply Expenses</b>	<b>531</b>	<b>3,039,170</b>	<b>3,039,701</b>	<b>2,922,088</b>	<b>14</b>
<b>PUMPING EXPENSES</b>					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)	0	46,340	46,340	55,179	19
Pumping Labor and Expenses (624)	86,730	10,433	97,163	73,102 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)			0	0	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,856	18	1,874	0	27
<b>Total Pumping Expenses</b>	<b>88,586</b>	<b>56,791</b>	<b>145,377</b>	<b>128,281</b>	<b>28</b>
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)	244	3,148	3,392	9,992	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)		5,060	5,060	19,314 *	36
Maintenance of Water Treatment Equipment (652)	255	268	523	222	37
<b>Total Water Treatment Expenses</b>	<b>499</b>	<b>8,476</b>	<b>8,975</b>	<b>29,528</b>	<b>38</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)			0	0	40
Storage Facilities Expenses (661)			0	0	41

## 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), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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)	
Transmission and Distribution Lines Expenses (662)	25,561	28,328	53,889	57,820	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)		2,137	2,137	2,547	48
Maintenance of Distribution Reservoirs and Standpipes (672)	453	329,409	329,862	3,765 *	49
Maintenance of Transmission and Distribution Mains (673)	21,980	44,457	66,437	121,988 *	50
Maintenance of Services (675)	48,877	102,934	151,811	87,738 *	51
Maintenance of Meters (676)	27,079	1,928	29,007	25,660	52
Maintenance of Hydrants (677)	36,218	43,628	79,846	94,697	53
Maintenance of Miscellaneous Plant (678)	36,253	3,667	39,920	47,222	54
<b>Total Transmission and Distribution Expenses</b>	<b>196,421</b>	<b>556,488</b>	<b>752,909</b>	<b>441,437</b>	<b>55</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					<b>56</b>
Supervision (901)			0	0	57
Meter Reading Expenses (902)	3,521		3,521	6,038	58
Customer Records and Collection Expenses (903)	10,044	29,140	39,184	44,794	59
Uncollectible Accounts (904)	4,673		4,673	2,937	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
<b>Total Customer Accounts Expenses</b>	<b>18,238</b>	<b>29,140</b>	<b>47,378</b>	<b>53,769</b>	<b>63</b>
<b>SALES EXPENSES</b>					<b>64</b>
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					<b>67</b>
Administrative and General Salaries (920)	48,714		48,714	47,000	68
Office Supplies and Expenses (921)		3,624	3,624	4,944	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		134,357	134,357	23,623 *	71
Property Insurance (924)		24,970	24,970	24,970	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)		223,160	223,160	227,775	74
Regulatory Commission Expenses (928)		2,716	2,716	125	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		1,969	1,969	2,970	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		23,874	23,874	21,002	79
<b>Total Administrative and General Expenses</b>	<b>48,714</b>	<b>414,670</b>	<b>463,384</b>	<b>352,409</b>	<b>80</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>352,989</b>	<b>4,104,735</b>	<b>4,457,724</b>	<b>3,927,512</b>	<b>81</b>

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## Water Operation & Maintenance Expenses

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- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- 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.**

Account 624 - Greater labor allocated to this function in 2015 than in the previous year and increased supplies charges related to this increased labor activity.

Account 651 - Engineering costs on a Water Loss detection project were incurred in the prior year. This project was completed with minimal additional costs in the 2015.

Account 672 - In 2015 the allocation of the current year portion of the deferred debit related to the loss on the disposal of wells was charged to this account.

Account 673 - The Utility experience and repaired 2 main breaks on Rawson Avenue in 2014. Similar breaks were not experienced in the current year.

Account 675 - There was a greater allocation of labor to this function in 2015 than in previous years as a result of an increase in the number of services repaired. The Utility dedicated an employee to locating service leaks, which when found were repaired.

Account 923 - Professional services associated with the Utility's 2015 rate case and with the contestation of the Oak Creek treatment plant expansion case with the PSC.

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### Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	1,044,461	1,046,204	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	3,421	1,758	2
<b>Net Property Tax Equivalent</b>	<b>1,041,040</b>	<b>1,044,446</b>	<b>3</b>
Social Security	27,779	25,562	4
PSC Remainder Assessment	4,813	5,291	5
<b>Total Tax Expense</b>	<b>1,073,632</b>	<b>1,075,299</b>	<b>6</b>

## 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	0.182329
2. County Tax Rate	mills	5.516136
3. Local Tax Rate	mills	6.256103
4. School Tax Rate	mills	12.601745
5. Vocational School Tax Rate	mills	1.350824
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.874520
<b>8. Total Tax Rate</b>	mills	<b>27.781657</b>
9. Less: State Credit	mills	2.139160
<b>11. Net Tax Rate</b>	mills	<b>25.642497</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>6.256103</b>
<b>13. Combined School Tax Rate</b>	mills	<b>13.952569</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>20.208672</b>
<b>16. Total Tax Rate</b>	mills	<b>27.781657</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.727411</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>25.642497</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>18.652624</b>
20. Utility Plant, Jan 1	\$	60,377,082
21. Materials & Supplies	\$	0
<b>22. Subtotal</b>	\$	<b>60,377,082</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>60,377,082</b>
25. Assessment Ratio	dec.	0.927427
<b>26. Assessed Value</b>	\$	<b>55,995,336</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>18.652624</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>1,044,461</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	60,377,082
2. Materials & Supplies	\$	0
<b>3. Subtotal</b>	\$	<b>60,377,082</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>60,377,082</b>
<b>6. Assessed Value</b>	\$	<b>55,995,336</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>1,044,461</b>
8. Tax Equivalent per 1994 PSC Report	\$	634,462
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>1,044,461</b>

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## Water Property Tax Equivalent - Detail

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- 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 District

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## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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)	306,435		126,530		179,905 *	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>306,435</b>	<b>0</b>	<b>126,530</b>	<b>0</b>	<b>179,905</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	102,215				102,215	16
Structures and Improvements (321)	1,645,800		65,551		1,580,249	17
Other Power Production Equipment (323)	96,298				96,298	18
Electric Pumping Equipment (325)	879,277		109,558		769,719 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	560,039	10,000			570,039	21
<b>Total Pumping Plant</b>	<b>3,283,629</b>	<b>10,000</b>	<b>175,109</b>	<b>0</b>	<b>3,118,520</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	9,921			(9,921)	0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0			9,921	9,921	28
<b>Total Water Treatment Plant</b>	<b>9,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	66,260		58,636		7,624	32
Distribution Reservoirs and Standpipes (342)	2,737,513		620,245		2,117,268 *	33
Transmission and Distribution Mains (343)	2,481,076	321,505	244,376	257,025	2,815,230 *	34
Services (345)	147,861	40,809		67,818	256,488 *	35
Meters (346)	2,398,968	56,228	25,066		2,430,130	36
Hydrants (348)	309,828	31,821		90,145	431,794 *	37



## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
Other Transmission and Distribution Plant (349)	0	22,000			22,000	38
<b>Total Transmission and Distribution Plant</b>	<b>8,141,506</b>	<b>472,363</b>	<b>948,323</b>	<b>414,988</b>	<b>8,080,534</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	45,670				45,670	41
Structures and Improvements (390)	77,246	1,345,380			1,422,626 *	42
Office Furniture and Equipment (391)	8,376	758			9,134	43
Computer Equipment (391.1)	44,572	2,920			47,492	44
Transportation Equipment (392)	122,178	29,482			151,660	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	34,685				34,685	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)	140,220				140,220	51
Miscellaneous Equipment (398)	21,381				21,381	52
<b>Total General Plant</b>	<b>501,010</b>	<b>1,378,540</b>	<b>0</b>	<b>0</b>	<b>1,879,550</b>	53
<b>Total utility plant in service directly assignable</b>	<b>12,242,501</b>	<b>1,860,903</b>	<b>1,249,962</b>	<b>414,988</b>	<b>13,268,430</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>12,242,501</b>	<b>1,860,903</b>	<b>1,249,962</b>	<b>414,988</b>	<b>13,268,430</b>	56

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

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- 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 \$100,000 (class AB) or \$50,000 (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.

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

#### **Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization**

Account 390 - In the current year the Water Utility completed construction and placed in service the new joint Water and Sewer treatment building. This building was finance with GO bonds take out by the City and funds loaned to the Water Utility.

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

Account 343, 345, 348 - As a result of detail review of capital asset records and guidance received during the preparation of a rate case, several assets that were previously recorded as donated were determined to have been financed by Utility Capital. As such, these assets were reclassified in the current year.

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

Account 314 & 325 - In the current year, the Water Utility abandoned several wells and related equipment that are no longer in service.

Account 342- Per the PSC guidance, the Utility remove the asset related to the painting of the Puetz Water tower and move this asset to an other Deferred Debit.

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## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						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)	37,507,111	156,216	10,623	977,902	38,630,606 *	34
Services (345)	4,867,987	12,650		(67,818)	4,812,819 *	35
Meters (346)	0				0	36
Hydrants (348)	4,702,204	18,860		(90,145)	4,630,919 *	37

## 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 \$100,000 (class AB) or \$50,000 (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.

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)	
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>47,951,029</b>	<b>187,726</b>	<b>10,623</b>	<b>819,939</b>	<b>48,948,071</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0	335,000			335,000 *	42
Office Furniture and Equipment (391)	0	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
<b>Total General Plant</b>	<b>0</b>	<b>346,040</b>	<b>0</b>	<b>0</b>	<b>346,040</b>	53
<b>Total utility plant in service directly assignable</b>	<b>47,951,029</b>	<b>533,766</b>	<b>10,623</b>	<b>819,939</b>	<b>49,294,111</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>47,951,029</b>	<b>533,766</b>	<b>10,623</b>	<b>819,939</b>	<b>49,294,111</b>	56

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## Water Utility Plant in Service - Plant Financed by Contributions

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- 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 \$100,000 (class AB) or \$50,000 (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.

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

**Additions for one or more accounts other than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.**

Account 390 - This addition is the portion of the new Water Building that was finance by impact fees.

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

Account 343 - The adjustments to the account are the result of two events in the current year. \$-257,025 of the adjustment was the result of detail review of capital asset records and guidance received during the preparation of a rate case, several TID related assets that were previously recorded as donated were determined to have been financed by Utility Capital. As such, these assets were reclassified in the current year. \$1,234,927 of the adjustment was the result of the addition to the records of mains contributed to the Utility by the City at it's inception. Per guidance by the PSC the gross value of the asset and accumulated depreciation to date was added to the records.

Accounts 345 & 348 - As a result of detail review of capital asset records and guidance received during the preparation of a rate case, several assets that were previously recorded as donated were determined to have been financed by Utility Capital. As such, these assets were reclassified in the current year.

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### 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)	
<b>SOURCE OF SUPPLY PLANT</b>									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)	184,505	2.90%	5,040	126,530			115,133	178,148 *	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>184,505</b>		<b>5,040</b>	<b>126,530</b>	<b>0</b>	<b>0</b>	<b>115,133</b>	<b>178,148</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	453,398	3.20%	56,633	65,551			15,714	460,194 *	10
Other Power Production Equipment (323)	7,705	3.20%	4,284					11,989	11
Electric Pumping Equipment (325)	713,926	5.00%	33,828	109,558			5,750	643,946 *	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	144,259	4.35%	24,058				159	168,476 *	14
<b>Total Pumping Plant</b>	<b>1,319,288</b>		<b>118,803</b>	<b>175,109</b>	<b>0</b>	<b>0</b>	<b>21,623</b>	<b>1,284,605</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	9,921	5.88%					(9,921)	0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0						9,921	9,921	20
<b>Total Water Treatment Plant</b>	<b>9,921</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,921</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	59,956	3.20%	2,967	58,636			2,092	6,379 *	23
Distribution Reservoirs and Standpipes (342)	765,620	1.89%	39,936	620,245			591,309	776,620 *	24
Transmission and Distribution Mains (343)	401,450	1.33%	37,013	244,376			291,555	485,642 *	25
Services (345)	62,638	2.86%	6,752				19,998	89,388 *	26
Meters (346)	1,640,327	6.25%	150,909	25,066				1,766,170	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)	99,107	2.22%	9,232				25,917	134,256 *	28
Other Transmission and Distribution Plant (349)	0	1.67%	367					367	29
<b>Total Transmission and Distribution Plant</b>	<b>3,029,098</b>		<b>247,176</b>	<b>948,323</b>	<b>0</b>	<b>0</b>	<b>930,871</b>	<b>3,258,822</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	52,442	2.90%	25,200					77,642	32
Office Furniture and Equipment (391)	7,568	5.88%	82					7,650	33
Computer Equipment (391.1)	39,753	25.00%	3,306					43,059	34
Transportation Equipment (392)	96,945	13.30%	12,067					109,012	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	20,335	5.88%	1,176					21,511	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	5,198	14.30%	288					5,486	40
SCADA Equipment (397.1)	22,527	9.20%	12,744					35,271	41
Miscellaneous Equipment (398)	4,644	5.88%	1,248					5,892	42
<b>Total General Plant</b>	<b>249,412</b>		<b>56,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,523</b>	43
<b>Total accum. prov. directly assignable</b>	<b>4,792,224</b>		<b>427,130</b>	<b>1,249,962</b>	<b>0</b>	<b>0</b>	<b>1,067,627</b>	<b>5,037,019</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>4,792,224</b>		<b>427,130</b>	<b>1,249,962</b>	<b>0</b>	<b>0</b>	<b>1,067,627</b>	<b>5,037,019</b>	46

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

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- 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

### Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

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

Accounts 314, 321, 325, 325 & 341 - The adjustments to these accounts are to reduce the disposal amounts to actual accumulated depreciation taken to date and remove disposal costs. In 2015 the Utility abandoned two wells and experienced an early retirement loss. Per guidance received by the PSC in 2015, this early retirement loss and related disposal costs are allowed to be recorded as a miscellaneous deferred debit and amortized over 5 years.

Account 342 - The adjustment recorded in this account is to reduce the disposal amount for the removal of the Puetz Water Tower Painting expenditures from a prior year. This amount was moved to a deferred debit account in the current year, per guidance received from the PSC. Per this guidance only the actual amortization to date was removed from accumulated depreciation.

Account 343 - The adjustments consist of two changes. \$52,062 of the adjustment is the result of transfer of assets from contributed to utility constructed per detail review of capital asset records in conjunction with 2015 PSC rate case. \$239,493 of the adjustment is the result of a removal of an asset capitalized in the prior year in error, identified during detail review of in the current year. Adjustment was made to adjust disposal to actual accumulated depreciation removed.

Accounts 345 & 348 - The adjustments represent transfers of assets from contributed to utility constructed per detail review of capital asset records in conjunction with 2015 PSC rate case.

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### 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)	
<b>SOURCE OF SUPPLY PLANT</b>									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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>PUMPING PLANT</b>									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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>WATER TREATMENT PLANT</b>									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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	206,081	1.89%	16,488					222,569	24
Transmission and Distribution Mains (343)	6,882,019	1.33%	513,976	10,623			845,097	8,230,469 *	25
Services (345)	1,896,522	2.86%	137,465				(19,998)	2,013,989 *	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)	1,551,049	2.22%	102,597				(25,917)	1,627,729 *	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,535,671</b>		<b>770,526</b>	<b>10,623</b>	<b>0</b>	<b>0</b>	<b>799,182</b>	<b>12,094,756</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	0	1.25%	4,188					4,188	32
Office Furniture and Equipment (391)	0	5.00%	552					552	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
<b>Total General Plant</b>	<b>0</b>		<b>4,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,740</b>	43
<b>Total accum. prov. directly assignable</b>	<b>10,535,671</b>		<b>775,266</b>	<b>10,623</b>	<b>0</b>	<b>0</b>	<b>799,182</b>	<b>12,099,496</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>10,535,671</b>		<b>775,266</b>	<b>10,623</b>	<b>0</b>	<b>0</b>	<b>799,182</b>	<b>12,099,496</b>	46

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## Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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- 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

### Water Accumulated Provision for Depreciation - Plant Financed by Contributions (Page W-12)

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

Account 343 - This account includes two types of adjustments in the current year. \$-52,062 of adjustments represents transfers of assets from contributed to utility constructed per detail review of capital asset records in conjunction with 2015 PSC rate case. \$897,159 of adjustments represents the historical accumulated depreciation on water mains contributed to the Utility at its formation which were added to the Plant Financed by Contributions records in 2015 per the guidance of the PSC.

Accounts 345 & 348 - The adjustments represent transfers of assets from contributed to utility constructed per detail review of capital asset records in conjunction with 2015 PSC rate case.

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### 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)			
4.000				2,670		346	35			18		<b>3,069</b>	1
6.000				6,503	5,491	24,214	6,623	10,740	2,561	1,711		<b>57,843</b>	2
8.000				30,548	4,894	65,360	84,125	140,918	111,776	5,651		<b>443,272</b>	3
10.000				2,912					114			<b>3,026</b>	4
12.000				28,258	2,116	27,939	45,370	69,145	27,068			<b>199,896</b>	5
16.000				7,184	3,232	13,543	15,126	55,137	31,656	6,135		<b>132,013</b>	6
20.000				388			8,728		9,824	49		<b>18,989</b>	7
24.000				7,760					8,111			<b>15,871</b>	8
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,223</b>	<b>15,733</b>	<b>131,402</b>	<b>160,007</b>	<b>275,940</b>	<b>191,128</b>	<b>13,546</b>		<b>873,979</b>	9

If utility is unable to provide the detailed information above, utility must provide the following:  
 All utility main is from this year range  
 (Example: 1954-1972)

Describe source of information used to develop data:  
***The Utility obtained this data from their internal engineering and historical fixed asset 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 treated water entering the distribution network, adjusted for known meter errors.
- 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						75,547	<b>75,547</b>	1
February						68,314	<b>68,314</b>	2
March						77,602	<b>77,602</b>	3
April						75,998	<b>75,998</b>	4
May						86,981	<b>86,981</b>	5
June						91,481	<b>91,481</b>	6
July						114,687	<b>114,687</b>	7
August						104,738	<b>104,738</b>	8
September						88,759	<b>88,759</b>	9
October						76,336	<b>76,336</b>	10
November						66,894	<b>66,894</b>	11
December						69,208	<b>69,208</b>	12
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>996,545</b>	<b>996,545</b>	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)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	996,545
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>996,545</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	844,637
<b>Gallons (000s) of Non-Revenue Water</b>	<b>151,908</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	776
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>776</b>
<b>Total Water Loss</b>	<b>151,132</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	84,914
Gallons (000s) estimated due to unreported and background leakage	66,218
<b>Subtotal Real Losses (leakage)</b>	<b>151,132</b>
Non-Revenue Water as percentage of net water supplied	15%
Total Water Loss as percentage of net water supplied	15%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,888
Date of maximum	07/31/2015
Cause of maximum	
Higher usage associated with normal summer patterns.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,121
Date of minimum	01/04/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	359,986
If water is purchased:	
Vendor Name	Oak Creek Water Utility
Point of Delivery	27th Street and West Puetz Rd, Drexel Avenue, Ryan Road
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	13
Number of service breaks repaired this year	23

### 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
				<b>864,000</b>		2

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## Sources of Water Supply - Intake Information

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--- 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.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
8	1980	80300	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	WELLHOUSE	1
TANK	1980	500000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	BOOSTER STATION	2
TANK2	2002	2000000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	CENTRAL FACILITIES	3

### 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 financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- 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	2,880	2,656	0		<b>5,536</b>	1
Other Plastic	Supply	4	189				<b>189</b>	2
Other Metal	Supply	6	37,492	12,646			<b>50,138</b>	3
Other Plastic	Supply	6	20,351	13,732	1,385		<b>32,698</b>	4
Other Metal	Supply	8	44,784	60,344			<b>105,128</b>	5
Other Plastic	Supply	8	397,955	20,433			<b>418,388</b>	6
Other Plastic	Supply	10	3,026	8,553			<b>11,579</b>	7
Other Metal	Transmission	12	40,078	39,177			<b>79,255</b>	8
Other Plastic	Transmission	12	159,818	7,148			<b>166,966</b>	9
Other Metal	Transmission	16	31,266	24,270			<b>55,536</b>	10
Other Plastic	Transmission	16	100,225	7,432			<b>107,657</b>	11
Other Metal	Transmission	20	18,989	281			<b>19,270</b>	12
Other Metal	Transmission	24	15,841	526			<b>16,367</b>	13
<b>Total Within Municipality</b>			<b>872,894</b>	<b>197,198</b>	<b>1,385</b>		<b>1,068,707</b>	14
<b>Total Utility</b>			<b>872,894</b>	<b>197,198</b>	<b>1,385</b>		<b>1,068,707</b>	15

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## Water Mains

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- 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 financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- 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.**

Transmission and Distributions mains added during the year were financed by contributed assets and by funds collected for impact and connection fees, as well as a general utility resources.

---

### Water Service Laterals

- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals 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)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Other Metal	0.750	390				390		1
Other Metal	1.000	2,346				2,346		2
Other Plastic	1.000	3				3		3
Other Metal	1.250	3,267	22			3,289		4
Other Plastic	1.250	937				937	129	5
Other Metal	1.500	112	2			114	2	6
Other Plastic	1.500	11				11		7
Other Metal	2.000	200				200	12	8
Other Plastic	2.000	124				124		9
Other Metal	2.500	45				45		10
Other Metal	4.000	8				8		11
Other Plastic	4.000	40				40		12
Other Metal	6.000	16	1			17		13
Other Plastic	6.000	32				32		14
Other Plastic	8.000	38				38		15
Other Plastic	12.000	1				1		16
<b>Utility Total</b>		<b>7,570</b>	<b>25</b>			<b>7,595</b>	<b>143</b>	<b>17</b>

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## Water Service Laterals

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- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

### Water Service Laterals (Page W-22)

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

Water Service additions in the current year were finance by contributed assets or were self constructed.

---

### 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)	Deduct Meters (q)	In Stock (r)	Total (s)	
1/2	312		5		307	0	268	8				4			1		26	<b>307</b>	1
3/4	7,378	255	197		7,436	300	6,977	162	3	5	1	112			28		148	<b>7,436</b>	2
1	373	16	23	13	379	38	87	79	9	5	114	34					51	<b>379</b>	3
1 1/2	240	20	23	(3)	234	37	3	47	8	5	107	23			1		40	<b>234</b>	4
2	124		1		123	3		25	4	12	58	2			1		21	<b>123</b>	5
3	19	1	1		19	10		9	2	4	1	2					1	<b>19</b>	6
4	3		0		3	0				2	1							<b>3</b>	7
6	3		0		3	0		1		2								<b>3</b>	8
<b>Total</b>	<b>8,452</b>	<b>292</b>	<b>250</b>	<b>10</b>	<b>8,504</b>	<b>388</b>	<b>7,335</b>	<b>331</b>	<b>26</b>	<b>35</b>	<b>282</b>	<b>177</b>			<b>31</b>		<b>287</b>	<b>8,504</b>	9



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## Meters

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- 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.

**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 - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

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## Meters

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- 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.**

Meter adjustments were the result of physical inventory of meters performed during the current year.

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### General Footnote

Testing of 6 inch Meters - Testing of meters is performed as time allows.

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## 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.

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	2,131	443			2,574 *	2
<b>Total Fire Hydrants</b>	<b>2,131</b>	<b>443</b>	<b>0</b>	<b>0</b>	<b>2,574</b>	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	1,410
Number of Distribution System Valves end of year	3,146
Number of Distribution Valves operated during Year	1,350

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## List of All Station and Wholesale Meters

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- 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- - -

## 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.
- 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)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>Customer Incentives</b>				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
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	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) **	8,172	1
<b>Total - Milwaukee County</b>	<b>8,172</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>8,172</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>8,172</b>	<b>4</b>

\*\* = *Within municipal boundary*