



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

FRANKLIN MUNICIPAL WATER UTILITY

9229 W LOOMIS RD
FRANKLIN, WI 53132-9630

For the Year Ended: DECEMBER 31, 2017

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.

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: **3/24/2018**

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, 2017 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 24, 2018

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
FINANCIAL SECTION	
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
WATER SECTION	
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

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: PAUL ROTZENBERG

Title: DIR OF FINANCE & TREASURER

Mailing Address: 9929 W. LOOMIS ROAD
FRANKLIN, WI 53132-9630

Phone: (414) 427-7514

Email Address: protzenberg@franklinwi.gov

Accounting firm or consultant preparing this report (if applicable)

Name: John Knepel

Title: Partner

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

Phone: (414) 777-5359

Email Address: John.Knepel@Bakertilly.com

Name and title of utility General Manager (or equivalent)

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

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

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

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 04/25/2017

Period covered by most recent audit: 1/1/2016 - 12/31/2016

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 Avenue, 32nd Floor

City State Zip Milwaukee, WI 53202

Telephone: (414) 777-5359

Email Address: John.Knepel@Bakertilly.com

Identification and Ownership - Contract Operations

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)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	6,121,253	6,110,890	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,052,499	4,231,700	4
Depreciation Expense (403)	406,489	419,385	5
Amortization Expense (404-407)	42,060	42,060	6
Taxes (408)	1,061,685	1,077,724	7
Total Operating Expenses	5,562,733	5,770,869	8
Net Operating Income	558,520	340,021	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	558,520	340,021	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	9,926	2,589	16
Miscellaneous Nonoperating Income (421)	0	429,873	17
Total Other Income	9,926	432,462	18
Total Income	568,446	772,483	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(121,613)	(121,613)	21
Other Income Deductions (426)	790,290	781,933	22
Total Miscellaneous Income Deductions	668,677	660,320	23
Income Before Interest Charges	(100,231)	112,163	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	0	0	26
Amortization of Debt Discount and Expense (428)	1,109	1,146	27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	32,671	34,121	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	33,780	35,267	32
Net Income	(134,011)	76,896	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	41,415,957	41,339,061	35
Balance Transferred from Income (433)	(134,011)	76,896	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
Total Unappropriated Earned Surplus End of Year (216)	41,259,226	41,415,957	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)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	6,121,253		6,121,253	3
Total (Acct. 400)	6,121,253	0	6,121,253	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	4,052,499		4,052,499	6
Total (Acct. 401-402)	4,052,499	0	4,052,499	7
Depreciation Expense (403)	0	0	0	8
Derived	406,489		406,489	9
Total (Acct. 403)	406,489	0	406,489	10
Amortization Expense (404-407)	0	0	0	11
Derived	42,060		42,060	12
Total (Acct. 404-407)	42,060	0	42,060	13
Taxes (408)	0	0	0	14
Derived	1,061,685		1,061,685	15
Total (Acct. 408)	1,061,685	0	1,061,685	16
TOTAL UTILITY OPERATING INCOME	558,520	0	558,520	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
Interest and Dividend Income	9,926		9,926	23
Total (Acct. 419)	9,926	0	9,926	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	9,926	0	9,926	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(121,613)		(121,613)	32
Total (Acct. 425)	(121,613)	0	(121,613)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		787,540	787,540	35
Bank fees and other interest	2,750		2,750	36
Total (Acct. 426)	2,750	787,540	790,290	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(118,863)	787,540	668,677	38
INTEREST CHARGES	0	0	0	39
Interest on Long-Term Debt (427)	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)	
Derived	0		0	41
Total (Acct. 427)	0	0	0	42
Amortization of Debt Discount and Expense (428)	0	0	0	43
Amortization of Debt Discount	1,109		1,109	44
Total (Acct. 428)	1,109	0	1,109	45
Interest on Debt to Municipality (430)	0	0	0	46
Derived	32,671		32,671	47
Total (Acct. 430)	32,671	0	32,671	48
Other Interest Expense (431)	0	0	0	49
Derived	0		0	50
Total (Acct. 431)	0	0	0	51
TOTAL INTEREST CHARGES	33,780	0	33,780	52
NET INCOME	653,529	(787,540)	(134,011)	53
EARNED SURPLUS	0	0	0	54
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	55
Derived	5,099,470	36,316,487	41,415,957	56
Total (Acct. 216)	5,099,470	36,316,487	41,415,957	57
Balance Transferred from Income (433)	0	0	0	58
Derived	653,529	(787,540)	(134,011)	59
Total (Acct. 433)	653,529	(787,540)	(134,011)	60
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	61
Implementation of GASB 75	22,720		22,720	62
Total (Acct. 435)	22,720	0	22,720	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	5,730,279	35,528,947	41,259,226	64

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.

Income Statement Account Details (Page F-02)

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

Implementation of GASB 75

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	6,121,253				6,121,253	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,125				2,125	5
Revenues subject to Wisconsin Remainder Assessment	6,119,128	0	0	0	6,119,128	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	327,996		327,996	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	4,405		4,405	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	332,401	0	332,401	20

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	5.4	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	63,635,936	63,501,209	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	19,191,777	18,116,423	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	44,444,159	45,384,786	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	38,674	38,674	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,977	10,977	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	27,697	27,697	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	97,681	296,334	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	1,802,445	892,670	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,635,905	1,599,477	23
Other Accounts Receivable (143)	35	35	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	39,260	26,275	26
Plant Materials and Operating Supplies (154)	0	0	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	2,304	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	88,606	177,212	34
Total Current and Accrued Assets	3,663,932	2,994,307	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	10,425	11,534	37
Extraordinary Property Losses (182)	84,119	126,179	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)	523,374	191,211	42
Total Deferred Debits	617,918	328,924	43
TOTAL ASSETS AND OTHER DEBITS	48,753,706	48,735,714	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	4,154,481	4,140,020	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	41,259,226	41,415,957	5
Total Proprietary Capital	45,413,707	45,555,977	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	1,280,700	1,180,000	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	1,280,700	1,180,000	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	711,296	730,488	14
Payables to Municipality (233)	55,014	70,950	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	10,829	11,195	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,650	689	20
Total Current and Accrued Liabilities	778,789	813,322	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	1,205,489	1,112,349	25
Total Deferred Credits	1,205,489	1,112,349	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	75,021	74,066	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	75,021	74,066	32
TOTAL LIABILITIES AND OTHER CREDITS	48,753,706	48,735,714	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	63,501,209	0	0	0	2
	63,501,209	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,006,198				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)					11
Total Utility Plant	63,635,936	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,612,377				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	13,579,400				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	19,191,777	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	44,444,159	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	5,329,241	0	0	0	5,329,241	1
Credits during year						2
Charged Depreciation Expense (403)	406,489				406,489	3
Depreciation Expense on Meters Charged to Sewer	11,706				11,706	4
Salvage	0				0	5
Total credits	418,195	0	0	0	418,195	6
Debits during year						7
Book Cost of Plant Retired	130,381				130,381	8
Cost of Removal	0				0	9
Correction of depreciation	4,678				4,678	10
Total debits	135,059	0	0	0	135,059	11
Balance end of year (111.1)	5,612,377	0	0	0	5,612,377	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	12,787,182	0	0	0	12,787,182	1
Credits during year						2
Charged Other Income Deductions (426)	787,540				787,540	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Correction of depreciation	4,678				4,678	6
Total credits	792,218	0	0	0	792,218	7
Debits during year						8
Book Cost of Plant Retired	0				0	9
Cost of Removal	0				0	10
Total debits	0	0	0	0	0	11
Balance end of year (111.2)	13,579,400	0	0	0	13,579,400	12

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond Disc - Dec 2014	1,109	428	10,425	1
None				2
None				3
Total	1,109		10,425	4
Unamortized premium on debt (251)				
None				5
None				6
Total	0		0	7

Capital Paid in by Municipality (Acct. 200)

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

Description (a)	Amount (b)	
Balance first of year	4,140,020	1
Contributions from City	14,461 *	2
Balance end of year	4,154,481	3

Bonds (Acct. 221)

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

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

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
Advance from City General Fund	01/17/2017	09/01/2026	2.50%	155,700	2
General Obligation Water System Bonds 2014B	12/18/2014	03/01/2034	1.98%	1,125,000	3
Total for Account 223				1,280,700	4

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,061,685	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	3,194	5
Total accruals and other credits	1,064,879	6
County, state and local taxes	1,032,842	7
Social Security taxes	25,934	8
PSC Remainder Assessment	6,103	9
Gross Receipts Tax		10
Total payments and other debits	1,064,879	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
GENERAL OBLIGATION WATER REVENUE BOND 2014B	11,195	32,671	33,037	10,829	5
Subtotal Advances from Municipality (223)	11,195	32,671	33,037	10,829	6
Other Long-Term Debt (224)	0	0	0	0	7
None				0	8
Subtotal Other Long-Term Debt (224)	0	0	0	0	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	11,195	32,671	33,037	10,829	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)	
Cash and Working Funds (131)	0	1
Cash	97,681	2
Total (Acct. 131)	97,681	3
Temporary Cash Investments (136)	0	4
Temporary Cash and Investment	1,802,445	5
Total (Acct. 136)	1,802,445	6
Customer Accounts Receivable (142)	0	7
Water	1,635,905	8
Total (Acct. 142)	1,635,905	9
Other Accounts Receivable (143)	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other Accounts Receivable	35	13
Total (Acct. 143)	35	14
Receivables from Municipality (145)	0	15
Receivable from Municipality	39,260	16
Total (Acct. 145)	39,260	17
Miscellaneous Current and Accrued Assets (174)	0	18
Deferred Debit - Water Tower Painting	88,606	19
Total (Acct. 174)	88,606	20
Extraordinary Property Losses (182)	0	21
Loss on Abandonment of Wells	84,119	22
Total (Acct. 182)	84,119	23
Miscellaneous Deferred Debits (186)	0	24
Pension and OPEB Related Regulatory Asset	91,677	25
Pension Related Deferred Outflows	291,567	26
Pension Related Regulatory Asset	140,130	27
Total (Acct. 186)	523,374	28
Accounts Payable (232)	0	29
Accounts Payable	711,296	30
Total (Acct. 232)	711,296	31
Payables to Municipality (233)	0	32

Balance Sheet Detail - Other Accounts

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

Payable to Municipality	55,014	33
Total (Acct. 233)	55,014	34
Miscellaneous Current and Accrued Liabilities (242)	0	35
Miscellaneous Payables and Accrued Liabilities	689	36
Other	961	37
Total (Acct. 242)	1,650	38
Other Deferred Credits (253)	0	39
Regulatory Liability	729,684	40
Net OPEB liability	19,727	41
Net Pension Liability	418,383	42
Pension Related Deferred Inflows	37,695	43
Total (Acct. 253)	1,205,489	44
Pensions and Benefits Reserve (263)	0	45
Compensated Absence Reserve	75,021	46
Total (Acct. 263)	75,021	47

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.

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

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

Account 145 - Shared meter costs (\$20,908), Pension costs (\$12,579), Fire protection MWW (\$2,561), City lock box receipts (\$3,212)
Account 233 - Sewer bill collections (\$15,037). Insurance claim due sewer utility (\$19,750), City support (\$13,877), Other (\$6,350)

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	13,938,834				13,938,834	2
Materials and Supplies	0				0	3
Less Average						4
Reserve for Depreciation (111.1)	5,470,809				5,470,809	5
Customer Advances for Construction					0	6
Regulatory Liability	790,490				790,490	7
Average Net Rate Base	7,677,535	0	0	0	7,677,535	8
Net Operating Income	558,520				558,520	9
Net Operating Income as a percent of Average Net Rate Base	7.27%	N/A	N/A	N/A	7.27%	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	851,297	0	0	0	851,297	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	121,613				121,613	5
Balance End of Year	729,684	0	0	0	729,684	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes
None

5. Obligations incurred or assumed, excluding commercial paper
The Utility implemented GASB 75 this year resulting in the reporting of a net OPEB liability as of 12/31/17.

6. Formal proceedings with the Public Service Commission
The City of Franklin has filed as an intervener on Supplier Construction Authorization (4310-CW-109)

7. Any additional matters
On March 6, 2017, the Utility received authorization to amortize a \$155,700 extraordinary contribution to the City's pension plan over a 10 year period.

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	6,003,512	5,998,982	2
Total Sales of Water	6,003,512	5,998,982	3
Other Operating Revenues			4
Forfeited Discounts (470)	53,573	55,591	5
Rents from Water Property (472)	53,040	51,307	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	11,128	5,010	8
Total Other Operating Revenues	117,741	111,908	9
Total Operating Revenues	6,121,253	6,110,890	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,945,944	3,048,291	12
Pumping Expenses (620-633)	133,721	132,150	13
Water Treatment Expenses (640-652)	3,312	5,343	14
Transmission and Distribution Expenses (660-678)	449,768	523,770	15
Customer Accounts Expenses (901-906)	45,590	47,054	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	474,164	475,092	18
Total Operation and Maintenance Expenses	4,052,499	4,231,700	19
Other Operating Expenses			20
Depreciation Expense (403)	406,489	419,385	21
Amortization Expense (404-407)	42,060	42,060	22
Taxes (408)	1,061,685	1,077,724	23
Total Other Operating Expenses	1,510,234	1,539,169	24
Total Operating Expenses	5,562,733	5,770,869	25
NET OPERATING INCOME	558,520	340,021	26

Water Operating Revenues & Expenses

Water Operating Revenues & Expenses (Page W-01)

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

Account 407 - Annual amortization of Property Loss on disposal of wells in 2015. Commission approval March 14, 2016.

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	8	1,143	7,355	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	8	1,143	7,355	8
Metered Sales to General Customers (461)				9
Residential (461.1)	7,421	455,197	3,008,261	10
Commercial (461.2)	304	117,254	685,346	11
Industrial (461.3)	24	94,065	475,366	12
Public Authority (461.4)	35	46,969	258,311	13
Multifamily Residential (461.5)	285	122,238	741,401	14
Irrigation (461.6)	180	21,349	163,636	15
Total Metered Sales to General Customers (461)	8,249	857,072	5,332,321	16
Private Fire Protection Service (462)	486		122,350	17
Public Fire Protection Service (463)	8,062		541,486	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	16,805	858,215	6,003,512	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	541,486	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	541,486	5
Forfeited Discounts (470)		6
Customer late payment charges	53,573	7
Total Forfeited Discounts (470)	53,573	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	53,040	10
Total Rents from Water Property (472)	53,040	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	1,648 *	16
Miscellaneous	9,480	17
Total Other Water Revenues (474)	11,128	18

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)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)	526	11,264	11,790	17,784	3
Purchased Water (602)		2,934,154	2,934,154	3,030,045	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	462	13
Total Source of Supply Expenses	526	2,945,418	2,945,944	3,048,291	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		42,047	42,047	42,927	19
Pumping Labor and Expenses (624)	89,704	1,196	90,900	88,736	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)		774	774	487	27
Total Pumping Expenses	89,704	44,017	133,721	132,150	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)		3,312	3,312	2,767	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	2,576	36
Maintenance of Water Treatment Equipment (652)			0	0	37
Total Water Treatment Expenses	0	3,312	3,312	5,343	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40
Storage Facilities Expenses (661)			0	0	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	34,594	31,353	65,947	45,614 *	42
Meter Expenses (663)			0	0	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)			0	0	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)		2,331	2,331	2,446	48
Maintenance of Distribution Reservoirs and Standpipes (672)	353	90,697	91,050	93,062	49
Maintenance of Transmission and Distribution Mains (673)	20,095	42,861	62,956	123,833 *	50
Maintenance of Services (675)	27,906	51,172	79,078	111,304 *	51
Maintenance of Meters (676)	42,550	3,672	46,222	40,927	52
Maintenance of Hydrants (677)	25,803	53,640	79,443	68,571	53
Maintenance of Miscellaneous Plant (678)	16,934	5,807	22,741	38,013 *	54
Total Transmission and Distribution Expenses	168,235	281,533	449,768	523,770	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	3,115		3,115	4,059	58
Customer Records and Collection Expenses (903)	25,219	15,131	40,350	41,777	59
Uncollectible Accounts (904)		2,125	2,125	1,218	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	28,334	17,256	45,590	47,054	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	41,197		41,197	48,760	68
Office Supplies and Expenses (921)		7,086	7,086	4,623	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		159,514	159,514	157,974	71
Property Insurance (924)		25,400	25,400	25,400	72
Injuries and Damages (925)			0	0	73
Employee Pensions and Benefits (926)		216,201	216,201	204,598	74
Regulatory Commission Expenses (928)			0	6,496	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	0	4,436	4,436	3,953	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		20,330	20,330	23,288	79
Total Administrative and General Expenses	41,197	432,967	474,164	475,092	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	327,996	3,724,503	4,052,499	4,231,700	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 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.

662 - increase in the current year was the result of hydrant flushing and value exercising to catch up on maintenance schedule.

673 - decrease in the current year was expected due to significant work in prior year to identify and address leaks.

675 - decrease in the current year was expected due to significant work in prior year to identify and address leaks.

678 - decrease in the current year was expected due to significant work in prior year to catch up on maintenance schedule.

926 - increase in expense due to pension activity to just current year changes to deferred outflows, inflows and net pension liability.

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	1,032,842	1,050,382	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	3,194	3,329	2
Net Property Tax Equivalent	1,029,648	1,047,053	3
Social Security	25,934	24,561	4
PSC Remainder Assessment	6,103	6,110	5
Total Tax Expense	1,061,685	1,077,724	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.097619
3. Local Tax Rate	mills	5.615084
4. School Tax Rate	mills	11.030157
5. Vocational School Tax Rate	mills	1.268553
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.740921
8. Total Tax Rate	mills	24.752334
9. Less: State Credit	mills	2.078173
11. Net Tax Rate	mills	22.674161

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	5.615084
13. Combined School Tax Rate	mills	12.298710
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.913794
16. Total Tax Rate	mills	24.752334
17. Ratio of Local and School Tax to Total	dec.	0.723721
18. Total Tax Net of State Credit	mills	22.674161
19. Net Local and School Tax Rate	mills	16.409776
20. Utility Plant, Jan 1	\$	63,501,209
21. Materials & Supplies	\$	0
22. Subtotal	\$	63,501,209
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	63,501,209
25. Assessment Ratio	dec.	0.991173
26. Assessed Value	\$	62,940,684
27. Net Local and School Tax Rate	mills	16.409776
28. Tax Equiv. Computed for Current Year	\$	1,032,842

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	63,501,209
2. Materials & Supplies	\$	0
3. Subtotal	\$	63,501,209
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	63,501,209
6. Assessed Value	\$	62,940,684
7. Tax Equiv. Computed for Current Year	\$	1,032,842
8. Tax Equivalent per 1994 PSC Report	\$	634,462
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,032,842

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

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

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

Other Tax Rate - Non-Local is for the Milwaukee Metropolitan Sewer District

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	179,905				179,905	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	179,905	0	0	0	179,905	14
PUMPING PLANT						15
Land and Land Rights (320)	102,215				102,215	16
Structures and Improvements (321)	1,580,249				1,580,249	17
Other Power Production Equipment (323)	96,298				96,298	18
Electric Pumping Equipment (325)	769,719				769,719	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	580,214				580,214	21
Total Pumping Plant	3,128,695	0	0	0	3,128,695	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	9,921				9,921	28
Total Water Treatment Plant	9,921	0	0	0	9,921	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	7,624				7,624	32
Distribution Reservoirs and Standpipes (342)	2,117,268				2,117,268	33
Transmission and Distribution Mains (343)	2,889,759				2,889,759	34
Services (345)	400,223				400,223	35
Meters (346)	2,418,275	242,153	130,381		2,530,047	36
Hydrants (348)	767,269	14,461			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
Total Transmission and Distribution Plant	8,622,418	256,614	130,381	0	8,748,651	39
GENERAL PLANT						40
Land and Land Rights (389)	45,670				45,670	41
Structures and Improvements (390)	1,398,758				1,398,758	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				153,660	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	34,685	8,494			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
Total General Plant	1,930,532	8,494	0	0	1,939,026	53
Total utility plant in service directly assignable	13,871,471	265,108	130,381	0	14,006,198	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	13,871,471	265,108	130,381	0	14,006,198	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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	873,727				873,727	33
Transmission and Distribution Mains (343)	39,004,607				39,004,607	34
Services (345)	4,779,239				4,779,239	35
Meters (346)	0				0	36
Hydrants (348)	4,587,150				4,587,150	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
Total Transmission and Distribution Plant	49,244,723	0	0	0	49,244,723	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	373,975				373,975	42
Office Furniture and Equipment (391)	11,040				11,040	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	385,015	0	0	0	385,015	53
Total utility plant in service directly assignable	49,629,738	0	0	0	49,629,738	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	49,629,738	0	0	0	49,629,738	56

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

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	178,460	2.94%	312					178,772	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	178,460		312	0	0	0	0	178,772	8
PUMPING PLANT									9
Structures and Improvements (321)	506,634	3.23%	46,440					553,074	10
Other Power Production Equipment (323)	16,273	4.44%	4,284					20,557	11
Electric Pumping Equipment (325)	665,272	5.00%	8,832					674,104	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	193,042	4.35%	24,808					217,850	14
Total Pumping Plant	1,381,221		84,364	0	0	0	0	1,465,585	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	9,921	5.88%						9,921	20
Total Water Treatment Plant	9,921		0	0	0	0	0	9,921	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	7,141	3.23%	109					7,250	23
Distribution Reservoirs and Standpipes (342)	816,556	1.89%	39,936					856,492	24
Transmission and Distribution Mains (343)	523,665	1.33%	38,521					562,186	25
Services (345)	98,779	2.86%	11,446					110,225	26
Meters (346)	1,778,157	6.25%	144,158	130,381				1,791,934	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)	147,566	2.22%	17,049					164,615	28
Other Transmission and Distribution Plant (349)	1,099	1.67%	732					1,831	29
Total Transmission and Distribution Plant	3,372,963		251,951	130,381	0	0	0	3,494,533	30
GENERAL PLANT									31
Structures and Improvements (390)	125,992	2.94%	45,443				(4,678)	166,757	32
Office Furniture and Equipment (391)	8,264	5.88%	1,128					9,392	33
Computer Equipment (391.1)	45,062	25.00%	1,205					46,267	34
Transportation Equipment (392)	118,988	12.50%	8,491					127,479	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	22,687	5.88%	1,518					24,205	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	5,774	14.29%	288					6,062	40
SCADA Equipment (397.1)	52,769	9.09%	22,248					75,017	41
Miscellaneous Equipment (398)	7,140	5.88%	1,248					8,388	42
Total General Plant	386,676		81,569	0	0	0	(4,678)	463,567	43
Total accum. prov. directly assignable	5,329,241		418,196	130,381	0	0	(4,678)	5,612,378	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,329,241		418,196	130,381	0	0	(4,678)	5,612,378	46

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

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

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

Adjustment is a correction of classification between utility financed and contributed. Adjustments net to zero between categories.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	239,057	1.89%	16,488					255,545	24
Transmission and Distribution Mains (343)	8,746,272	1.33%	519,931					9,266,203	25
Services (345)	2,113,560	2.86%	136,686					2,250,246	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)	1,674,073	2.22%	101,835					1,775,908	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	12,772,962		774,940	0	0	0	0	13,547,902	30
GENERAL PLANT									31
Structures and Improvements (390)	12,564	2.94%	11,496				4,678	28,738	32
Office Furniture and Equipment (391)	1,656	5.88%	1,104					2,760	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	14,220		12,600	0	0	0	4,678	31,498	43
Total accum. prov. directly assignable	12,787,182		787,540	0	0	0	4,678	13,579,400	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	12,787,182		787,540	0	0	0	4,678	13,579,400	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

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

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

Adjustment is a correction of classification between utility financed and contributed. Adjustments net to zero between categories.

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		3,069	1
6.000				6,503	5,491	24,214	6,623	10,740	2,561	1,711		57,843	2
8.000				30,548	4,894	65,360	84,125	140,918	111,776	8,356		445,977	3
10.000				2,912					114			3,026	4
12.000				28,258	2,116	27,939	45,370	69,145	26,993			199,821	5
16.000				7,184	3,232	13,543	15,126	55,137	31,656	6,210		132,088	6
20.000				388			8,728		9,824	49		18,989	7
24.000				7,760					8,111			15,871	8
Total	0	0	0	86,223	15,733	131,402	160,007	275,940	191,053	16,326		876,684	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						69,623	69,623	1
February						63,226	63,226	2
March						69,767	69,767	3
April						68,480	68,480	4
May						75,419	75,419	5
June						91,131	91,131	6
July						90,567	90,567	7
August						95,878	95,878	8
September						94,330	94,330	9
October						76,168	76,168	10
November						65,806	65,806	11
December						70,488	70,488	12
TOTAL	0	0	0	0	0	930,883	930,883	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	930,883
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	930,883
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	858,215
Gallons (000s) of Non-Revenue Water	72,668
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	798
Subtotal: Unbilled Authorized Consumption	798
Total Water Loss	71,870
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	8,855
Gallons (000s) estimated due to unreported and background leakage	63,015
Subtotal Real Losses (leakage)	71,870
Non-Revenue Water as percentage of net water supplied	8%
Total Water Loss as percentage of net water supplied	8%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,001
Date of maximum	09/25/2017
Cause of maximum	Unusually warm late summer weekend.
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,739
Date of minimum	12/25/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	364,039
If water is purchased:	
Vendor Name	Oak Creek Water Utility
Point of Delivery	27th Street and West Puetz Rd., Drexel Avenue, Ryan Road, 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	27
Number of service breaks repaired this year	7

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Reservoirs, Standpipes and Elevated Tanks

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

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

Water Treatment Plant

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

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

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Supply	4	5,536				5,536	1
Other Plastic	Supply	4	189				189	2
Other Metal	Supply	6	50,138				50,138	3
Other Plastic	Supply	6	32,698				32,698	4
Other Metal	Supply	8	105,128				105,128	5
Other Plastic	Supply	8	418,743				418,743	6
Other Plastic	Supply	10	11,579				11,579	7
Other Metal	Transmission	12	79,255				79,255	8
Other Plastic	Transmission	12	166,966				166,966	9
Other Metal	Transmission	16	55,536				55,536	10
Other Plastic	Transmission	16	108,772				108,772	11
Other Metal	Transmission	20	19,270				19,270	12
Other Metal	Transmission	24	16,367				16,367	13
Total Within Municipality			1,070,177				1,070,177	14
Total Utility			1,070,177				1,070,177	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				2,346		2
Other Plastic	1.000	3				3		3
Other Metal	1.250	3,289				3,289		4
Other Plastic	1.250	941				941	93	5
Other Metal	1.500	114				114	2	6
Other Plastic	1.500	12				12		7
Other Metal	2.000	200				200	12	8
Other Plastic	2.000	124				124		9
Other Metal	2.500	45				45		10
Other Metal	4.000	8				8		11
Other Plastic	4.000	40				40		12
Other Metal	6.000	17				17		13
Other Plastic	6.000	33				33		14
Other Plastic	8.000	39				39		15
Other Plastic	12.000	1				1		16
Utility Total		7,602				7,602	107	17

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	295	268	225		338	10	278					4						56	338	1
5/8	48		0	(48)	0	0													0	2
3/4	7,431	1,158	581	4	8,012	829	7,076	155	3	5	1	113			24	4	631	8,012	3	
1	372	8	14	(12)	354	10	88	79	9	5	118	23						32	354	4
1 1/2	222		7	(1)	214	6	4	44	6	6	106	19			1			28	214	5
2	123		0		123	0		25	4	13	59	2						20	123	6
3	22		0	(3)	19	0		9	3	4	1	2							19	7
4	3		0		3	0				2	1								3	8
6	3		0		3	3		1		2									3	9
Total	8,519	1,434	827	(60)	9,066	858	7,446	313	25	37	286	163			25	4	767	9,066	10	

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.

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

Meters

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

Meters (Page W-23)

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

The Utility did an inventory of total meters in stock and in service and identified previous years duplications of meter additions. Therefore, a one time adjustment was necessary.

General Footnote

The Utility is actively working a plan to catch up on replacing residential meters within 20 years. The Utility purchased 1,100 meters in 2017 (representing 15% of all residential meters) and installed 581 of those. It is expected that by the end of 2018, the Utility will again be in compliance with the 20 year replacement policy.

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	2,579	7			2,586	2
Total Fire Hydrants	2,579	7	0	0	2,586	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,350
Number of Distribution System Valves end of year	3,165
Number of Distribution Valves operated during Year	1,285

List of All Station and Wholesale Meters

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

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Franklin (City) **	8,299	1
Total - Milwaukee County	8,299	2
Total - Customers Served	8,299	3
Total - Within Muni Boundary **	8,299	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.

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