



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MILWAUKEE WATER WORKS

841 N BROADWAY RM 409
MILWAUKEE, WI 53202-3613

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 **MENBERE W. MEDHIN, FINANCIAL MANAGER** of **MILWAUKEE WATER WORKS**, 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: **3/29/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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Title: Accountant III

Mailing Address: 841 N. Broadway - Room 409
Milwaukee, WI 53202

Phone: (414) 286-2081

Email Address: Sergio.ElizaldeOrtiz@milwaukee.gov

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Jennifer Gonda

Title: Superintendent

Mailing Address: 841 N. Broadway - Room 409
Milwaukee, WI 53202

Phone: (414) 286-3492

Email Address: jgonda@milwaukee.gov

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

Name: Ghassan Koban

Title: Commissioner of Public Works

Mailing Address: 841 N. Broadway - Room 516
Milwaukee, WI 53202

Phone: (414) 286-3304

Email Address: Ghassan.Krbn@milwaukee.gov

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 07/05/2017

Period covered by most recent audit: 2016

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

Name: Shannon Small

Title: Public Sector, Director

Organization Name: Clifton Larson Allen, LLP

USPS Address: 10700 W. Research Drive - Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 721-7603

Email Address: shannon.small@CLAconnect.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)	93,176,702	93,257,505	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	47,988,898	51,337,459	4
Depreciation Expense (403)	14,789,661	15,099,456	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	13,874,783	13,509,251	7
Total Operating Expenses	76,653,342	79,946,166	8
Net Operating Income	16,523,360	13,311,339	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	16,523,360	13,311,339	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	107,074	163,474	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	39,496	31,004	16
Miscellaneous Nonoperating Income (421)	25,785,406	2,798,061	17
Total Other Income	25,931,976	2,992,539	18
Total Income	42,455,336	16,303,878	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(811,326)	(811,326)	21
Other Income Deductions (426)	5,487,753	1,431,109	22
Total Miscellaneous Income Deductions	4,676,427	619,783	23
Income Before Interest Charges	37,778,909	15,684,095	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	851,508	480,321	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	435,669	467,904	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)	1,200,000	775,000	31
Total Interest Charges	87,177	173,225	32
Net Income	37,691,732	15,510,870	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	430,035,650	414,524,780	35
Balance Transferred from Income (433)	37,691,732	15,510,870	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)	49,875		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	467,677,507	430,035,650	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	93,176,702		93,176,702	3
Total (Acct. 400)	93,176,702	0	93,176,702	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	47,988,898		47,988,898	6
Total (Acct. 401-402)	47,988,898	0	47,988,898	7
Depreciation Expense (403)	0	0	0	8
Derived	14,789,661		14,789,661	9
Total (Acct. 403)	14,789,661	0	14,789,661	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	13,874,783		13,874,783	15
Total (Acct. 408)	13,874,783	0	13,874,783	16
TOTAL UTILITY OPERATING INCOME	16,523,360	0	16,523,360	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	107,074		107,074	20
Total (Acct. 415-416)	107,074	0	107,074	21
Interest and Dividend Income (419)	0	0	0	22
INVESTMENTS	39,496		39,496	23
Total (Acct. 419)	39,496	0	39,496	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		25,785,406	25,785,406 *	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	25,785,406	25,785,406	28
TOTAL OTHER INCOME	146,570	25,785,406	25,931,976	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(811,326)		(811,326)	32
Total (Acct. 425)	(811,326)	0	(811,326)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		1,483,753	1,483,753	35
MAINTENANCE & NONUTILITY PLANT DEPRECIATION	4,004,000		4,004,000	36
Total (Acct. 426)	4,004,000	1,483,753	5,487,753	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	3,192,674	1,483,753	4,676,427	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	851,508		851,508	41
Total (Acct. 427)	851,508	0	851,508	42
Interest on Debt to Municipality (430)	0	0	0	43
Derived	435,669		435,669	44
Total (Acct. 430)	435,669	0	435,669	45
Other Interest Expense (431)	0	0	0	46
Derived	0		0	47
Total (Acct. 431)	0	0	0	48
Interest Charged to Construction--Cr. (432)	0	0	0	49
432	1,200,000		1,200,000	50
Total (Acct. 432)	1,200,000	0	1,200,000	51
TOTAL INTEREST CHARGES	87,177	0	87,177	52
NET INCOME	13,390,079	24,301,653	37,691,732	53
EARNED SURPLUS	0	0	0	54
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	55
Derived	366,443,323	63,592,327	430,035,650	56
Total (Acct. 216)	366,443,323	63,592,327	430,035,650	57
Balance Transferred from Income (433)	0	0	0	58
Derived	13,390,079	24,301,653	37,691,732	59
Total (Acct. 433)	13,390,079	24,301,653	37,691,732	60
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	61
Adjustment of 2016 Net Income	49,875		49,875 *	62
Total (Acct. 435)	49,875	0	49,875	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	379,783,527	87,893,980	467,677,507	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 Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service– Plant Financed by Contributions, please explain fully.

Water Works received Federal and State government grants in 2016 and 2017. However, the grants for these projects have not been completed yet.

Water Works recorded \$21,051,510 as CIAC for service lines previously installed by property owners.

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

Adjustment to reflect Comptroller entries after 2016 PSC Report was filed.

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)	242,686				242,686	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll	40,198				40,198	5
Materials	95,414				95,414	6
Taxes					0	7
Total costs and expenses	135,612	0	0	0	135,612	8
Net Income (or loss)	107,074	0	0	0	107,074	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	93,176,702				93,176,702	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	140,852				140,852	5
Revenues subject to Wisconsin Remainder Assessment	93,035,850	0	0	0	93,035,850	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	14,850,653		14,850,653	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	40,198		40,198	6
Other nonutility expenses			0	7
Water utility plant accounts	3,680,191		3,680,191	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	18,571,042	0	18,571,042	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	320.0	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)	761,464,740	709,201,033	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	272,908,193	257,858,892	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	488,556,547	451,342,141	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	4,293,160	4,293,160	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,059,175	920,029	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	3,233,985	3,373,131	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	470,041	91,874	18
Special Deposits (134)	0	0	19
Working Funds (135)	2,600	2,600	20
Temporary Cash Investments (136)	27,325,456	10,373,622	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	18,221,453	17,789,831	23
Other Accounts Receivable (143)	578,835	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	721,396	665,248	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	3,414,438	3,223,998	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	5,032,358	3,441,143	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	13,850,399	14,335,000	33
Miscellaneous Current and Accrued Assets (174)	6,791,656	8,464,095	34
Total Current and Accrued Assets	74,965,840	57,056,915	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	233,965	243,502	42
Total Deferred Debits	233,965	243,502	43
TOTAL ASSETS AND OTHER DEBITS	566,990,337	512,015,689	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)	964,415	964,415	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	467,677,507	430,035,650	5
Total Proprietary Capital	468,641,922	431,000,065	6
LONG-TERM DEBT			7
Bonds (221)	43,066,267	25,486,377	8
Advances from Municipality (223)	7,827,377	28,716,914	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	50,893,644	54,203,291	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	3,566,674	4,288,898	14
Payables to Municipality (233)	11,488,730	(5,327,428)	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	180,799	152,840	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	27,350,614	22,018,743	20
Total Current and Accrued Liabilities	42,586,817	21,133,053	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	4,867,954	5,679,280	25
Total Deferred Credits	4,867,954	5,679,280	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	566,990,337	512,015,689	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	709,201,033	0	0	0	2
	709,201,033	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	613,912,720				5
Utility Plant in Service - Contributed Plant (101.2)	109,933,842				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)	28,510,667				10
Construction Work in Progress (107)	9,107,511				11
Total Utility Plant	761,464,740	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)	245,760,896				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	27,147,297				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	272,908,193	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	488,556,547	0	0	0	27

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.

Net Utility Plant (Page F-08)

General Footnote

PSC 106 – Completed Construction Not Classified (CCNC)

Prior to 2011, the Water Works capitalized water main and hydrants costs based on final actual numbers that were transferred to the property ledger. In 2011, per KPMG, we changed the process to calculate a property ledger entry by using estimates for dollar amounts and quantities for in service not final (INSF) mains and hydrants. As contracts were finalized with firm quantities and dollar amounts, the adjustments from estimated to actual were difficult and sometime created very unusual numbers. In addition, this was affecting the split between Internally Financed and Contributed capitalization and retirements.

After three years of trying to force estimates to work, Water Works decided to reverse the estimated journal entries or dollars and quantities. This reversal cause a net reduction in capitalization and retirements. In the future, PSC 106 (CCNC) will be used for ISNF construction and only actual dollars and quantities will be transferred to the property ledger when finalized.

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)	231,753,109	0	0	0	231,753,109	1
Credits during year						2
Charged Depreciation Expense (403)	14,789,661				14,789,661	3
Depreciation Expense on Meters Charged to Sewer	1,912,048				1,912,048	4
Salvage	234,501				234,501	5
Total credits	16,936,210	0	0	0	16,936,210	6
Debits during year						7
Book Cost of Plant Retired	2,794,794				2,794,794	8
Cost of Removal	133,629				133,629	9
Total debits	2,928,423	0	0	0	2,928,423	10
Balance end of year (111.1)	245,760,896	0	0	0	245,760,896	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)	26,105,783	0	0	0	26,105,783	1
Credits during year						2
Charged Other Income Deductions (426)	1,483,753				1,483,753	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	41,247				41,247	5
Total credits	1,525,000	0	0	0	1,525,000	6
Debits during year						7
Book Cost of Plant Retired	449,593				449,593	8
Cost of Removal	33,893				33,893	9
Total debits	483,486	0	0	0	483,486	10
Balance end of year (111.2)	27,147,297	0	0	0	27,147,297	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
KILBOURN BOOSTER - BLDGS & FIX	71,738			71,738	2
KILBOURN BOOSTER - PUMP EQUIP	234,678			234,678	3
KILBOURN BOOSTER - TRANS MAINS	53,915			53,915	4
Kilbourn Park Structures & Improvements	13,973			13,973	5
KILBOURN RESERVOIR - LAND	26,056			26,056	6
KILBOURN RESERVOIR PARK	3,254,284			3,254,284	7
KILBOURN SERVICE BLDG - BLDGS & FIX	49,969			49,969	8
KILBOURN SERVICE BLDG - EQUIPMENT	104,730			104,730	9
KILBOURN SERVICE BLDG - IMP GRNDS	13,099			13,099	10
Land - Bluemound Tank Site	6,759			6,759	11
Land - Florist Station	3,766			3,766	12
Land - Howard Treatment Plant	338,960			338,960	13
North Point Parks - Struc. & Improvem.	65,727			65,727	14
North Point Tower	55,506			55,506	15
Total Nonutility Property (121)	4,293,160	0	0	4,293,160	16
Less accum. prov. depr. & amort. (122)	920,029	139,146		1,059,175	17
Net Nonutility Property	3,373,131	(139,146)	0	3,233,985	18

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

	Description (a)	Amount (b)	
Balance first of year		665,248	1
Additions			2
Provision for uncollectibles during year		197,000	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		197,000	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		84,260	8
Accounts written off during the year: Others		56,592	9
Total Accounts Written Off		140,852	10
Balance End of Year		721,396	11

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

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General Footnote

An annual allowance is set up for water bills (bankruptcies) and for sundry bills (hydrants damages that cannot be placed on a premise address).

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)	3,414,438	3,223,998	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	3,414,438	3,223,998	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)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
None				5
Total	0		0	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		964,415	1
Balance end of year		964,415	2

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.

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General Footnote

The \$964,415 consists of the following:

\$800,082 mains and hydrants that were paid by the City of Milwaukee (1974-1991).

\$164,333 donated property for the Cameron Meter Shop by the City of Milwaukee Bureau of Sanitation (2013).

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SDW-Revenue Bond 4851-02	12/22/1998	05/01/2018	2.64%	10,716,621	1
SDW-Revenue Bond 4851-08	12/26/2013	05/01/2033	193.00%	5,191,159	2
SDW-Revenue Bond 4851-23	10/22/2014	05/01/2034	193.00%	7,373,148	3
SDW-Revenue Bond 4851-26	01/25/2017	05/01/2036	1.54%	14,714,979	4
SDW-Revenue Bond 4851-27	06/28/2017	05/01/2037	1.87%	5,070,360	5
Total				43,066,267	6

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
Series 2009-B2	02/20/2009	02/15/2024	450.00%	75,000	2
Series 2009-N1	02/20/2009	02/15/2019	350.00%	30,000	3
Series 2010-B5	03/25/2010	05/01/2025	417.00%	225,000	4
Series 2010-N1	02/02/2010	02/01/2020	452.00%	135,000	5
Series 2011-B4	06/09/2011	05/15/2026	399.00%	3,875,000	6
Series 2011-N3	06/09/2011	05/15/2021	399.00%	3,100,000	7
Series 2016 W-10	12/15/2016	06/01/2036	4.50%	341,755	8
Series Refunding - E	06/13/2001	06/15/2019	449.00%	45,622	9
Total for Account 223				7,827,377	10

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	13,874,783	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	582,656	5
Total accruals and other credits	14,457,439	6
County, state and local taxes	13,301,628	7
Social Security taxes	1,069,062	8
PSC Remainder Assessment	86,749	9
Gross Receipts Tax		10
Total payments and other debits	14,457,439	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
SDW REVENUE BOND 4851-02	41,643	386,160	391,117	36,686	2
SDW REVENUE BOND 4851-26		187,215	149,447	37,768	3
SDW REVENUE BOND 4851-27		32,465	16,663	15,802	4
SDW-REVENUE BOND 4851-08	17,537	101,693	102,575	16,655	5
SDW-REVENUE BOND 4851-23	24,676	143,975	144,996	23,655	6
Subtotal Bonds (221)	83,856	851,508	804,798	130,566	7
Advances from Municipality (223)	0	0	0	0	8
SERIES 2009-B2	1,350	3,600	3,600	1,350	9
SERIES 2009-N1	731	1,425	1,650	506	10
SERIES 2010-B5	1,875	11,250	11,250	1,875	11
SERIES 2010-N1	3,750	6,938	7,875	2,813	12
SERIES 2011-B4	24,219	193,750	193,750	24,219	13
SERIES 2011-N3	24,219	169,531	174,375	19,375	14
Series 2016-N9	12,701	46,412	59,113	0	15
SERIES REFUNDING - E	139	2,763	2,807	95	16
Subtotal Advances from Municipality (223)	68,984	435,669	454,420	50,233	17
Other Long-Term Debt (224)	0	0	0	0	18
None				0	19
Subtotal Other Long-Term Debt (224)	0	0	0	0	20
Notes Payable (231)	0	0	0	0	21
None				0	22
Subtotal Notes Payable (231)	0	0	0	0	23
Customer Deposits (235)	0	0	0	0	24
None				0	25
Subtotal Customer Deposits (235)	0	0	0	0	26
Total	152,840	1,287,177	1,259,218	180,799	27

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	470,041	2
Total (Acct. 131)	470,041	3
Working Funds (135)	0	4
Cashier's Working Fund	2,600	5
Total (Acct. 135)	2,600	6
Temporary Cash Investments (136)	0	7
Money Market and LGIP	27,325,456	8
Total (Acct. 136)	27,325,456	9
Customer Accounts Receivable (142)	0	10
Water	17,810,671	11
Sundry	410,782	12
Total (Acct. 142)	18,221,453	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
DNR	578,835	17
Total (Acct. 143)	578,835	18
Prepayments (165)	0	19
2017 Debt Service Transfer	4,211,000	20
Customer Information System Maintenance	615,086	21
Membership Dues	36,535	22
Third Party Maintenance	169,737	23
Total (Acct. 165)	5,032,358	24
Accrued Utility Revenues (173)	0	25
Accrued Accounts Receivable Revenue	13,850,399	26
Total (Acct. 173)	13,850,399	27
Miscellaneous Current and Accrued Assets (174)	0	28
Accrued Assets-Pension	6,791,656	29
Total (Acct. 174)	6,791,656	30
Miscellaneous Deferred Debits (186)	0	31
Advancement to Parking Fund	108,914	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.

Developer Projects	125,051	33
Total (Acct. 186)	233,965	34
Accounts Payable (232)	0	35
Accounts Payable	3,566,674	36
Total (Acct. 232)	3,566,674	37
Payables to Municipality (233)	0	38
Due to General Fund - 01	4,949,070	39
Due to Sewer Maintenance Fund - 49	3,587,071	40
Due to Sewer User Fund - 46	2,952,589	41
Total (Acct. 233)	11,488,730	42
Miscellaneous Current and Accrued Liabilities (242)	0	43
Other Accrued Expenses and Liabilities	27,350,614	44
Total (Acct. 242)	27,350,614	45
Other Deferred Credits (253)	0	46
Regulatory Liability	4,867,954	47
Total (Acct. 253)	4,867,954	48

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.

PSC 233 – Payables to Municipality

Fund 01 is the general fund of the City of Milwaukee. Every pay period, the City Comptroller estimated how much of the Milwaukee Works revenue received during the period should be invested or taken by the General Fund to cover the utility's expenses. The City of Milwaukee pays the utility's expenses and the utility, in turn, reimburses the City. This includes payroll, fringes, inventory, and accounts payable. This fund also accounts for the solid waste and snow/ice collection.

Fund 46 (Sewer Treatment) and Fund 49 (Sewer Maintenance) amounts consist of revenue collected that is pending transfer to the respective funds.

General Footnote

PSC 165 – Prepayments

At year end, by State Statute, the City of Milwaukee must take cash from the Water Works in an amount equal to next year's debt service. The City must also return the cash taken of the previous year for debt service. This debt service transfer includes only the General Obligation bonds and the Refunding issues. The Safe Drinking Water issues are not included in this requirement.

PSC 186 – Deferred Debits

Developer Projects – These deferred debits consist of charges for materials and inspection of land developer projects. Land developer additions are governed by the City of Milwaukee Ordinance 146, File 60-368-b, approved 6/30/1962, and Ordinance 679, File 63-225-a, approved 3/5/1964

Advancement to Parking Fund – This amount is for the Lincoln Yard fixed assets that were transferred to the Parking Fund in 2012. The agreement (Memorandum of Understanding) is for the Parking Fund to pay the Water Works \$27,228.58 (through 2021) for the land and building.

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)	599,151,380				599,151,380	2
Materials and Supplies	3,319,218				3,319,218	3
Less Average						4
Reserve for Depreciation (111.1)	238,757,002				238,757,002	5
Customer Advances for Construction					0	6
Regulatory Liability	5,273,617				5,273,617	7
Average Net Rate Base	358,439,979	0	0	0	358,439,979	8
Net Operating Income	16,523,360				16,523,360	9
Net Operating Income as a percent of Average Net Rate Base	4.61%	N/A	N/A	N/A	4.61%	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	5,679,280	0	0	0	5,679,280	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	811,326				811,326	5
Balance End of Year	4,867,954	0	0	0	4,867,954	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

The Public Service Commission granted a rate increase (3% overall) that was effective on September 1, 2017. This was for a simplified rate case (Docket 3720-WQ106).

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	89,429,668	88,701,595	2
Total Sales of Water	89,429,668	88,701,595	3
Other Operating Revenues			4
Forfeited Discounts (470)	2,704,899	2,642,112	5
Rents from Water Property (472)	374,315	360,358	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	667,820	1,553,440	8
Total Other Operating Revenues	3,747,034	4,555,910	9
Total Operating Revenues	93,176,702	93,257,505	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	0	46,894	12
Pumping Expenses (620-633)	6,377,360	6,468,945	13
Water Treatment Expenses (640-652)	10,760,645	10,659,103	14
Transmission and Distribution Expenses (660-678)	14,814,453	19,429,201	15
Customer Accounts Expenses (901-906)	1,280,147	1,239,008	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	14,756,293	13,494,308	18
Total Operation and Maintenance Expenses	47,988,898	51,337,459	19
Other Operating Expenses			20
Depreciation Expense (403)	14,789,661	15,099,456	21
Amortization Expense (404-407)	0		22
Taxes (408)	13,874,783	13,509,251	23
Total Other Operating Expenses	28,664,444	28,608,707	24
Total Operating Expenses	76,653,342	79,946,166	25
NET OPERATING INCOME	16,523,360	13,311,339	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank 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)				3
Industrial (460.3)				4
Public Authority (460.4)	2	13,326	40,066	5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	2	13,326	40,066	8
Metered Sales to General Customers (461)				9
Residential (461.1)	137,623	8,593,075	33,368,743	10
Commercial (461.2)	12,384	4,996,134	15,352,237	11
Industrial (461.3)	1,313	3,159,837	6,580,248	12
Public Authority (461.4)	922	1,696,505	4,276,697	13
Multifamily Residential (461.5)	8,816	2,942,539	9,102,666	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	161,058	21,388,090	68,680,591	16
Private Fire Protection Service (462)	2,849		751,963	17
Public Fire Protection Service (463)	16		8,420,638	18
Other Water Sales (465)				19
Sales for Resale (466)	12	7,448,600	11,536,410	20
Interdepartmental Sales (467)				21
Total Sales of Water	163,937	28,850,016	89,429,668	22

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).

Water Operating Revenues - Sales of Water (Page W-02)

General Footnote

The adjustment of the unbilled accounts receivable is needed to accrue revenue earned in 2017 that will not be billed out until 2018.

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Brown Deer Water Public Utility	N. 60TH ST. & W. BRADLEY RD.	457,452	731,014	1
Butler Public Water Utility	N.124TH ST. & W. SILVER SPRING RD	111,725	167,082	2
Cudahy City of Water Utility	STANDBY CHARGES		3,500	3
Greendale Village of Water Utility	S. 60TH ST. & W. EDGERTON AVE	404,657	729,523	4
Menomonee Falls Village Of Wtr Uty	N. 124TH ST. & W. BRADLEY RD.	1,050,011	1,593,349	5
Mequon Municipal Water Utility	N.76TH ST. & W. COUNTY LINE RD.	339,720	570,914	6
MILWAUKEE COUNTY WATER UTILITY	N.60TH ST. & W. NORTH AVE.	279,957	543,456	7
New Berlin Water Utility	S. 124TH ST. & W. HOWARD AVE	945,969	1,420,837	8
NORTH SHORE WATER COMMISSION	STANDBY CHARGES		2,700	9
Shorewood Municipal Water Utility	N. DOWNER & E. EDGEWOOD AVE	359,627	573,985	10
Wauwatosa Water Utility	W. CLARKE ST. & W.O. N.61 ST.	1,667,598	2,575,492	11
West Allis Municipal Water Utility	S. 77TH & W. PIERCE STREET	1,831,884	2,624,558	12
Total		7,448,600	11,536,410	13

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)	8,221,210	2
Wholesale fire protection billed	199,428	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)	8,420,638	5
Forfeited Discounts (470)		6
Customer late payment charges	2,704,899	7
Total Forfeited Discounts (470)	2,704,899	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	374,315	10
Total Rents from Water Property (472)	374,315	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	914,675	16
Adjustment of Unbilled Receivable	(484,601)	17
Emergency Hose Connections	3,060	18
Legal Collection Fees	51,410	19
Meter Reset Fees	9,440	20
Missed Appointment Charges	690	21
NSF Check Fees	33,215	22
Reconnection Charges	44,400	23
Request for Utility Bill Charges	132	24
Sale of Materials	4,523	25
Special Billing Charges	77,420	26
Special Meter Reading Charges	9,030	27
West Milwaukee Sewer Billing Fees	4,426	28
Total Other Water Revenues (474)	667,820	29

Other Operating Revenues (Water)

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

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

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

The adjustment of the unbilled accounts receivable is needed to accrue revenue earned in 2017 that will not be billed out until 2018

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)			0	0	3
Purchased Water (602)			0	0	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	46,894 *	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	0	0	46,894	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)		5,398,809	5,398,809	5,434,434	19
Pumping Labor and Expenses (624)	347,364	31,637	379,001	441,847	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		207,058	207,058	87,321 *	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	149,627		149,627	159,521	24
Maintenance of Structures and Improvements (631)	857	60,899	61,756	115,911 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	16,862	164,247	181,109	229,911 *	27
Total Pumping Expenses	514,710	5,862,650	6,377,360	6,468,945	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	385,468		385,468	393,050	30
Chemicals (641)		1,622,559	1,622,559	1,755,136	31
Operation Labor and Expenses (642)	2,555,319	1,209,165	3,764,484	3,551,473	32
Miscellaneous Expenses (643)	128,537	749,351	877,888	794,469	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)	149,714	4,320	154,034	159,521	35
Maintenance of Structures and Improvements (651)		984,604	984,604	1,120,906	36
Maintenance of Water Treatment Equipment (652)	1,999,466	972,142	2,971,608	2,884,548	37
Total Water Treatment Expenses	5,218,504	5,542,141	10,760,645	10,659,103	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	1,157,807	70,034	1,227,841	1,061,948	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)	135,877	771,401	907,278	978,064	42
Meter Expenses (663)	287,536	425,475	713,011	728,313	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)	590,578	1,197,569	1,788,147	1,839,399	45
Rents (666)		1,275,000	1,275,000	1,275,000	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)	2,510	392	2,902	1,684,243 *	49
Maintenance of Transmission and Distribution Mains (673)	1,262,756	3,510,382	4,773,138	5,360,877	50
Maintenance of Services (675)	1,851,103	1,036,338	2,887,441	5,192,621 *	51
Maintenance of Meters (676)	13,935	35,377	49,312	75,072 *	52
Maintenance of Hydrants (677)	287,384	500,680	788,064	952,615 *	53
Maintenance of Miscellaneous Plant (678)	15,437	386,882	402,319	281,049 *	54
Total Transmission and Distribution Expenses	5,604,923	9,209,530	14,814,453	19,429,201	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	82,535		82,535	61,431 *	57
Meter Reading Expenses (902)	186,729	11,615	198,344	184,690	58
Customer Records and Collection Expenses (903)	357,179	443,751	800,930	815,676	59
Uncollectible Accounts (904)		197,000	197,000	177,000	60
Miscellaneous Customer Accounts Expenses (905)			0	211	61
Customer Service and Informational Expenses (906)	105	1,233	1,338	0	62
Total Customer Accounts Expenses	626,548	653,599	1,280,147	1,239,008	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	2,885,968		2,885,968	2,659,536	68
Office Supplies and Expenses (921)		384,455	384,455	391,834	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		1,991,669	1,991,669	1,737,221	71
Property Insurance (924)		115,105	115,105	108,944	72
Injuries and Damages (925)		493,023	493,023	525,527	73
Employee Pensions and Benefits (926)		8,467,346	8,467,346	7,711,895	74
Regulatory Commission Expenses (928)		100,857	100,857	50,688 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		98,415	98,415	96,307	77
Rents (931)		218,452	218,452	206,016	78
Maintenance of General Plant (932)		1,003	1,003	6,340	79
Total Administrative and General Expenses	2,885,968	11,870,325	14,756,293	13,494,308	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	14,850,653	33,138,245	47,988,898	51,337,459	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.

Account 616 – Source of Supply-Supply Mains
Decrease of 100% due to Riverside Station tunnel inspection completed in 2016.

Account 626 – Pumping-Miscellaneous Expense
Increase of 137% due to supplies

Account 631 – Pumping Maintenance of Structures
Decrease of 47% due to electrical repairs in 2016

Account 633 – Pumping-Maintenance of Equipment
Decrease of 21% due to staff time charged in 2016

Account 672 – Trans and Dist-Maintenance of Reservoirs
Decrease of 99% due to painting of Lincoln Tank in 2016

Account 675 – Trans and Dist-Maintenance of Services
Decrease of 44% due to capitalization of waters services for the first time

Account 676 – T & D Meters
Decrease of 34% due to staff time charged in 2016

Account 677 – T & D Hydrants
Decrease of 17% due to repairs in 2016

Account 678 – T & D - Misc Plant
Increase of 43% due to repairs at the Meter Shop and Tower Distribution

Account 901 – Cust Acct. Supervision
Increase of 34% due to staff time charged

Account 928 – Admin and General-PSC Expenses
Increase of 99% due to consultants and professional services

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	13,301,634	12,767,166	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	582,656	557,368	2
Net Property Tax Equivalent	12,718,978	12,209,798	3
Social Security	1,069,056	1,194,824	4
PSC Remainder Assessment	86,749	104,629	5
Total Tax Expense	13,874,783	13,509,251	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	5.050000
3. Local Tax Rate	mills	10.750000
4. School Tax Rate	mills	10.710000
5. Vocational School Tax Rate	mills	1.260000
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.720000
8. Total Tax Rate	mills	29.490000
9. Less: State Credit	mills	2.190000
11. Net Tax Rate	mills	27.300000

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.750000
13. Combined School Tax Rate	mills	11.970000
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	22.720000
16. Total Tax Rate	mills	29.490000
17. Ratio of Local and School Tax to Total	dec.	0.770431
18. Total Tax Net of State Credit	mills	27.300000
19. Net Local and School Tax Rate	mills	21.032757
20. Utility Plant, Jan 1	\$	709,201,033
21. Materials & Supplies	\$	3,223,998
22. Subtotal	\$	712,425,031
23. Less: Plant Outside Limits	\$	80,000,648
24. Taxable Assets	\$	632,424,383
25. Assessment Ratio	dec.	1.000000
26. Assessed Value	\$	632,424,383
27. Net Local and School Tax Rate	mills	21.032757
28. Tax Equiv. Computed for Current Year	\$	13,301,634

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	709,201,033
2. Materials & Supplies	\$	3,223,998
3. Subtotal	\$	712,425,031
4. Less: Plant Outside Limits	\$	80,000,648
5. Taxable Assets	\$	632,424,383
6. Assessed Value	\$	632,424,383
7. Tax Equiv. Computed for Current Year	\$	13,301,634
8. Tax Equivalent per 1994 PSC Report	\$	6,904,063
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	13,301,634

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.

This other tax rate is charged by the Milwaukee Metropolitan Sewerage District (MMSD). MMSD is a special purpose corporation organized under the laws of the State of Wisconsin. It was created in 1982. They report to a governing body that is responsible for the area they service.

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)	16,080,676				16,080,676	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	7,344,380				7,344,380	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	23,425,056	0	0	0	23,425,056	14
PUMPING PLANT						15
Land and Land Rights (320)	337,652				337,652	16
Structures and Improvements (321)	9,201,236				9,201,236	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	45,696,028	1,778,625			47,474,653 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	55,234,916	1,778,625	0	0	57,013,541	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	914,137				914,137	24
Structures and Improvements (331)	17,491,212	1,287,405			18,778,617 *	25
Sand or Other Media Filtration Equipment (332)	40,098,587	791,043			40,889,630 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	65,785,845				65,785,845	28
Total Water Treatment Plant	124,289,781	2,078,448	0	0	126,368,229	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	29,629				29,629	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	8,289,227				8,289,227	33
Transmission and Distribution Mains (343)	271,971,537	15,496,870	584,922		286,883,485	34
Services (345)	0	4,813,811			4,813,811 *	35
Meters (346)	42,129,729	3,743,321	1,173,397		44,699,653	36
Hydrants (348)	31,526,276	2,967,532	651,922		33,841,886	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	353,946,398	27,021,534	2,410,241	0	378,557,691	39
GENERAL PLANT						40
Land and Land Rights (389)	133,980				133,980	41
Structures and Improvements (390)	2,300,318				2,300,318	42
Office Furniture and Equipment (391)	2,047,484		148,757		1,898,727	43
Computer Equipment (391.1)	4,991,973	333,921	85,605		5,240,289 *	44
Transportation Equipment (392)	8,625,983	360,555	21,667		8,964,871 *	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	1,136,084	102,978	66,078		1,172,984 *	47
Laboratory Equipment (395)	721,260	273,335	62,446		932,149 *	48
Power Operated Equipment (396)	2,958,596	192,876			3,151,472 *	49
Communication Equipment (397)	2,808,913	175,201			2,984,114 *	50
SCADA Equipment (397.1)	1,769,299				1,769,299	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	27,493,890	1,438,866	384,553	0	28,548,203	53
Total utility plant in service directly assignable	584,390,041	32,317,473	2,794,794	0	613,912,720	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	584,390,041	32,317,473	2,794,794	0	613,912,720	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Account 325 – Pumping Equipment
Motor installed for pumping at Howard Station \$845,589

Account 331 - Structures and Improvements
Roof replacement at Howard Station \$349,900
Roof replacement at Linnwood Station \$829,570

Account 332 – Treatment Equipment
Coagulation Basin at Howard Station \$722,000

Account 345 - T & D Services
Water Works recorded \$21,051,510 as CIAC for service lines previously installed by property owners

Account 391.1 – Computer Equipment
Hardware and software at various locations

Account 392 – Transportation Equipment
Step vans, trucks and cars at various locations \$360,555

Account 394 - Tools, Shop and Garage Equipment
Tools and equipment at various locations \$102,978

Account 395 – Laboratory Equipment
Laboratory Equipment \$273,335

Account 396 – Power Equipment
Power Equipment \$192,876

Account 397 - Communication Equipment
Communication Equipment \$175,201

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

Acct 391 - 2013 Renovation - Kinnickinnic Ave sold in 2015.

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)	0				0	33
Transmission and Distribution Mains (343)	77,995,382	1,715,183	164,978		79,545,587	34
Services (345)	0	21,051,510	9,460		21,042,050	35
Meters (346)	1,392,764		112,175		1,280,589	36
Hydrants (348)	7,916,148	312,448	162,980		8,065,616	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	87,304,294	23,079,141	449,593	0	109,933,842	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	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	0	0	0	0	0	53
Total utility plant in service directly assignable	87,304,294	23,079,141	449,593	0	109,933,842	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	87,304,294	23,079,141	449,593	0	109,933,842	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)	7,764,435	1.70%	273,371					8,037,806	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	4,481,508	1.80%	132,199					4,613,707	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	12,245,943		405,570	0	0	0	0	12,651,513	8
PUMPING PLANT									9
Structures and Improvements (321)	8,130,447	3.20%	294,440					8,424,887	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	13,849,016	4.40%	1,743,063					15,592,079	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	21,979,463		2,037,503	0	0	0	0	24,016,966	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	9,792,385	3.20%	580,317					10,372,702	17
Sand or Other Media Filtration Equipment (332)	25,038,970	3.30%	1,336,306					26,375,276	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	41,944,564	6.00%	3,947,151					45,891,715	20
Total Water Treatment Plant	76,775,919		5,863,774	0	0	0	0	82,639,693	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	3,885,435	1.90%	157,495					4,042,930	24
Transmission and Distribution Mains (343)	70,454,920	1.30%	3,632,558	584,922	15,142			73,487,414	25
Services (345)	0	2.00%	48,138					48,138	26
Meters (346)	16,619,160	5.50%	2,387,807	1,173,397		115,012		17,948,582	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)	8,333,347	2.20%	719,050	651,922	118,487	119,489		8,401,477	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	99,292,862		6,945,048	2,410,241	133,629	234,501	0	103,928,541	30
GENERAL PLANT									31
Structures and Improvements (390)	1,120,295	2.90%	66,709					1,187,004	32
Office Furniture and Equipment (391)	2,047,484	5.80%		148,757				1,898,727	33
Computer Equipment (391.1)	4,827,093	26.70%	1,366,007	85,605			(867,206)	5,240,289 *	34
Transportation Equipment (392)	7,057,673	13.30%	349,457	21,667				7,385,463	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	874,484	5.80%	66,963	66,078				875,369	37
Laboratory Equipment (395)	397,073	5.80%	47,949	62,446				382,576	38
Power Operated Equipment (396)	1,702,493	7.50%	224,163					1,926,656	39
Communication Equipment (397)	2,694,382	15.00%	32,997					2,727,379	40
SCADA Equipment (397.1)	737,945	9.20%	162,776					900,721	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	21,458,922		2,317,021	384,553	0	0	(867,206)	22,524,184	43
Total accum. prov. directly assignable	231,753,109		17,568,916	2,794,794	133,629	234,501	(867,206)	245,760,897	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	231,753,109		17,568,916	2,794,794	133,629	234,501	(867,206)	245,760,897	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.**

Account 391.1 (Computer Equipment) became fully depreciated in 2017. Additions after 2017 will be depreciated as a separate group within 391.1.

General Footnote

Other Fully Depreciated Groups –
Account 325 (Pumping Equipment) in 1999, Account 392 (Transportation Equipment) in 2010, and Communication Equipment in 2014. Asset additions are depreciated as a separate group within these accounts.

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)	0							0	24
Transmission and Distribution Mains (343)	22,603,562	1.30%	1,024,016	164,978	4,271			23,458,329	25
Services (345)	0	2.00%	210,421	9,460				200,961	26
Meters (346)	1,074,508	5.50%	73,517	112,175		11,375		1,047,225	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)	2,427,714	2.20%	175,799	162,980	29,622	29,872		2,440,783	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	26,105,784		1,483,753	449,593	33,893	41,247	0	27,147,298	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	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	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	26,105,784		1,483,753	449,593	33,893	41,247	0	27,147,298	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	26,105,784		1,483,753	449,593	33,893	41,247	0	27,147,298	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)			
2.000						151	386	2,198	3,604	95		6,434	1
4.000		4,693	13,170	130	847	14,119	7,745	8,166	183	81		49,134	2
6.000		1,444,742	673,151	274,088	99,416	29,499	24,897	14,331	30,385	13,872		2,604,381	3
8.000		281,970	765,469	815,273	692,552	363,423	285,558	382,961	484,507	244,434		4,316,147	4
12.000		182,003	377,078	311,478	176,659	135,646	157,490	100,072	53,577	27,523		1,521,526	5
16.000		65,358	206,584	300,134	262,083	123,403	71,023	51,412	24,102	26,195		1,130,294	6
20.000		40,588	14,008	2,081	13,522	2,678	131	201	665	128		74,002	7
24.000		10,696	7,771	5,394	32,681	5,743	2,909	245	323	10,406		76,168	8
30.000		49,248	19,926	2,064	18,295		171	1,303	1,508	1,114		93,629	9
36.000		64,459	24,388	11,919	23,363	5,656	4,730	399	494	1,076		136,484	10
42.000		882	7,162	35,280	38,730	1,042	4,653	11,248	6	6		99,009	11
48.000			23,078	12,134	26,308		13	24	151	21		61,729	12
54.000			46,897	46,842	55,544			13,235	3,408	57		165,983	13
60.000					20,509			1,060				21,569	14
Total	0	2,144,639	2,178,682	1,816,817	1,460,509	681,360	559,706	586,855	602,913	325,008		10,356,489	15

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 Water Main Property Ledger was used to develop the data. It gives a detailed list of water mains by size, type of material, year of installation and retirement, and location (inside and outside of the municipality).

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		2,927,940		2,927,940			2,927,940	1
February		2,555,280		2,555,280			2,555,280	2
March		2,750,230		2,750,230			2,750,230	3
April		2,640,720		2,640,720			2,640,720	4
May		2,814,220		2,814,220			2,814,220	5
June		3,010,380		3,010,380			3,010,380	6
July		3,112,460		3,112,460			3,112,460	7
August		3,215,410		3,215,410			3,215,410	8
September		3,066,290		3,066,290			3,066,290	9
October		2,889,890		2,889,890			2,889,890	10
November		2,703,040		2,703,040			2,703,040	11
December		2,770,040		2,770,040			2,770,040	12
TOTAL	0	34,455,900	0	34,455,900	0	0	34,455,900	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)	34,455,900
Less: Gallons (000s) sold to wholesale customers (exported water)	7,448,600
Subtotal: Net gallons (000s) entering distribution system	27,007,300
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	21,401,416
Gallons (000s) of Non-Revenue Water	5,605,884
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	240,011
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	209,837
Subtotal: Unbilled Authorized Consumption	449,848
Total Water Loss	5,156,036
Gallons (000s) estimated due to theft, data, and billing errors (default)	660
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	660
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	36,765
Gallons (000s) estimated due to unreported and background leakage	5,118,611
Subtotal Real Losses (leakage)	5,155,376
Non-Revenue Water as percentage of net water supplied	21%
Total Water Loss as percentage of net water supplied	19%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	113,000
Date of maximum	09/25/2017
Cause of maximum	
Hot Weather	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	79,930
Date of minimum	11/24/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	63,027,440
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
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	374
Number of service breaks repaired this year	24

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.

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

Sources of Water Supply - Intake Information

Description (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
Linnwood Intake	6,565	62	144	1
Texas Intake	11,767	57	108	2

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)	
ADLER-PUMP #1	ADLER STATION	Booster	Distribution	2016	Centrifugal	1,111	2016	Electric	30	1
ADLER-PUMP #2	ADLER STATION	Booster	Distribution	2016	Centrifugal	1,111	2016	Electric	30	2
ADLER-PUMP #3	ADLER STATION	Booster	Distribution	2016	Centrifugal	1,111	2016	Electric	30	3
BLUEMOUND-PUMP #1	BLUEMOUND STATION	Booster	Distribution	1994	Centrifugal	1,201	1994	Electric	40	4
BLUEMOUND-PUMP #2	BLUEMOUND STATION	Booster	Distribution	1994	Centrifugal	1,201	1994	Electric	40	5
BLUEMOUND-PUMP #3	BLUEMOUND STATION	Booster	Distribution	1994	Centrifugal	1,201	1994	Electric	40	6
CAPITOL-PUMP #1	CAPITOL STATION	Booster	Distribution	1998	Centrifugal	694	1998	Electric	15	7
CAPITOL-PUMP #2	CAPITOL STATION	Booster	Distribution	1998	Centrifugal	694	1998	Electric	15	8
CAPITOL-PUMP #3	CAPITOL STATION	Booster	Distribution	1998	Centrifugal	1,389	1998	Electric	30	9
CAPITOL-PUMP #4	CAPITOL STATION	Booster	Distribution	1998	Centrifugal	1,389	1998	Electric	30	10
FLORIST-PUMP #1	FLORIST STATION	Booster	Distribution	1969	Centrifugal	8,400	1969	Electric	250	11
FLORIST-PUMP #2	FLORIST STATION	Booster	Distribution	2013	Centrifugal	6,945	2013	Electric	250	12
FLORIST-PUMP #3	FLORIST STATION	Booster	Distribution	1965	Centrifugal	2,100	1965	Electric	50	13
FLORIST-PUMP #4	FLORIST STATION	Booster	Distribution	1993	Centrifugal	4,900	1993	Electric	350	14
FLORIST-PUMP #5	FLORIST STATION	Booster	Distribution	1965	Centrifugal	4,200	1965	Electric	125	15
FLORIST-PUMP #6	FLORIST STATION	Booster	Distribution	1965	Centrifugal	5,000	1965	Electric	200	16
FLORIST-PUMP #7	FLORIST STATION	Booster	Distribution	1969	Centrifugal	14,000	1969	Electric	500	17
FLORIST-PUMP #8	FLORIST STATION	Booster	Distribution	1965	Centrifugal	9,100	1965	Electric	350	18
GRANGE-PUMP #1	GRANGE STATION	Booster	Distribution	1968	Centrifugal	3,472	1968	Electric	100	19
GRANGE-PUMP #2	GRANGE STATION	Booster	Distribution	1968	Centrifugal	3,472	1968	Electric	100	20
GRANGE-PUMP #3	GRANGE STATION	Booster	Distribution	2011	Centrifugal	8,333	2011	Electric	300	21
GRANGE-PUMP #4	GRANGE STATION	Booster	Distribution	1990	Centrifugal	6,944	1990	Electric	200	22
GRANGE-PUMP #5	GRANGE STATION	Booster	Distribution	1990	Centrifugal	6,944	1990	Electric	200	23

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)	
HOWARD-PUMP #1	HOWARD STATION	Primary	Treatment	1962	Centrifugal	15,972	1962	Electric	350	24
HOWARD-PUMP #2	HOWARD STATION	Primary	Distribution	2014	Centrifugal	6,944	2014	Electric	200	25
HOWARD-PUMP #4	HOWARD STATION	Primary	Distribution	1962	Centrifugal	19,444	1962	Electric	800	26
HOWARD-PUMP #5	HOWARD STATION	Primary	Treatment	1962	Centrifugal	27,778	1962	Electric	2000	27
HOWARD-PUMP #6	HOWARD STATION	Primary	Treatment	1962	Centrifugal	28,390	1962	Electric	2000	28
HOWARD-PUMP #7	HOWARD STATION	Primary	Treatment	1962	Centrifugal	28,390	1962	Electric	2000	29
HOWARD-PUMP #8	HOWARD STATION	Primary	Treatment	1962	Centrifugal	27,778	1962	Electric	2000	30
LINCOLN-PUMP #1	LINCOLN STATION	Booster	Distribution	1956	Centrifugal	2,320	1956	Electric	200	31
LINCOLN-PUMP #2	LINCOLN STATION	Booster	Distribution	1956	Centrifugal	6,944	1956	Electric	600	32
LINCOLN-PUMP #3	LINCOLN STATION	Booster	Distribution	1956	Centrifugal	6,944	1956	Electric	600	33
LINCOLN-PUMP #4	LINCOLN STATION	Booster	Distribution	1956	Centrifugal	2,320	1956	Electric	200	34
LINNWOOD-PUMP #1	LINNWOOD PLANT	Primary	Treatment	2000	Centrifugal	30,000	2000	Electric	800	35
LINNWOOD-PUMP #2	LINNWOOD PLANT	Primary	Treatment	2000	Centrifugal	30,000	2000	Electric	800	36
LINNWOOD-PUMP #3	LINNWOOD PLANT	Primary	Treatment	1938	Centrifugal	41,300	1938	Electric	450	37
LINNWOOD-PUMP #4	LINNWOOD PLANT	Primary	Treatment	1938	Centrifugal	41,300	1938	Electric	450	38
LINNWOOD-PUMP #5	LINNWOOD PLANT	Primary	Treatment	1938	Centrifugal	34,750	1938	Electric	350	39
LINNWOOD-PUMP #6	LINNWOOD PLANT	Primary	Treatment	1938	Centrifugal	34,750	1938	Electric	350	40
LINNWOOD-PUMP #7	LINNWOOD PLANT	Primary	Treatment	1938	Centrifugal	52,200	1938	Electric	500	41
LINNWOOD-PUMP #8	LINNWOOD PLANT	Primary	Treatment	1956	Centrifugal	69,500	1956	Electric	600	42
LISBON-PUMP #1	LISBON STATION	Booster	Distribution	1976	Centrifugal	4,200	1976	Electric	50	43
LISBON-PUMP #2	LISBON STATION	Booster	Distribution	1976	Centrifugal	4,167	1976	Electric	75	44
LISBON-PUMP #3	LISBON STATION	Booster	Distribution	1976	Centrifugal	4,167	1976	Electric	75	45
NORTHPOINT-PUMP #1	NORTH POINT STATION	Primary	Distribution	1963	Centrifugal	20,800	1963	Electric	2250	46
NORTHPOINT-PUMP #2	NORTH POINT STATION	Primary	Distribution	1963	Centrifugal	20,800	1963	Electric	2250	47

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)	
NORTHPOINT-PUMP #3	NORTH POINT STATION	Primary	Distribution	1963	Centrifugal	20,800	1963	Electric	2250	48
NORTHPOINT-PUMP #5	NORTH POINT STATION	Primary	Distribution	2005	Centrifugal	5,556	2005	Electric	350	49
NORTHPOINT-PUMP #6	NORTH POINT STATION	Primary	Distribution	2005	Centrifugal	6,950	2005	Electric	450	50
NORTHPOINT-PUMP #7	NORTH POINT STATION	Primary	Distribution	1963	Centrifugal	17,500	1963	Electric	1000	51
OKLAHOMA-PUMP #1	OKLAHOMA STATION	Booster	Distribution	1957	Centrifugal	860	1957	Electric	25	52
OKLAHOMA-PUMP #2	OKLAHOMA STATION	Booster	Distribution	1957	Centrifugal	860	1957	Electric	25	53
OKLAHOMA-PUMP #3	OKLAHOMA STATION	Booster	Distribution	1957	Centrifugal	860	1957	Electric	25	54
OKLAHOMA-PUMP #4	OKLAHOMA STATION	Booster	Distribution	1957	Centrifugal	860	1957	Electric	25	55
RIVERSIDE-PUMP #1A	RIVERSIDE STATION	Primary	Distribution	1991	Centrifugal	17,350	1991	Electric	900	56
RIVERSIDE-PUMP #1B	RIVERSIDE STATION	Primary	Distribution	1969	Centrifugal	17,350	1969	Electric	1750	57
RIVERSIDE-PUMP #2	RIVERSIDE STATION	Primary	Distribution	1969	Centrifugal	17,350	1969	Electric	1750	58
RIVERSIDE-PUMP #3A	RIVERSIDE STATION	Primary	Distribution	1955	Centrifugal	20,850	1955	Electric	2000	59
RIVERSIDE-PUMP #3B	RIVERSIDE STATION	Primary	Distribution	1955	Centrifugal	20,850	1955	Electric	2000	60
RIVERSIDE-PUMP #4	RIVERSIDE STATION	Primary	Distribution	2008	Centrifugal	17,350	2008	Electric	1750	61
RIVERSIDE-PUMP #5	RIVERSIDE STATION	Primary	Distribution	2015	Centrifugal	17,350	2015	Electric	2000	62
RIVERSIDE-PUMP #6A	RIVERSIDE STATION	Primary	Distribution	2011	Centrifugal	17,350	2011	Electric	1750	63
RIVERSIDE-PUMP #6B	RIVERSIDE STATION	Primary	Distribution	2011	Centrifugal	17,350	2011	Electric	1750	64
TEXAS-PUMP #1	TEXAS STATION	Primary	Treatment	1974	Centrifugal	38,194	1974	Electric	2000	65
TEXAS-PUMP #2	TEXAS STATION	Primary	Treatment	1961	Centrifugal	24,305	1961	Electric	1200	66
TEXAS-PUMP #3	TEXAS STATION	Primary	Treatment	1974	Centrifugal	38,194	1974	Electric	2000	67
TEXAS-PUMP #4	TEXAS STATION	Primary	Treatment	1961	Centrifugal	24,305	1961	Electric	1200	68
TEXAS-PUMP #5	TEXAS STATION	Primary	Treatment	1961	Centrifugal	24,305	1961	Electric	1200	69
TEXAS-PUMP #6	TEXAS STATION	Primary	Treatment	1974	Centrifugal	38,194	1974	Electric	2000	70
TEXAS-PUMP #7	TEXAS STATION	Primary	Treatment	1961	Centrifugal	24,305	1961	Electric	1200	71

Pumping & Power Equipment

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)	
FLORIST TANK - #1	S	1965	Standpipe	Concrete	36	12,000,000	1
FLORIST TANK - #2	S	1995	Standpipe	Concrete	36	12,000,000	2
GREENFIELD TANK	ET	1967	Elevated Tank	Steel	187	2,000,000	3
HAWLEY TANK	ET	1989	Elevated Tank	Steel	289	2,000,000	4
LINCOLN TANK - #1	S	1956	Standpipe	Steel	42	6,000,000	5
LINCOLN TANK - #2	S	1957	Standpipe	Steel	42	6,000,000	6

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)
HOWARD PLANT	1962	105	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input checked="" type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input checked="" type="checkbox"/> Flocculation/Sedimentation <input checked="" type="checkbox"/> Sand Filtration <input checked="" 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	After Filtration	1
LINNWOOD PLANT	1939	275	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input checked="" type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input checked="" type="checkbox"/> Flocculation/Sedimentation <input checked="" type="checkbox"/> Sand Filtration <input checked="" 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	After Filtration	2

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	Distribution	2	5,984				5,984	1
Other Metal	Distribution	4	42,030	2	10		42,022	2
Other Plastic	Distribution	4	1,026				1,026	3
Other Metal	Distribution	6	2,561,121	1,309	23,447	(17)	2,538,966	4
Other Plastic	Distribution	6	290				290	5
Other Metal	Distribution	8	3,585,583	59,906	44,061		3,601,428	6
Other Plastic	Distribution	8	2,489				2,489	7
Other Metal	Distribution	12	1,320,682	4,292	4,347		1,320,627	8
Other Metal	Transmission	16	955,594	1,912	1,196		956,310	9
Other Plastic	Transmission	16	3,477				3,477	10
Other Metal	Transmission	20	60,509	6	266		60,249	11
Other Plastic	Transmission	20	4,457				4,457	12
Other Metal	Transmission	24	35,039		6		35,033	13
Other Plastic	Transmission	24	17,437				17,437	14
Other Metal	Transmission	30	74,744	917	430		75,231	15
Other Plastic	Transmission	30	15,278				15,278	16
Other Metal	Transmission	36	102,121				102,121	17
Other Plastic	Transmission	36	29,729				29,729	18
Other Metal	Transmission	42	15,456				15,456	19
Other Plastic	Transmission	42	81,594				81,594	20
Other Metal	Transmission	48	24,490				24,490	21
Other Plastic	Transmission	48	26,437				26,437	22
Other Metal	Transmission	54	65,842			(1)	65,841	23
Other Plastic	Transmission	54	73,015				73,015	24
Other Plastic	Transmission	60	21,569				21,569	25
Total Within Municipality			9,125,993	68,344	73,763	(18)	9,120,556	26
Other Metal	Distribution	2	450				450	27
Other Metal	Distribution	4	6,086				6,086	28
Other Metal	Distribution	6	65,868	2,742	3,485		65,125	29
Other Metal	Distribution	8	709,083	3,218	71		712,230	30
Other Metal	Distribution	12	200,899				200,899	31
Other Metal	Transmission	16	170,507	34	34		170,507	32
Other Metal	Transmission	20	2,735				2,735	33
Other Plastic	Transmission	20	6,561				6,561	34
Other Metal	Transmission	24	15,411				15,411	35
Other Plastic	Transmission	24	8,287				8,287	36

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
Other Plastic	Transmission	30	3,120				3,120	37
Other Metal	Transmission	36	179				179	38
Other Plastic	Transmission	36	4,455				4,455	39
Other Plastic	Transmission	42	1,959				1,959	40
Other Plastic	Transmission	48	10,802				10,802	41
Other Plastic	Transmission	54	27,127				27,127	42
Total Outside Municipality			1,233,529	5,994	3,590		1,235,933	43
Total Utility			10,359,522	74,338	77,353	(18)	10,356,489	44

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.

Water Mains (Page W-21)

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

Most main additions were the replacement of existing mains. These are financed from earnings and are included in Schedule W-8 (Plant Financed by Utility). The other additions were either financed by land developers or assessments. These are included in Schedule W-9 (Plant Financed by Contributions).

The basis of an assessment is one-half the cost of an 8" diameter water main, applied the front footage of each property ownership on each side of the street where a water main is laid.

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

The adjustments are due to an internal audit of the Main Property Ledger.

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	0.375	3	179	179		3		1
Other Metal	0.500	212	1,146	1,152		206		2
Other Metal	0.625	7,266	6,319	6,403		7,182		3
Other Metal	0.750	74,670	8,491	8,872		74,289		4
Other Metal	1.000	67,481	2,707	2,994		67,194		5
Other Metal	1.250	5,643	461	699		5,405		6
Other Metal	1.500	4,081	160	173		4,068		7
Other Metal	2.000	4,483	987	982		4,488		8
Other Metal	3.000	1,008	608	605		1,011		9
Other Metal	4.000	1,653	913	914		1,652		10
Other Metal	6.000	2,194	457	437		2,214		11
Other Metal	8.000	947	130	112		965		12
Other Metal	10.000	61	20	18		63		13
Other Metal	12.000	96	11	12		95		14
Other Metal	16.000	17		4		13		15
Utility Total		169,815	22,589	23,556		168,848		16

Utility-Owned Water Service Lines

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

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

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

In 2016, the City of Milwaukee Attorney's Office determined that the Water Works owns and maintains the water service line from the main to the curb stop. The property owner owns and maintains the service line from the curb stop to the water meter.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All service lines that are installed can be used and are considered active.

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)	
5/8	122,796	4,752	2,665		124,883	5,314	100,526	4,634	271	69	2,715						16,668	124,883	1
3/4	43,387	2,304	0	197	45,888	2,259	36,356	2,677	268	73	2,386						4,128	45,888	2
1	5,739		0	2	5,741	353	674	2,041	182	192	1,959						693	5,741	3
1 1/2	3,716	1,224	1,035		3,905	115	53	1,341	194	101	1,274						942	3,905	4
2	2,212	689	402		2,499	669	14	919	214	180	397						775	2,499	5
3	669	110	78		701	377		389	80	148	48						36	701	6
4	414	68	81		401	186		234	53	87	24						3	401	7
6	244	19	63		200	200		98	37	46	7	2					10	200	8
8	103	6	14		95	95		37	9	20	6	20					3	95	9
10	38	3	0	1	42	42		14	5	6		10					7	42	10
12	6		2		4	4						4						4	11
Total	179,324	9,175	4,340	200	184,359	9,614	137,623	12,384	1,313	922	8,816	36					23,265	184,359	12

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.

Due to our internal audit of the meter property ledger.

General Footnote

The Water Works has a variance for testing 5/8", 3/4", and 1" meters (Docket 3720-WI-101).

Residential Meters larger than 2 inches are unusual, please explain.

The residential class is reporting 14 meter at the 2" size. This is because of the large mansions that were built along Lake Michigan in the 1930's and 1940's.

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	2,815	16	17		2,814	1
Fire - Within Municipality	17,047	405	405		17,047	2
Total Fire Hydrants	19,862	421	422	0	19,861	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	10,800
Number of Distribution System Valves end of year	50,451
Number of Distribution Valves operated during Year	1,437

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.

Hydrants and Distribution System Valves (Page W-25)

General Footnote

Main Valves –

The Water Distribution Facility has two exercise programs. One for valves 16" and smaller and one for valves 20" and larger. Larger valve exercising is also in conjunction with feeder main construction. These two programs have generally been successful, even though each valve is not operated within a two year time frame. If we encounter an inoperative valve during a turn off, it is relatively simple to operate the next valve in line to accomplish the turn off while minimizing inconvenience to affected customers.

Hydrants –

The Water Works and the Milwaukee Metropolitan Sewerage District (MMSD) entered into an agreement that we could only flush and inspect hydrants when their deep tunnel was below a certain level. MMSD needs to treat the sanitary and storm water before they can return it into Lake Michigan. Because of rain or melting snow, we cannot always flush and inspect hydrants due to this agreement.

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.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Wholesale Meter	6	Butler-124th-1	Magnetic	10/24/2017	1
Wholesale Meter	6	Butler-124th-2	Magnetic	10/24/2017	2
Wholesale Meter	8	Brown Deer-Bradley-1	Magnetic	10/25/2017	3
Wholesale Meter	8	Brown Deer-Bradley-2	Magnetic	10/25/2017	4
Wholesale Meter	8	Brown Deer-Calumet-1	Magnetic	10/23/2017	5
Wholesale Meter	8	Brown Deer-Calumet-2	Magnetic	10/23/2017	6
Wholesale Meter	8	Greendale-Edgerton-1	Magnetic	10/26/2017	7
Wholesale Meter	8	Greendale-Edgerton-2	Magnetic	10/26/2017	8
Wholesale Meter	8	Meno Falls-124th-1	Magnetic	10/31/2017	9
Wholesale Meter	8	Meno Falls-124th-2	Magnetic	10/31/2017	10
Wholesale Meter	8	Mequon-76th-1	Magnetic	03/22/2017	11
Wholesale Meter	8	Milw County-North Ave	Magnetic	03/23/2017	12
Wholesale Meter	8	New Berlin-Crawford-1	Magnetic	10/24/2017	13
Wholesale Meter	8	New Berlin-Crawford-2	Magnetic	10/24/2017	14
Wholesale Meter	8	New Berlin-Grange-1	Magnetic	10/25/2017	15
Wholesale Meter	8	New Berlin-Grange-2	Magnetic	10/25/2017	16
Wholesale Meter	8	Shorewood-Downer-1	Magnetic	10/25/2017	17
Wholesale Meter	8	Shorewood-Downer-2	Magnetic	10/25/2017	18
Wholesale Meter	8	Shorewood-Oakland-1	Turbine	10/26/2017	19
Wholesale Meter	8	Wauwatosa-Blanchard-1	Magnetic	10/25/2017	20
Wholesale Meter	8	Wauwatosa-Blanchard-2	Magnetic	10/25/2017	21
Wholesale Meter	10	Greendale-College-1	Magnetic	10/27/2017	22
Wholesale Meter	10	Greendale-Edgerton-3	Magnetic	10/27/2017	23
Wholesale Meter	10	Meno Falls-124-3	Magnetic	11/01/2017	24
Wholesale Meter	10	Meno Falls-124th-4	Magnetic	11/01/2017	25
Wholesale Meter	10	Wauwatosa-Glenview-1	Magnetic	10/27/2017	26
Wholesale Meter	10	Wauwatosa-Glenview-2	Magnetic	10/27/2017	27
Wholesale Meter	10	West Allis-National-1	Magnetic	10/27/2017	28
Wholesale Meter	10	West Allis-National-2	Magnetic	10/27/2017	29
Wholesale Meter	10	West Allis-Pierce-1	Magnetic	10/30/2017	30
Wholesale Meter	10	West Allis-Pierce-2	Magnetic	10/30/2017	31
Wholesale Meter	12	Milw County-Wis Ave-1	Turbine	10/23/2017	32
Wholesale Meter	12	Milw County-Wisc Ave-2	Turbine	10/23/2017	33
Wholesale Meter	12	Wauwatosa-Clarke-1	Magnetic	10/26/2017	34
Wholesale Meter	12	Wauwatosa-Clarke-2	Magnetic	10/26/2017	35

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)	
Greenfield (City) **	10,581	1
Hales Corners (Village) **	1,240	2
Milwaukee (City) **	145,165	3
Saint Francis (City) **	2,588	4
West Milwaukee (Village) **	1,061	5
Total - Milwaukee County	160,635	6
Total - Customers Served	160,635	7
Total - Within Muni Boundary **	160,635	8

** = 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- - -