



# 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, 2018

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

Date Signed: **3/25/2019**

**Signature Page (Page ii)**

**General Footnote**

ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the Franklin Municipal Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2018 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

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

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

Milwaukee, Wisconsin  
March 25, 2019

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## Table of Contents

Schedule Name	Page
<b>INTRODUCTORY SECTION</b>	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
<b>WATER SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality	W-10
Water Accumulated Provision for Depreciation - Plant Financed by Contributions	W-12
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14

---

## Table of Contents

---

**WATER SECTION**

Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16
Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Utility-Owned Water Service Lines	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28
Privately-Owned Water Service Lines	W-29

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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 and Treasurer

Mailing Address: 9929 W Loomis Road  
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: John Knepel

Title: Partner

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

Phone: (414) 777-5359

Email Address: john.knepel@bakertilly.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) 425-7510

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: g.grobner@tcnb.com

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### Contact person for cybersecurity issues and events

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Name: Jim Matelski

Title: Director of Information Technology

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

Phone: (414) 427-7645

Email Address: jmatelski@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: 05/17/2018

Period covered by most recent audit: 1/1/2017 - 12/31/2017

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

Name: John Knepel

Title: Partner

Organization Name: Baker Tilly Virchow Krause, LLP

USPS Address: 777 E Wisconsin Ave, 32nd Floor

City State Zip Milwaukee, WI 53202

Telephone: (414) 777-5359

Email Address: john.knepel@bakertilly.com

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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)	6,079,355	6,121,253	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	4,167,326	4,052,499	4
Depreciation Expense (403)	417,902	406,489	5
Amortization Expense (404-407)	42,060	42,060	6
Taxes (408)	1,040,926	1,061,685	7
<b>Total Operating Expenses</b>	<b>5,668,214</b>	<b>5,562,733</b>	8
<b>Net Operating Income</b>	<b>411,141</b>	<b>558,520</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>Utility Operating Income</b>	<b>411,141</b>	<b>558,520</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	43,412	9,926	16
Miscellaneous Nonoperating Income (421)	0	0	17
<b>Total Other Income</b>	<b>43,412</b>	<b>9,926</b>	18
<b>Total Income</b>	<b>454,553</b>	<b>568,446</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(121,613)	(121,613)	21
Other Income Deductions (426)	791,785	790,290	22
<b>Total Miscellaneous Income Deductions</b>	<b>670,172</b>	<b>668,677</b>	23
<b>Income Before Interest Charges</b>	<b>(215,619)</b>	<b>(100,231)</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)	1,072	1,109	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	32,305	32,671	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>Total Interest Charges</b>	<b>33,377</b>	<b>33,780</b>	32
<b>Net Income</b>	<b>(248,996)</b>	<b>(134,011)</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	41,259,226	41,415,957	35
Balance Transferred from Income (433)	(248,996)	(134,011)	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)		22,720	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>41,010,230</b>	<b>41,259,226</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	6,079,355		6,079,355	3
<b>Total (Acct. 400)</b>	6,079,355	0	6,079,355	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	4,167,326		4,167,326	6
<b>Total (Acct. 401-402)</b>	4,167,326	0	4,167,326	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	417,902		417,902	9
<b>Total (Acct. 403)</b>	417,902	0	417,902	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	1,040,926		1,040,926	15
<b>Total (Acct. 408)</b>	1,040,926	0	1,040,926	16
<b>TOTAL UTILITY OPERATING INCOME</b>	411,141	0	411,141	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	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	39,801		39,801	23
Investment Gains/Losses	3,611		3,611	24
<b>Total (Acct. 419)</b>	43,412	0	43,412	25
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	26
Contributed Plant - Water			0	27
Impact Fees - Water			0	28
<b>Total (Acct. 421)</b>	0	0	0	29
<b>TOTAL OTHER INCOME</b>	43,412	0	43,412	30
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	31
<b>Miscellaneous Amortization (425)</b>	0	0	0	32
Regulatory Liability (253) Amortization	(121,613)		(121,613)	33
<b>Total (Acct. 425)</b>	(121,613)	0	(121,613)	34
<b>Other Income Deductions (426)</b>	0	0	0	35
Depreciation Expense on Contributed Plant - Water		787,542	787,542	36
Bank fees and other interest	4,243		4,243	37
<b>Total (Acct. 426)</b>	4,243	787,542	791,785	38
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(117,370)	787,542	670,172	39
<b>INTEREST CHARGES</b>	0	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>Interest on Long-Term Debt (427)</b>	0	0	0	41
Derived	0		0	42
<b>Total (Acct. 427)</b>	0	0	0	43
<b>Amortization of Debt Discount and Expense (428)</b>	0	0	0	44
Amortization of Debt Discount	1,072		1,072	45
<b>Total (Acct. 428)</b>	1,072	0	1,072	46
<b>Interest on Debt to Municipality (430)</b>	0	0	0	47
Derived	32,305		32,305	48
<b>Total (Acct. 430)</b>	32,305	0	32,305	49
<b>Other Interest Expense (431)</b>	0	0	0	50
Derived	0		0	51
<b>Total (Acct. 431)</b>	0	0	0	52
<b>TOTAL INTEREST CHARGES</b>	33,377	0	33,377	53
<b>NET INCOME</b>	538,546	(787,542)	(248,996)	54
<b>EARNED SURPLUS</b>	0	0	0	55
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	56
Derived	5,730,279	35,528,947	41,259,226	57
<b>Total (Acct. 216)</b>	5,730,279	35,528,947	41,259,226	58
<b>Balance Transferred from Income (433)</b>	0	0	0	59
Derived	538,546	(787,542)	(248,996)	60
<b>Total (Acct. 433)</b>	538,546	(787,542)	(248,996)	61
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	6,268,825	34,741,405	41,010,230	62

**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>	0	0	0	0	0	8
<b>Net Income (or loss)</b>	0	0	0	0	0	9

## Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	6,079,355				<b>6,079,355</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	2,705				<b>2,705</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,076,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,076,650</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	343,333		343,333	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>343,333</b>	<b>0</b>	<b>343,333</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)	63,640,206	63,635,936	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	20,227,993	19,191,777	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>43,412,213</b>	<b>44,444,159</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)	10,658	97,681	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	2,720,763	1,802,445	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,573,318	1,635,905	23
Other Accounts Receivable (143)	35	35	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	39,260	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)	2,291	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	88,606	34
<b>Total Current and Accrued Assets</b>	<b>4,307,065</b>	<b>3,663,932</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	9,353	10,425	37
Extraordinary Property Losses (182)	42,059	84,119	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)	222,515	523,374	42
<b>Total Deferred Debits</b>	<b>273,927</b>	<b>617,918</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>48,020,902</b>	<b>48,753,706</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)	4,154,481	4,154,481	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	41,010,230	41,259,226	5
<b>Total Proprietary Capital</b>	<b>45,164,711</b>	<b>45,413,707</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,209,700	1,280,700	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>1,209,700</b>	<b>1,280,700</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	760,659	711,296	14
Payables to Municipality (233)	0	55,014	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	11,196	10,829	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	689	1,650	20
<b>Total Current and Accrued Liabilities</b>	<b>772,544</b>	<b>778,789</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)	798,587	1,205,489	25
<b>Total Deferred Credits</b>	<b>798,587</b>	<b>1,205,489</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)	75,360	75,021	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>Total Operating Reserves</b>	<b>75,360</b>	<b>75,021</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>48,020,902</b>	<b>48,753,706</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	63,635,936	0	0	0	2
	<b>63,635,936</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)	13,950,167				5
Utility Plant in Service - Contributed Plant (101.2)	49,629,738				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)	60,301				11
<b>Total Utility Plant</b>	<b>63,640,206</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)	5,861,051				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	14,366,942				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>20,227,993</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>43,412,213</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)	5,612,377	0	0	0	5,612,377	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	417,902				417,902	3
Depreciation Expense on Meters Charged to Sewer	12,928				12,928	4
Salvage	0				0	5
<b>Total credits</b>	<b>430,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>430,830</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	182,156				182,156	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>182,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182,156</b>	10
<b>Balance end of year (111.1)</b>	<b>5,861,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,861,051</b>	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	13,579,400	0	0	0	<b>13,579,400</b>	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	787,542				<b>787,542</b>	3
Depreciation Expense on Meters Charged to Sewer					<b>0</b>	4
Salvage	0				<b>0</b>	5
<b>Total credits</b>	<b>787,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>787,542</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				<b>0</b>	8
Cost of Removal	0				<b>0</b>	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>14,366,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,366,942</b>	11

### Net Nonutility Property (Accts. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND - WELL #11	15,000			15,000	2
PUMPHOUSE WELL #11	23,674			23,674	3
<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)	10,977			10,977	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)			2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<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	1,072	428	9,353	2
<b>Total</b>	<b>1,072</b>		<b>9,353</b>	3
<b>Unamortized premium on debt (251)</b>				
None				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		4,154,481	1
<b>Balance end of year</b>		<b>4,154,481</b>	<b>2</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
Advance from City General Fund	01/17/2017	09/01/2026	2.50%	139,700	2
General Obligation Water System Bonds 2014B	12/18/2014	03/01/2034	1.98%	1,070,000	3
<b>Total for Account 223</b>				<b>1,209,700</b>	4

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	1,040,926	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	3,354	5
<b>Total accruals and other credits</b>	<b>1,044,280</b>	6
County, state and local taxes	1,011,391	7
Social Security taxes	26,622	8
PSC Remainder Assessment	6,267	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>1,044,280</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	10,829	32,305	31,938	11,196	5
<b>Subtotal Advances from Municipality (223)</b>	<b>10,829</b>	<b>32,305</b>	<b>31,938</b>	<b>11,196</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>10,829</b>	<b>32,305</b>	<b>31,938</b>	<b>11,196</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	10,658	2
<b>Total (Acct. 131 )</b>	<b>10,658</b>	3
<b>Temporary Cash Investments (136)</b>	0	4
Temporary Cash and Investment	2,720,763	5
<b>Total (Acct. 136)</b>	<b>2,720,763</b>	6
<b>Customer Accounts Receivable (142)</b>	0	7
Water	1,573,318	8
<b>Total (Acct. 142)</b>	<b>1,573,318</b>	9
<b>Other Accounts Receivable (143)</b>	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other Accounts Receivable	35	13
<b>Total (Acct. 143)</b>	<b>35</b>	14
<b>Prepayments (165)</b>	0	15
Prepaid Expenses	2,291	16
<b>Total (Acct. 165)</b>	<b>2,291</b>	17
<b>Extraordinary Property Losses (182)</b>	0	18
Loss on Abandonment of Wells	42,059	19
<b>Total (Acct. 182)</b>	<b>42,059</b>	20
<b>Miscellaneous Deferred Debits (186)</b>	0	21
Pension Related Deferred Outflows	97,955	22
Regulatory Asset - Unamortized Pension Contribution	124,560	23
<b>Total (Acct. 186)</b>	<b>222,515</b>	24
<b>Accounts Payable (232 )</b>	0	25
Accounts Payable	760,659	26
<b>Total (Acct. 232 )</b>	<b>760,659</b>	27
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	0	28
Miscellaneous Payables and Accrued Liabilities	689	29
<b>Total (Acct. 242)</b>	<b>689</b>	30
<b>Other Deferred Credits (253)</b>	0	31
Regulatory Liability	608,071	32

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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.
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Net OPEB liability	24,908	33
Net Pension Liability	66,480	34
Pension and OPEB Regulatory Liability	8,256	35
Pension Related Deferred Inflows	90,872	36
<b>Total (Acct. 253)</b>	<b>798,587</b>	<b>37</b>
<b>Pensions and Benefits Reserve (263)</b>	<b>0</b>	<b>38</b>
Compensated Absence Reserve	75,360	39
<b>Total (Acct. 263)</b>	<b>75,360</b>	<b>40</b>

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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)	13,978,182				<b>13,978,182</b>	2
Materials and Supplies	0				<b>0</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	5,736,714				<b>5,736,714</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	668,877				<b>668,877</b>	7
<b>Average Net Rate Base</b>	<b>7,572,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,572,591</b>	8
Net Operating Income	411,141				<b>411,141</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.43%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.43%</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	729,684	0	0	0	729,684	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>608,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>608,071</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

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2. Leaseholder changes

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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

On June 7, 2018 the PSC issued a final decision on case 4310-CW-109 an application for construction authorization by Oak Creek Water & Sewer Utility. The Franklin Water Utility was an intervener in that case.

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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)	5,907,420	6,003,512	2
<b>Total Sales of Water</b>	<b>5,907,420</b>	<b>6,003,512</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	53,929	53,573	5
Rents from Water Property (472)	99,974	53,040	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	18,032	11,128	8
<b>Total Other Operating Revenues</b>	<b>171,935</b>	<b>117,741</b>	9
<b>Total Operating Revenues</b>	<b>6,079,355</b>	<b>6,121,253</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	2,985,802	2,945,944	12
Pumping Expenses (620-633)	157,953	133,721	13
Water Treatment Expenses (640-652)	4,832	3,312	14
Transmission and Distribution Expenses (660-678)	487,748	449,768	15
Customer Accounts Expenses (901-906)	46,731	45,590	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	484,260	474,164	18
<b>Total Operation and Maintenance Expenses</b>	<b>4,167,326</b>	<b>4,052,499</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	417,902	406,489	21
Amortization Expense (404-407)	42,060	42,060 *	22
Taxes (408)	1,040,926	1,061,685	23
<b>Total Other Operating Expenses</b>	<b>1,500,888</b>	<b>1,510,234</b>	24
<b>Total Operating Expenses</b>	<b>5,668,214</b>	<b>5,562,733</b>	25
<b>NET OPERATING INCOME</b>	<b>411,141</b>	<b>558,520</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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

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)	18	2,976	17,155	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>18</b>	<b>2,976</b>	<b>17,155</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	7,450	418,189	2,918,671	10
Commercial (461.2)	309	118,481	689,709	11
Industrial (461.3)	24	92,429	475,734	12
Public Authority (461.4)	35	45,173	248,797	13
Multifamily Residential (461.5)	285	124,181	751,798	14
Irrigation (461.6)	183	17,516	139,507	15
<b>Total Metered Sales to General Customers (461)</b>	<b>8,286</b>	<b>815,969</b>	<b>5,224,216</b>	16
Private Fire Protection Service (462)	486		123,381	17
Public Fire Protection Service (463)	8,096		542,668	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>16,886</b>	<b>818,945</b>	<b>5,907,420</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)	542,668	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>542,668</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	53,929	7
<b>Total Forfeited Discounts (470)</b>	<b>53,929</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	99,974	10
<b>Total Rents from Water Property (472)</b>	<b>99,974</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	2,070	16
Miscellaneous	15,962 *	17
<b>Total Other Water Revenues (474)</b>	<b>18,032</b>	18

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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)

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

No response charges. If the Utility needs to get into a home and the resident does not contact the utility, there is a charge placed on their bill.

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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)		6,128	6,128	11,790	3
Purchased Water (602)		2,973,774	2,973,774	2,934,154	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)		5,900	5,900	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>2,985,802</b>	<b>2,985,802</b>	<b>2,945,944</b>	14
<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)		42,847	42,847	42,047	19
Pumping Labor and Expenses (624)	99,607	14,618	114,225	90,900 *	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)		881	881	774	27
<b>Total Pumping Expenses</b>	<b>99,607</b>	<b>58,346</b>	<b>157,953</b>	<b>133,721</b>	28
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)	440	4,370	4,810	3,312	32
Miscellaneous Expenses (643)			0	0	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)		22	22	0	37
<b>Total Water Treatment Expenses</b>	<b>440</b>	<b>4,392</b>	<b>4,832</b>	<b>3,312</b>	38
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)	0		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)	25,121	27,176	52,297	65,947 *	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)		3,978	3,978	2,331	48
Maintenance of Distribution Reservoirs and Standpipes (672)	747	115,796	116,543	91,050 *	49
Maintenance of Transmission and Distribution Mains (673)	22,243	41,871	64,114	62,956	50
Maintenance of Services (675)	15,302	53,867	69,169	79,078	51
Maintenance of Meters (676)	44,794	1,798	46,592	46,222	52
Maintenance of Hydrants (677)	31,611	59,175	90,786	79,443	53
Maintenance of Miscellaneous Plant (678)	26,069	18,200	44,269	22,741 *	54
<b>Total Transmission and Distribution Expenses</b>	<b>165,887</b>	<b>321,861</b>	<b>487,748</b>	<b>449,768</b>	55
<b>CUSTOMER ACCOUNTS EXPENSES</b>					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	3,119		3,119	3,115	58
Customer Records and Collection Expenses (903)	25,780	15,127	40,907	40,350	59
Uncollectible Accounts (904)		2,705	2,705	2,125	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>28,899</b>	<b>17,832</b>	<b>46,731</b>	<b>45,590</b>	63
<b>SALES EXPENSES</b>					64
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	66
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					67
Administrative and General Salaries (920)	48,500		48,500	41,197	68
Office Supplies and Expenses (921)		7,769	7,769	7,086	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		161,091	161,091	159,514	71
Property Insurance (924)		25,400	25,400	25,400	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)		214,229	214,229	216,201	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		2,192	2,192	4,436	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		25,079	25,079	20,330	79
<b>Total Administrative and General Expenses</b>	<b>48,500</b>	<b>435,760</b>	<b>484,260</b>	<b>474,164</b>	80
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>343,333</b>	<b>3,823,993</b>	<b>4,167,326</b>	<b>4,052,499</b>	81

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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.**

624 - There was a flood at 76th & Ryan that was repaired, a purchase of a PLC Processor and Maintenance done to the Booster at Drexel

662 - Previous year there was extra hydrant flushing and valve exercising to catch up on maintenance that was not performed in CY

672 - Puetz Water Tower soft washed this year and purchase of non capitalized assets for the reservoirs and standpipes

678 - several assets purchased that were under the capitalization amount

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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	1,011,391	1,032,842	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	3,354	3,194	2
<b>Net Property Tax Equivalent</b>	<b>1,008,037</b>	<b>1,029,648</b>	<b>3</b>
Social Security	26,622	25,934	4
PSC Remainder Assessment	6,267	6,103	5
<b>Total Tax Expense</b>	<b>1,040,926</b>	<b>1,061,685</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	0.000000
2. County Tax Rate	mills	4.889279
3. Local Tax Rate	mills	5.434109
4. School Tax Rate	mills	10.635792
5. Vocational School Tax Rate	mills	1.221813
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.689691
<b>8. Total Tax Rate</b>	mills	<b>23.870684</b>
9. Less: State Credit	mills	1.974328
<b>11. Net Tax Rate</b>	mills	<b>21.896356</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>5.434109</b>
<b>13. Combined School Tax Rate</b>	mills	<b>11.857605</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>17.291714</b>
<b>16. Total Tax Rate</b>	mills	<b>23.870684</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.724391</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>21.896356</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>15.861528</b>
20. Utility Plant, Jan 1	\$	63,635,936
21. Materials & Supplies	\$	0
<b>22. Subtotal</b>	\$	<b>63,635,936</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>63,635,936</b>
25. Assessment Ratio	dec.	1.002009
<b>26. Assessed Value</b>	\$	<b>63,763,781</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>15.861528</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>1,011,391</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	63,635,936
2. Materials & Supplies	\$	0
<b>3. Subtotal</b>	\$	<b>63,635,936</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>63,635,936</b>
<b>6. Assessed Value</b>	\$	<b>63,763,781</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>1,011,391</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>1,011,391</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 Districts.

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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)	179,905				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>179,905</b>	<b>0</b>	<b>0</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)	1,580,249				1,580,249	17
Other Power Production Equipment (323)	96,298				96,298	18
Electric Pumping Equipment (325)	769,719				769,719	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	580,214				580,214	21
<b>Total Pumping Plant</b>	<b>3,128,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,128,695</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)	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)	7,624				7,624	32
Distribution Reservoirs and Standpipes (342)	2,117,268				2,117,268	33
Transmission and Distribution Mains (343)	2,889,759				2,889,759	34
Services (345)	400,223				400,223	35
Meters (346)	2,530,047	82,480	182,156		2,430,371	36
Hydrants (348)	781,730				781,730	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)	22,000				22,000	38
<b>Total Transmission and Distribution Plant</b>	<b>8,748,651</b>	<b>82,480</b>	<b>182,156</b>	<b>0</b>	<b>8,648,975</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	45,670				45,670	41
Structures and Improvements (390)	1,398,758	9,887			1,408,645	42
Office Furniture and Equipment (391)	15,424				15,424	43
Computer Equipment (391.1)	47,492				47,492	44
Transportation Equipment (392)	153,660	33,758			187,418	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	43,179				43,179	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	6,682				6,682	50
SCADA Equipment (397.1)	206,780				206,780	51
Miscellaneous Equipment (398)	21,381				21,381	52
<b>Total General Plant</b>	<b>1,939,026</b>	<b>43,645</b>	<b>0</b>	<b>0</b>	<b>1,982,671</b>	53
<b>Total utility plant in service directly assignable</b>	<b>14,006,198</b>	<b>126,125</b>	<b>182,156</b>	<b>0</b>	<b>13,950,167</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>14,006,198</b>	<b>126,125</b>	<b>182,156</b>	<b>0</b>	<b>13,950,167</b>	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$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				<b>873,727</b>	33
Transmission and Distribution Mains (343)	39,004,607				<b>39,004,607</b>	34
Services (345)	4,779,239				<b>4,779,239</b>	35
Meters (346)	0				0	36
Hydrants (348)	4,587,150				<b>4,587,150</b>	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>49,244,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,244,723</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	373,975				373,975	42
Office Furniture and Equipment (391)	11,040				11,040	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>385,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385,015</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>49,629,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,629,738</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>49,629,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,629,738</b>	<b>56</b>

### 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)	178,772	2.94%	312					179,084	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>178,772</b>		<b>312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,084</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	553,074	3.23%	46,440					599,514	10
Other Power Production Equipment (323)	20,557	4.44%	4,284					24,841	11
Electric Pumping Equipment (325)	674,104	5.00%	8,832					682,936	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	217,850	4.35%	24,804					242,654	14
<b>Total Pumping Plant</b>	<b>1,465,585</b>		<b>84,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,549,945</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)	9,921	5.88%						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)	7,250	3.23%	36					7,286	23
Distribution Reservoirs and Standpipes (342)	856,492	1.89%	39,936					896,428	24
Transmission and Distribution Mains (343)	562,186	1.33%	38,521					600,707	25
Services (345)	110,225	2.86%	11,446					121,671	26
Meters (346)	1,791,934	6.25%	157,591	182,156				1,767,369	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)	164,615	2.22%	17,354					181,969	28
Other Transmission and Distribution Plant (349)	1,831	1.67%	732					2,563	29
<b>Total Transmission and Distribution Plant</b>	<b>3,494,533</b>		<b>265,616</b>	<b>182,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,577,993</b>	<b>30</b>
<b>GENERAL PLANT</b>									<b>31</b>
Structures and Improvements (390)	166,757	2.94%	45,679					212,436	32
Office Furniture and Equipment (391)	9,392	5.88%	1,128					10,520	33
Computer Equipment (391.1)	46,267	25.00%	867					47,134	34
Transportation Equipment (392)	127,479	12.50%	7,212					134,691	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	24,205	5.88%	1,872					26,077	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	6,062	14.29%	288					6,350	40
SCADA Equipment (397.1)	75,017	9.09%	22,248					97,265	41
Miscellaneous Equipment (398)	8,388	5.88%	1,248					9,636	42
<b>Total General Plant</b>	<b>463,567</b>		<b>80,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>544,109</b>	<b>43</b>
<b>Total accum. prov. directly assignable</b>	<b>5,612,378</b>		<b>430,830</b>	<b>182,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,861,052</b>	<b>44</b>
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>5,612,378</b>		<b>430,830</b>	<b>182,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,861,052</b>	<b>46</b>

### 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)	255,545	1.89%	16,488					272,033	24
Transmission and Distribution Mains (343)	9,266,203	1.33%	519,932					9,786,135	25
Services (345)	2,250,246	2.86%	136,687					2,386,933	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)	1,775,908	2.22%	101,835					1,877,743	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>13,547,902</b>		<b>774,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,322,844</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	28,738	2.94%	11,496					40,234	32
Office Furniture and Equipment (391)	2,760	5.88%	1,104					3,864	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>31,498</b>		<b>12,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,098</b>	43
<b>Total accum. prov. directly assignable</b>	<b>13,579,400</b>		<b>787,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,366,942</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>13,579,400</b>		<b>787,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,366,942</b>	46

### Age of Water Mains

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

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
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	8,356		<b>445,977</b>	3
10.000				2,912					114			<b>3,026</b>	4
12.000				28,258	2,116	27,939	45,370	69,145	26,993			<b>199,821</b>	5
16.000				7,184	3,232	13,543	15,126	55,137	31,656	6,210		<b>132,088</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>191,053</b>	<b>16,326</b>		<b>876,684</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 financial records***

### Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of 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						72,461	<b>72,461</b>	1
February						64,381	<b>64,381</b>	2
March						73,037	<b>73,037</b>	3
April						69,248	<b>69,248</b>	4
May						79,945	<b>79,945</b>	5
June						85,616	<b>85,616</b>	6
July						105,161	<b>105,161</b>	7
August						96,521	<b>96,521</b>	8
September						80,920	<b>80,920</b>	9
October						74,480	<b>74,480</b>	10
November						70,234	<b>70,234</b>	11
December						73,237	<b>73,237</b>	12
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>945,241</b>	<b>945,241</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)	945,241
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>945,241</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	818,945
<b>Gallons (000s) of Non-Revenue Water</b>	<b>126,296</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	556
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>556</b>
<b>Total Water Loss</b>	<b>125,740</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)	10,964
Gallons (000s) estimated due to unreported and background leakage	114,776
<b>Subtotal Real Losses (leakage)</b>	<b>125,740</b>
Non-Revenue Water as percentage of net water supplied	13%
Total Water Loss as percentage of net water supplied	13%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,375
Date of maximum	07/18/2018
Cause of maximum	
Unusually warm late summer weekend	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,618
Date of minimum	10/16/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	350,992
If water is purchased:	
Vendor Name	Oak Creek Water Utility
Point of Delivery	27th Street and West Puetz Rd, Drexel Ave, Ryan Rd, and Rawson Ave
Source of purchased water	Surface
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	9
Number of service breaks repaired this year	6



### 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

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## Water Treatment Plant

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

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

## Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were 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	5,536				<b>5,536</b>	1
Other Plastic	Supply	4	189				<b>189</b>	2
Other Metal	Supply	6	50,138				<b>50,138</b>	3
Other Plastic	Supply	6	32,698				<b>32,698</b>	4
Other Metal	Supply	8	105,128				<b>105,128</b>	5
Other Plastic	Supply	8	418,743				<b>418,743</b>	6
Other Plastic	Supply	10	11,579				<b>11,579</b>	7
Other Metal	Transmission	12	79,255				<b>79,255</b>	8
Other Plastic	Transmission	12	166,966				<b>166,966</b>	9
Other Metal	Transmission	16	55,536				<b>55,536</b>	10
Other Plastic	Transmission	16	108,772				<b>108,772</b>	11
Other Metal	Transmission	20	19,270				<b>19,270</b>	12
Other Metal	Transmission	24	16,367				<b>16,367</b>	13
<b>Total Within Municipality</b>			<b>1,070,177</b>				<b>1,070,177</b>	14
<b>Total Utility</b>			<b>1,070,177</b>				<b>1,070,177</b>	15

### Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Other Metal	0.750	390				390		1
Other Metal	1.000	2,346			(1)	2,345		2
Other Plastic	1.000	3				3		3
Other Metal	1.250	3,289			(1)	3,288		4
Other Plastic	1.250	941			1	942	92	5
Other Metal	1.500	114				114	2	6
Other Plastic	1.500	12				12		7
Other Metal	2.000	200			(1)	199	11	8
Other Plastic	2.000	124			1	125		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	17				17		13
Other Plastic	6.000	33			2	35		14
Other Plastic	8.000	39				39		15
Other Plastic	12.000	1				1		16
<b>Utility Total</b>		<b>7,602</b>			<b>1</b>	<b>7,603</b>	<b>105</b>	<b>17</b>

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## Utility-Owned Water Service Lines

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

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

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

Reclass from Other Metal to Other Plastic

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### 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	338		12		326	222	278					4						44	326	1
3/4	8,012	454	1,023	(5)	7,438	580	7,100	160	3	5	1	117			24	4	24	7,438		2
1	354		11	1	344	14	88	80	9	5	118	24					12	8	344	3
1 1/2	214		0		214	12	4	44	6	6	106	20			1	5	22	214		4
2	123		0	1	124	0		26	4	13	59	2			1			19	124	5
3	19		0		19	0		9	3	4	1	2							19	6
4	3		0		3	0				2	1								3	7
6	3		0		3	3		1		2									3	8
<b>Total</b>	<b>9,066</b>	<b>454</b>	<b>1,046</b>	<b>(3)</b>	<b>8,471</b>	<b>831</b>	<b>7,470</b>	<b>320</b>	<b>25</b>	<b>37</b>	<b>286</b>	<b>169</b>			<b>26</b>	<b>21</b>	<b>117</b>	<b>8,471</b>		<b>9</b>

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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.**

A physical inventory of meters detected minor adjustments

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### General Footnote

The utility is actively working on a plan to catch up on replacing meters within 20 years. The utility purchased 450 meters om 2018. It is expected that by the end of 2019, the Utility will again be in compliance with the 20 year replacement policy.

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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	2,586	0			2,586	2
<b>Total Fire Hydrants</b>	<b>2,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,586</b>	<b>3</b>
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	1,285
Number of Distribution System Valves end of year	2,600
Number of Distribution Valves operated during Year	1,315

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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>	<b>5</b>
<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>	<b>18</b>
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

## 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) **	8,297	1
<b>Total - Milwaukee County</b>	<b>8,297</b>	2
<b>Total - Customers Served</b>	<b>8,297</b>	3
<b>Total - Within Muni Boundary **</b>	<b>8,297</b>	4

\*\* = *Within municipal boundary*

## Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Other Plastic	0.625				1	1	1		1
<b>Utility Total</b>					<b>1</b>	<b>1</b>	<b>1</b>		<b>2</b>



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## Privately-Owned Water Service Lines

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

### Privately-Owned Water Service Lines (Page W-29)

#### General Footnote

Utility does not maintain records related to privately owned service lines.

As the Utility changes out meters, we will capture the type and size of private services.

The Utility knows of no lead services.

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