



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, 2018

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: **4/1/2019**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Sergio Elizalde Ortiz

Title: Accountant III

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

Phone: (414) 286-2081 extn: 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: Karen Dettmer

Title: Superintendent

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

Phone: (414) 286-2801

Email Address: Karen.Dettmer@milwaukee.gov

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

Name: Jeffrey S. Polenske

Title: Commissioner of Public Works

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

Phone: (414) 286-3301

Email Address: jpolen@milwaukee.gov

Contact person for cybersecurity issues and events

Name: David Kaminski

Title: Information Technology Manager

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

Phone: (414) 286-8253

Email Address: David.Kaminski@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: 09/20/2018

Period covered by most recent audit: 2017

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)	95,497,777	93,176,702	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	55,209,454	47,988,898	4
Depreciation Expense (403)	14,955,058	14,789,661	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	13,908,756	13,874,783	7
Total Operating Expenses	84,073,268	76,653,342	8
Net Operating Income	11,424,509	16,523,360	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	11,424,509	16,523,360	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	111,362	107,074	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	214,500	39,496	16
Miscellaneous Nonoperating Income (421)	5,887,525	25,785,406	17
Total Other Income	6,213,387	25,931,976	18
Total Income	17,637,896	42,455,336	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(811,326)	(811,326)	21
Other Income Deductions (426)	6,372,656	5,487,753	22
Total Miscellaneous Income Deductions	5,561,330	4,676,427	23
Income Before Interest Charges	12,076,566	37,778,909	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	981,191	851,508	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	396,307	435,669	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)	1,300,000	1,200,000	31
Total Interest Charges	77,498	87,177	32
Net Income	11,999,068	37,691,732	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	467,677,507	430,035,650	35
Balance Transferred from Income (433)	11,999,068	37,691,732	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)	40,469,888	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)	439,206,687	467,677,507	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	95,497,777		95,497,777	3
Total (Acct. 400)	95,497,777	0	95,497,777	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	55,209,454		55,209,454	6
Total (Acct. 401-402)	55,209,454	0	55,209,454	7
Depreciation Expense (403)	0	0	0	8
Derived	14,955,058		14,955,058	9
Total (Acct. 403)	14,955,058	0	14,955,058	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	13,908,756		13,908,756	15
Total (Acct. 408)	13,908,756	0	13,908,756	16
TOTAL UTILITY OPERATING INCOME	11,424,509	0	11,424,509	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	111,362	0	111,362	20
Total (Acct. 415-416)	111,362	0	111,362	21
Interest and Dividend Income (419)	0	0	0	22
INVESTMENTS	214,500		214,500	23
Total (Acct. 419)	214,500	0	214,500	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		5,887,525	5,887,525	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	5,887,525	5,887,525	28
TOTAL OTHER INCOME	325,862	5,887,525	6,213,387	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		1,708,389	1,708,389	35
MAINTENANCE & NONUTILITY PLANT DEPRECIATION	4,664,267		4,664,267	36
Total (Acct. 426)	4,664,267	1,708,389	6,372,656	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	3,852,941	1,708,389	5,561,330	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	981,191		981,191	41
Total (Acct. 427)	981,191	0	981,191	42
Interest on Debt to Municipality (430)	0	0	0	43
Derived	396,307		396,307	44
Total (Acct. 430)	396,307	0	396,307	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	1,300,000		1,300,000	50
Total (Acct. 432)	1,300,000	0	1,300,000	51
TOTAL INTEREST CHARGES	77,498	0	77,498	52
NET INCOME	7,819,932	4,179,136	11,999,068	53
EARNED SURPLUS	0	0	0	54
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	55
Derived	379,783,527	87,893,980	467,677,507	56
Total (Acct. 216)	379,783,527	87,893,980	467,677,507	57
Balance Transferred from Income (433)	0	0	0	58
Derived	7,819,932	4,179,136	11,999,068	59
Total (Acct. 433)	7,819,932	4,179,136	11,999,068	60
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	61
Adjustment of 2017 Net Income	(37,034)		(37,034)	62
Restate GASB 75 OPEB	40,506,922		40,506,922	63
Total (Acct. 435)	40,469,888	0	40,469,888	64
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	347,133,571	92,073,116	439,206,687	65

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.

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

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

Account 435
Adjustment to reflect Comptroller entries after 2017 PSC Report was filed.

Account 436
GASB 75 was issued to establish new accounting and financial reporting standards that require, for the first time, that the net liability for other postemployment benefits (OPEB) is reported in financial statements

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)	255,493				255,493	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll	46,664				46,664	5
Materials	97,467				97,467	6
Taxes					0	7
Total costs and expenses	144,131	0	0	0	144,131	8
Net Income (or loss)	111,362	0	0	0	111,362	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	95,497,777				95,497,777	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	175,148				175,148	5
Revenues subject to Wisconsin Remainder Assessment	95,322,629	0	0	0	95,322,629	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	15,091,121		15,091,121	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	46,664		46,664	6
Other nonutility expenses			0	7
Water utility plant accounts	4,311,573		4,311,573	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	19,449,358	0	19,449,358	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	331.0	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)	798,229,183	761,464,740	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	287,670,178	272,908,193	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	510,559,005	488,556,547	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)	1,198,321	1,059,175	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	3,094,839	3,233,985	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	23,098	470,041	18
Special Deposits (134)	0	0	19
Working Funds (135)	2,600	2,600	20
Temporary Cash Investments (136)	23,904,978	27,325,456	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	18,343,827	18,221,453	23
Other Accounts Receivable (143)	699,114	578,835	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	784,248	721,396	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	3,467,118	3,414,438	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	1,963,454	5,032,358	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	13,524,696	13,850,399	33
Miscellaneous Current and Accrued Assets (174)	5,596,743	6,791,656	34
Total Current and Accrued Assets	66,741,380	74,965,840	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)	141,759	233,965	42
Total Deferred Debits	141,759	233,965	43
TOTAL ASSETS AND OTHER DEBITS	580,536,983	566,990,337	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)	439,206,687	467,677,507	5
Total Proprietary Capital	440,171,102	468,641,922	6
LONG-TERM DEBT			7
Bonds (221)	40,583,314	43,066,267	8
Advances from Municipality (223)	18,463,140	7,827,377	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	59,046,454	50,893,644	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	2,570,751	3,566,674	14
Payables to Municipality (233)	(483,961)	11,488,730	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	205,720	180,799	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	74,970,289	27,350,614	20
Total Current and Accrued Liabilities	77,262,799	42,586,817	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	4,056,628	4,867,954	25
Total Deferred Credits	4,056,628	4,867,954	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	580,536,983	566,990,337	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	761,464,740	0	0	0	2
	761,464,740	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	645,045,442				5
Utility Plant in Service - Contributed Plant (101.2)	110,995,435				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)	36,385,580				10
Construction Work in Progress (107)	5,802,726				11
Total Utility Plant	798,229,183	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)	259,085,292				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	28,584,886				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	287,670,178	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	510,559,005	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)	245,760,896	0	0	0	245,760,896	1
Credits during year						2
Charged Depreciation Expense (403)	14,955,058				14,955,058	3
Depreciation Expense on Meters Charged to Sewer	2,021,719				2,021,719	4
Salvage	168,219				168,219	5
Total credits	17,144,996	0	0	0	17,144,996	6
Debits during year						7
Book Cost of Plant Retired	3,662,093				3,662,093	8
Cost of Removal	158,507				158,507	9
Total debits	3,820,600	0	0	0	3,820,600	10
Balance end of year (111.1)	259,085,292	0	0	0	259,085,292	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)	27,147,297	0	0	0	27,147,297	1
Credits during year						2
Charged Other Income Deductions (426)	1,708,389				1,708,389	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	200,261				200,261	5
Total credits	1,908,650	0	0	0	1,908,650	6
Debits during year						7
Book Cost of Plant Retired	431,692				431,692	8
Cost of Removal	39,369				39,369	9
Total debits	471,061	0	0	0	471,061	10
Balance end of year (111.2)	28,584,886	0	0	0	28,584,886	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)	1,059,175	139,146		1,198,321	17
Net Nonutility Property	3,233,985	(139,146)	0	3,094,839	18

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

	Description (a)	Amount (b)	
Balance first of year		721,396	1
Additions			2
Provision for uncollectibles during year		238,000	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		238,000	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		73,979	8
Accounts written off during the year: Others		101,169	9
Total Accounts Written Off		175,148	10
Balance End of Year		784,248	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)	3,467,118	3,414,438	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	3,467,118	3,414,438	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 4851-08	12/26/2013	05/01/2033	1.93%	4,911,027	1
SDW-Revenue Bond 4851-23	10/22/2014	05/01/2034	1.93%	7,002,412	2
SDW-Revenue Bond 4851-26	01/25/2017	05/01/2036	1.54%	14,042,388	3
SDW-Revenue Bond 4851-27	06/28/2017	05/01/2037	1.87%	5,700,519	4
SDW-REVENUE BOND 4851-32	05/23/2018	05/01/2038	1.87%	8,926,968	5
Total				40,583,314	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	4.50%	75,000	2
Series 2009-N1	02/20/2009	02/15/2019	3.50%	15,000	3
Series 2010-B5	03/25/2010	05/01/2025	4.17%	225,000	4
Series 2010-N1	02/02/2010	02/01/2020	4.52%	90,000	5
Series 2011-B4	06/09/2011	05/15/2026	3.99%	3,875,000	6
Series 2011-N3	06/09/2011	05/15/2021	3.99%	2,325,000	7
Series 2016 W-10	12/15/2016	06/01/2036	4.50%	9,434,729	8
Series 2016-N9	12/20/2018	12/31/2020	4.00%	2,400,000	9
Series Refunding - E	06/13/2001	06/15/2019	4.99%	23,411	10
Total for Account 223				18,463,140	11

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	13,908,756	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	562,983	5
Total accruals and other credits	14,471,739	6
County, state and local taxes	13,090,014	7
Social Security taxes	1,288,436	8
PSC Remainder Assessment	93,289	9
Gross Receipts Tax		10
Total payments and other debits	14,471,739	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	36,686	389,495	395,092	31,089	2
SDW REVENUE BOND 4851-26	37,768	221,432	223,158	36,042	3
SDW REVENUE BOND 4851-27	15,802	94,981	93,016	17,767	4
SDW REVENUE BOND 4851-32		39,684	13,774	25,910	5
SDW-REVENUE BOND 4851-08	16,655	97,234	98,133	15,756	6
SDW-REVENUE BOND 4851-23	23,655	138,365	139,554	22,466	7
Subtotal Bonds (221)	130,566	981,191	962,727	149,030	8
Advances from Municipality (223)	0	0	0	0	9
JP Morgan Line of Credit		38,711	28,644	10,067	10
SERIES 2009-B2	1,350	3,600	3,600	1,350	11
SERIES 2009-N1	506	2,639	2,864	281	12
SERIES 2010-B5	1,875	11,250	11,250	1,875	13
SERIES 2010-N1	2,813	6,750	7,500	2,063	14
SERIES 2011-B4	24,219	193,750	193,750	24,219	15
SERIES 2011-N3	19,375	135,625	140,469	14,531	16
SERIES REFUNDING - E	95	1,726	1,772	49	17
US Bank Line of Credit		2,256	1	2,255	18
Subtotal Advances from Municipality (223)	50,233	396,307	389,850	56,690	19
Other Long-Term Debt (224)	0	0	0	0	20
None				0	21
Subtotal Other Long-Term Debt (224)	0	0	0	0	22
Notes Payable (231)	0	0	0	0	23
None				0	24
Subtotal Notes Payable (231)	0	0	0	0	25
Customer Deposits (235)	0	0	0	0	26
None				0	27
Subtotal Customer Deposits (235)	0	0	0	0	28
Total	180,799	1,377,498	1,352,577	205,720	29

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	23,098	2
Total (Acct. 131)	23,098	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	23,904,978	8
Total (Acct. 136)	23,904,978	9
Customer Accounts Receivable (142)	0	10
Water	17,848,401	11
Sundry	495,426	12
Total (Acct. 142)	18,343,827	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
DNR	699,114	17
Total (Acct. 143)	699,114	18
Prepayments (165)	0	19
2018 Debt Service Transfer	1,168,221 *	20
Customer Information System Maintenance	752,801 *	21
Membership Dues	42,432 *	22
Total (Acct. 165)	1,963,454	23
Accrued Utility Revenues (173)	0	24
Accrued Accounts Receivable Revenue	13,524,696	25
Total (Acct. 173)	13,524,696	26
Miscellaneous Current and Accrued Assets (174)	0	27
Accrued Assets-Pension	5,596,743	28
Total (Acct. 174)	5,596,743	29
Miscellaneous Deferred Debits (186)	0	30
Advancement to Parking Fund	81,686 *	31
Developer Projects	60,073 *	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.

Total (Acct. 186)	141,759	33
Accounts Payable (232)	0	34
Accounts Payable	2,570,751	35
Total (Acct. 232)	2,570,751	36
Payables to Municipality (233)	0	37
Due to General Fund - 01	(3,772,648) *	38
Due to Sewer Maintenance Fund - 49	1,945,997 *	39
Due to Sewer User Fund - 46	1,342,690 *	40
Total (Acct. 233)	(483,961)	41
Miscellaneous Current and Accrued Liabilities (242)	0	42
Other Accrued Expenses and Liabilities	74,970,289 *	43
Total (Acct. 242)	74,970,289	44
Other Deferred Credits (253)	0	45
Regulatory Liability	4,056,628	46
Total (Acct. 253)	4,056,628	47

Balance Sheet Detail - Other Accounts

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

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

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

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.

PSC 242 - Accrued Expenses and Liabilities

\$40,506,922 were recorded as part of GASB 75 implementation.

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)	629,479,081				629,479,081	2
Materials and Supplies	3,440,778				3,440,778	3
Less Average						4
Reserve for Depreciation (111.1)	252,423,094				252,423,094	5
Customer Advances for Construction					0	6
Regulatory Liability	4,462,291				4,462,291	7
Average Net Rate Base	376,034,474	0	0	0	376,034,474	8
Net Operating Income	11,424,509				11,424,509	9
Net Operating Income as a percent of Average Net Rate Base	3.04%	N/A	N/A	N/A	3.04%	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	4,867,954	0	0	0	4,867,954	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	4,056,628	0	0	0	4,056,628	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	91,518,913	89,429,668	2
Total Sales of Water	91,518,913	89,429,668	3
Other Operating Revenues			4
Forfeited Discounts (470)	2,781,847	2,704,899	5
Rents from Water Property (472)	392,287	374,315	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	804,730	667,820	8
Total Other Operating Revenues	3,978,864	3,747,034	9
Total Operating Revenues	95,497,777	93,176,702	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	14,186	0	12
Pumping Expenses (620-633)	6,318,666	6,377,360	13
Water Treatment Expenses (640-652)	10,722,225	10,760,645	14
Transmission and Distribution Expenses (660-678)	21,406,079	14,814,453	15
Customer Accounts Expenses (901-906)	1,489,538	1,280,147	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	15,258,760	14,756,293	18
Total Operation and Maintenance Expenses	55,209,454	47,988,898	19
Other Operating Expenses			20
Depreciation Expense (403)	14,955,058	14,789,661	21
Amortization Expense (404-407)		0	22
Taxes (408)	13,908,756	13,874,783	23
Total Other Operating Expenses	28,863,814	28,664,444	24
Total Operating Expenses	84,073,268	76,653,342	25
NET OPERATING INCOME	11,424,509	16,523,360	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	40,065	5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	2	13,326	40,065	8
Metered Sales to General Customers (461)				9
Residential (461.1)	137,449	8,514,139	34,017,411	10
Commercial (461.2)	12,383	4,981,519	15,763,742	11
Industrial (461.3)	1,295	3,231,728	6,858,015	12
Public Authority (461.4)	917	1,621,696	4,175,461	13
Multifamily Residential (461.5)	8,809	2,902,716	9,257,189	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	160,853	21,251,798	70,071,818	16
Private Fire Protection Service (462)	2,911		766,739	17
Public Fire Protection Service (463)	16		8,690,463	18
Other Water Sales (465)				19
Sales for Resale (466)	12	7,533,037	11,949,828	20
Interdepartmental Sales (467)				21
Total Sales of Water	163,794	28,798,161	91,518,913	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

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.	456,179	754,617	1
Butler Public Water Utility	N. 124TH ST. & W. SILVER SPRING RD.	115,644	178,183	2
City of Cudahy Water Utility	STANDBY CHARGES		3,500	3
Mequon Municipal Water Utility	N.76TH ST. & W. COUNTY LINE RD.	333,898	581,116	4
MILWAUKEE COUNTY WATER UTILITY	N.60TH ST. & W. NORTH AVE.	301,348	520,355	5
New Berlin Water Utility	S. 124TH ST. & W. HOWARD AVE	961,126	1,488,196	6
NORTH SHORE WATER COMMISSION	STANDBY CHARGES		2,700	7
Shorewood Municipal Water Utility	N. DOWNER & E. EDGEWOOD AVE	368,735	609,213	8
Village of Greendale Water Utility	S. 60TH ST. & W. EDGERTON AVE	395,635	737,606	9
Village of Menomonee Falls Water Utility	N. 124TH ST. & W. BRADLEY RD.	1,045,678	1,634,558	10
Wauwatosa Water Utility	W. CLARKE ST. & W.O. N.61 ST.	1,626,404	2,588,684	11
West Allis Municipal Water Utility	S. 77TH & W. PIERCE STREET	1,928,390	2,851,100	12
Total		7,533,037	11,949,828	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)	8,484,619	2
Wholesale fire protection billed	205,844	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)	8,690,463	5
Forfeited Discounts (470)		6
Customer late payment charges	2,781,847	7
Total Forfeited Discounts (470)	2,781,847	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	392,287	10
Total Rents from Water Property (472)	392,287	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	914,327	16
Adjustment of Unbilled Accounts Receivables	(325,704)	17
Emergency Hose Connection	2,040	18
Legal Collection Fees	41,268	19
Meter Reset Fees	9,730	20
Missed Appointment Charges	1,530	21
NSF Check Fees	35,595	22
Reconnection Charges	50,750	23
Request for Utility Bill Charges	997	24
Sales of Materias	3,387	25
Special Billing Charges	60,130	26
Special Meter Reading Charges	10,680	27
Total Other Water Revenues (474)	804,730	28

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 2018 that will no be billed out until 2019.

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)		14,186	14,186	0	10 *
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	14,186	14,186	0	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)		5,213,418	5,213,418	5,398,809	19
Pumping Labor and Expenses (624)	359,896	7,875	367,771	379,001	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		178,727	178,727	207,058	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	154,441	59,998	214,439	149,627	24 *
Maintenance of Structures and Improvements (631)	24,771	78,424	103,195	61,756	25 *
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	29,104	212,012	241,116	181,109	27 *
Total Pumping Expenses	568,212	5,750,454	6,318,666	6,377,360	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	339,214		339,214	385,468	30
Chemicals (641)		1,763,131	1,763,131	1,622,559	31
Operation Labor and Expenses (642)	2,761,801	1,090,402	3,852,203	3,764,484	32
Miscellaneous Expenses (643)	118,683	663,056	781,739	877,888	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)	154,504	1,069	155,573	154,034	35
Maintenance of Structures and Improvements (651)	3,747	768,705	772,452	984,604	36 *
Maintenance of Water Treatment Equipment (652)	1,928,155	1,129,758	3,057,913	2,971,608	37
Total Water Treatment Expenses	5,306,104	5,416,121	10,722,225	10,760,645	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	1,320,427	100,253	1,420,680	1,227,841	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)	111,366	718,620	829,986	907,278	42
Meter Expenses (663)	287,495	661,722	949,217	713,011 *	43
Customer Installations Expenses (664)			0	0	44
Miscellaneous Expenses (665)	548,525	1,393,444	1,941,969	1,788,147	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)	584	2,790,623	2,791,207	2,902 *	49
Maintenance of Transmission and Distribution Mains (673)	1,488,617	6,585,199	8,073,816	4,773,138 *	50
Maintenance of Services (675)	1,770,522	1,068,970	2,839,492	2,887,441	51
Maintenance of Meters (676)	12,657	4,219	16,876	49,312 *	52
Maintenance of Hydrants (677)	341,639	554,536	896,175	788,064	53
Maintenance of Miscellaneous Plant (678)	46,944	324,717	371,661	402,319	54
Total Transmission and Distribution Expenses	5,928,776	15,477,303	21,406,079	14,814,453	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	95,741		95,741	82,535 *	57
Meter Reading Expenses (902)	208,438	107	208,545	198,344	58
Customer Records and Collection Expenses (903)	377,990	568,324	946,314	800,930 *	59
Uncollectible Accounts (904)		238,000	238,000	197,000 *	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)	320	618	938	1,338	62
Total Customer Accounts Expenses	682,489	807,049	1,489,538	1,280,147	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)	2,605,540	364,491	2,970,031	2,885,968	68
Office Supplies and Expenses (921)		391,320	391,320	384,455	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		1,865,343	1,865,343	1,991,669	71
Property Insurance (924)		136,324	136,324	115,105 *	72
Injuries and Damages (925)		779,833	779,833	493,023 *	73
Employee Pensions and Benefits (926)		8,839,375	8,839,375	8,467,346	74
Regulatory Commission Expenses (928)		22,640	22,640	100,857 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		40,392	40,392	98,415 *	77
Rents (931)		212,040	212,040	218,452	78
Maintenance of General Plant (932)		1,462	1,462	1,003	79
Total Administrative and General Expenses	2,605,540	12,653,220	15,258,760	14,756,293	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	15,091,121	40,118,333	55,209,454	47,988,898	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 613 – Maintenance of Structure & Improvement
Increase of 100% due to consultant services.

Account 630 – Maintenance Supervision and Engineering
Increase of 43% due to staff time charged.

Account 631 – Pumping Maintenance of Structures
Increase of 67% due to electrical repairs.

Account 633 – Pumping-Maintenance of Equipment
Increase of 33% due to staff time charged.

Account 651 – Treatment Maintenance Structures
Decrease of 22% due to buildings and grounds maintenance in 2017.

Account 663 – Meter Expenses
Increase of 33% due to cross connection charges.

Account 672 – Trans and Dist-Maintenance of Reservoirs
Increase of 96,095% due to painting of Lincoln and Florist Tanks.

Account 673 – Trans and Dist-Maintenance of Water Mains
Increase of 69% due to main breaks in 2018 verses 2017 (519 vs 374)

Account 676 – T & D Meters
Decrease of 66% due to staff time charged in 2017.

Account 901 – Cust Acct. Supervision
Increase of 16% due to staff time charged.

Account 903 – Customer Records and Collection Expenses
Increase of 18% due to professional services.

Account 904 – Customer Uncollectable Accounts
Increase of 21% due to additional estimated uncollectible accounts.

Account 924 – Property Insurance
Increase of 18% due to higher insurance rates.

Account 925 – Liability Injuries and Damages
Increase of 58% due to workers compensation claims.

Account 928 – Regulatory Commission Expenses
Decease of 78% due to consultant expenses in 2017.

Account 930 – Miscellaneous Expenses
Decrease of 59% due to AWWA dues in 2017.

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	13,090,009	13,301,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	562,983	582,656	2
Net Property Tax Equivalent	12,527,026	12,718,978	3
Social Security	1,288,438	1,069,056	4
PSC Remainder Assessment	93,292	86,749	5
Total Tax Expense	13,908,756	13,874,783	6

Water Property Tax Equivalent - Detail

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

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.900000
3. Local Tax Rate	mills	10.590000
4. School Tax Rate	mills	9.440000
5. Vocational School Tax Rate	mills	1.230000
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.690000
8. Total Tax Rate	mills	27.850000
9. Less: State Credit	mills	1.970000
11. Net Tax Rate	mills	25.880000

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.590000
13. Combined School Tax Rate	mills	10.670000
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.260000
16. Total Tax Rate	mills	27.850000
17. Ratio of Local and School Tax to Total	dec.	0.763375
18. Total Tax Net of State Credit	mills	25.880000
19. Net Local and School Tax Rate	mills	19.756151
20. Utility Plant, Jan 1	\$	761,464,740
21. Materials & Supplies	\$	3,414,438
22. Subtotal	\$	764,879,178
23. Less: Plant Outside Limits	\$	80,162,233
24. Taxable Assets	\$	684,716,945
25. Assessment Ratio	dec.	1.000000
26. Assessed Value	\$	684,716,945
27. Net Local and School Tax Rate	mills	19.756151
28. Tax Equiv. Computed for Current Year	\$	13,527,367

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	761,464,740
2. Materials & Supplies	\$	3,414,438
3. Subtotal	\$	764,879,178
4. Less: Plant Outside Limits	\$	80,162,233
5. Taxable Assets	\$	684,716,945
6. Assessed Value	\$	684,716,945
7. Tax Equiv. Computed for Current Year	\$	13,527,367
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)	\$	13,090,009
10. Tax Equivalent for Current Year (see notes)	\$	13,090,009

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 Property Tax Equivalent - Total (Page W-07)

Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The lower tax Equivalent (difference of \$437,358) was adopted in the City of Milwaukee 2018 budget

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)	47,474,653				47,474,653	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	57,013,541	0	0	0	57,013,541	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	914,137				914,137	24
Structures and Improvements (331)	18,778,617	357,723			19,136,340	25
Sand or Other Media Filtration Equipment (332)	40,889,630	2,998,889	306,143		43,582,376	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	65,785,845	37,004			65,822,849	28
Total Water Treatment Plant	126,368,229	3,393,616	306,143	0	129,455,702	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	824,253	124,798		8,988,682	33
Transmission and Distribution Mains (343)	286,883,485	16,349,482	723,094		302,509,873	34
Services (345)	4,813,811	6,032,306			10,846,117	35
Meters (346)	44,699,653	2,782,627	1,340,523		46,141,757	36
Hydrants (348)	33,841,886	2,221,808	540,753		35,522,941	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	378,557,691	28,210,476	2,729,168	0	404,038,999	39
GENERAL PLANT						40
Land and Land Rights (389)	133,980				133,980	41
Structures and Improvements (390)	2,300,318	511,514	38,991		2,772,841	42
Office Furniture and Equipment (391)	1,898,727		31,999		1,866,728	43
Computer Equipment (391.1)	5,240,289	1,107,939	241,680		6,106,548	44
Transportation Equipment (392)	8,964,871	833,035	36,757		9,761,149	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	1,172,984	25,587	95,143		1,103,428	47
Laboratory Equipment (395)	932,149	196,632	54,115		1,074,666	48
Power Operated Equipment (396)	3,151,472	508,326	45,285		3,614,513	49
Communication Equipment (397)	2,984,114	7,690	82,812		2,908,992	50
SCADA Equipment (397.1)	1,769,299				1,769,299	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	28,548,203	3,190,723	626,782	0	31,112,144	53
Total utility plant in service directly assignable	613,912,720	34,794,815	3,662,093	0	645,045,442	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	613,912,720	34,794,815	3,662,093	0	645,045,442	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 331 – Buildings and Fixtures
 Electric upgrade at Howard Plant \$192,288
 Electrical upgrade at Linnwood Plant \$165,435

Account 332 – Treatment Equipment
 Water reservoir waterproofing at Linnwood treatment plant \$2,368,622
 Wash water piping rehab at Linnwood treatment plant \$616,985
 Ozone gas monitors \$13,282

Account 342 – Distribution Storage Tanks
 Tank #1 rehab at Florist Booster Station \$824,253

Account 390 – Buildings and Fixtures
 Roof replacement at Meter Shop \$511,514

Account 391.1 – Computer Equipment
 EnQuesta system upgraded \$941,389
 Hardware and software at various locations \$166,549

Account 392 – Transportation Equipment
 Step Vans \$153,452
 Trucks and Cargo Vans at various locations \$679,583

Account 395 – Laboratory Equipment \$196,632
 Benchtop Sterilizer \$10,185
 PCR System \$33,964
 Winsted Console System \$9,520
 Environmental Chamber \$12,762
 Chem Trac Particle Counter \$114,900
 Dehumidifier \$12,186
 ATI Analyzer \$3,114

Account 396 – Power Equipment
 Hydro-Excavator truck \$483,204
 Winsted Impulse Console \$18,680
 Dehumidifier \$6,442

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

Account 332 – Filtration Equipment.
 Old filter wash water piping and valves were replaced at Linnwood \$306,143

Account 342 – Dist. Reservoirs and Standpipes
 Old roof slabs were replaced at Florist Boosting Station \$124,798

Account 391.1 – Computer Equipment
 Hardware and software retired at various locations \$241,680

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)	79,545,587	1,150,768	203,949		80,492,406	34
Services (345)	21,042,050			172,571	21,214,621	35
Meters (346)	1,280,589		100,900		1,179,689	36
Hydrants (348)	8,065,616	169,946	126,843		8,108,719	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	109,933,842	1,320,714	431,692	172,571	110,995,435	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	109,933,842	1,320,714	431,692	172,571	110,995,435	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	109,933,842	1,320,714	431,692	172,571	110,995,435	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

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

The adjustment is due to a correction on the service lines retired in 2017.

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)	8,037,806	1.70%	273,372					8,311,178	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	4,613,707	1.80%	132,199					4,745,906	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	12,651,513		405,571	0	0	0	0	13,057,084	8
PUMPING PLANT									9
Structures and Improvements (321)	8,424,887	3.20%	294,439					8,719,326	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	15,592,079	4.40%	1,782,192					17,374,271	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	24,016,966		2,076,631	0	0	0	0	26,093,597	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	10,372,702	3.20%	606,640					10,979,342	17
Sand or Other Media Filtration Equipment (332)	26,375,276	3.30%	1,393,788	306,143				27,462,921	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	45,891,715	6.00%	3,948,261					49,839,976	20
Total Water Treatment Plant	82,639,693		5,948,689	306,143	0	0	0	88,282,239	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	4,042,930	1.90%	164,141	124,798				4,082,273	24
Transmission and Distribution Mains (343)	73,487,414	1.30%	3,831,056	723,094	46,076			76,549,300	25
Services (345)	48,138	2.00%	156,599					204,737	26
Meters (346)	17,948,582	5.50%	2,498,139	1,340,523		73,884		19,180,082	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)	8,401,477	2.20%	763,013	540,753	112,431	94,335		8,605,641	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	103,928,541		7,412,948	2,729,168	158,507	168,219	0	108,622,033	30
GENERAL PLANT									31
Structures and Improvements (390)	1,187,004	2.90%	73,561	38,991				1,221,574	32
Office Furniture and Equipment (391)	1,898,727	5.80%		31,999				1,866,728	33
Computer Equipment (391.1)	5,240,289	26.70%	50,965	241,680				5,049,574	34
Transportation Equipment (392)	7,385,463	13.30%	425,949	36,757				7,774,655	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	875,369	5.80%	66,015	95,143				846,241	37
Laboratory Equipment (395)	382,576	5.80%	58,197	54,115				386,658	38
Power Operated Equipment (396)	1,926,656	7.50%	248,759	45,285				2,130,130	39
Communication Equipment (397)	2,727,379	15.00%	46,714	82,812				2,691,281	40
SCADA Equipment (397.1)	900,721	9.20%	162,775					1,063,496	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	22,524,184		1,132,935	626,782	0	0	0	23,030,337	43
Total accum. prov. directly assignable	245,760,897		16,976,774	3,662,093	158,507	168,219	0	259,085,290	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	245,760,897		16,976,774	3,662,093	158,507	168,219	0	259,085,290	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)**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)	23,458,329	1.30%	1,040,247	203,949	12,996			24,281,631	25
Services (345)	200,961	2.00%	422,566			172,572		796,099	26
Meters (346)	1,047,225	5.50%	67,658	100,900		5,561		1,019,544	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)	2,440,783	2.20%	177,918	126,843	26,373	22,128		2,487,613	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	27,147,298		1,708,389	431,692	39,369	200,261	0	28,584,887	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	27,147,298		1,708,389	431,692	39,369	200,261	0	28,584,887	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	27,147,298		1,708,389	431,692	39,369	200,261	0	28,584,887	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		0	0	0	0	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		1,437,640	672,609	247,775	94,002	29,491	24,871	14,284	30,255	16,787	2,567,714	3
8.000		281,909	764,674	785,343	691,432	361,349	285,442	382,870	484,281	309,621	4,346,921	4
12.000		180,419	376,935	308,557	176,078	135,590	156,922	100,072	53,540	37,312	1,525,425	5
16.000		65,267	206,268	300,095	262,075	122,455	71,005	51,412	24,102	27,784	1,130,463	6
20.000		40,588	14,008	2,081	13,522	2,672	131	201	665	134	74,002	7
24.000		10,670	7,771	5,394	32,681	5,734	2,909	245	323	10,443	76,170	8
30.000		48,767	19,926	2,064	18,263	0	171	1,303	1,445	1,263	93,202	9
36.000		64,449	24,388	11,919	23,363	5,656	4,730	399	494	1,086	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		0	23,078	12,134	26,308	0	13	24	151	21	61,729	12
54.000		0	46,897	46,842	55,544	0	0	13,235	3,408	57	165,983	13
60.000		0	0	0	20,509	0	0	1,060	0	0	21,569	14
Total	0	2,135,284	2,176,886	1,757,614	1,453,354	678,259	558,978	586,717	602,457	404,690	10,354,239	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	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		3,166,210		3,166,210			3,166,210	1
February		2,800,750		2,800,750			2,800,750	2
March		2,901,160		2,901,160			2,901,160	3
April		2,775,000		2,775,000			2,775,000	4
May		3,010,070		3,010,070			3,010,070	5
June		2,977,770		2,977,770			2,977,770	6
July		3,275,990		3,275,990			3,275,990	7
August		3,259,920		3,259,920			3,259,920	8
September		2,993,990		2,993,990			2,993,990	9
October		2,901,410		2,901,410			2,901,410	10
November		2,721,290		2,721,290			2,721,290	11
December		2,722,100		2,722,100			2,722,100	12
TOTAL	0	35,505,660	0	35,505,660	0	0	35,505,660	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)	35,505,660
Less: Gallons (000s) sold to wholesale customers (exported water)	7,533,037
Subtotal: Net gallons (000s) entering distribution system	27,972,623
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	21,265,124
Gallons (000s) of Non-Revenue Water	6,707,499
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	237,769
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	282,814
Subtotal: Unbilled Authorized Consumption	520,583
Total Water Loss	6,186,916
Gallons (000s) estimated due to theft, data, and billing errors (default)	500
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	500
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	130,113
Gallons (000s) estimated due to unreported and background leakage	6,056,303
Subtotal Real Losses (leakage)	6,186,416
Non-Revenue Water as percentage of net water supplied	24%
Total Water Loss as percentage of net water supplied	22%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	115,070
Date of maximum	07/17/2018
Cause of maximum	
Hot Weather.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	76,270
Date of minimum	12/26/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	62,783,176
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	519
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)	Pump					Pump Motor or Standby Engine				
	Location (b)	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	42,022					42,022	2
Other Plastic	Distribution	4	1,026					1,026	3
Other Metal	Distribution	6	2,538,966	2,962	39,615	25		2,502,338	4
Other Plastic	Distribution	6	290					290	5
Other Metal	Distribution	8	3,601,428	65,211	31,582			3,635,057	6
Other Plastic	Distribution	8	2,489					2,489	7
Other Metal	Distribution	12	1,320,627	5,926	5,927			1,320,626	8
Other Metal	Transmission	16	956,310	613	463			956,460	9
Other Plastic	Transmission	16	3,477					3,477	10
Other Metal	Transmission	20	60,249	6	6			60,249	11
Other Plastic	Transmission	20	4,457					4,457	12
Other Metal	Transmission	24	35,033	37	35	(350)		34,685	13
Other Plastic	Transmission	24	17,437			350		17,787	14
Other Metal	Transmission	30	75,231	149	481			74,899	15
Other Plastic	Transmission	30	15,278		95			15,183	16
Other Metal	Transmission	36	102,121	10	10			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	65,841					65,841	23
Other Plastic	Transmission	54	73,015					73,015	24
Other Plastic	Transmission	60	21,569					21,569	25
Total Within Municipality			9,120,556	74,914	78,214	25		9,117,281	26
Other Metal	Distribution	2	450					450	27
Other Metal	Distribution	4	6,086					6,086	28
Other Metal	Distribution	6	65,125	3	25	(17)		65,086	29
Other Metal	Distribution	8	712,230	23	2,878			709,375	30
Other Metal	Distribution	12	200,899	3,900				204,799	31
Other Metal	Transmission	16	170,507	976	957			170,526	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			1,235,933	4,902	3,860	(17)	1,236,958	43
Total Utility			10,356,489	79,816	82,074	8	10,354,239	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 developer 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 against 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)	
Lead	0.375	2		1	4	5		1
Copper	0.375	1				1		2
Lead	0.500	177		9	11	179		3
Copper	0.500	29		1	(24)	4		4
Ductile Iron, Lined (late 1960's to present)	0.625	1	1		(2)	0		5
Lead	0.625	5,997		162	152	5,987		6
Copper	0.625	1,183		7	(1,099)	77		7
Unlined Cast Iron (pre-early 1950's)	0.625	1			(1)	0		8
Ductile Iron, Lined (late 1960's to present)	0.750	2		2		0		9
Lead	0.750	37,822		829	542	37,535		10
Copper	0.750	36,465	1	156	(2,737)	33,573		11
Ductile Iron, Lined (late 1960's to present)	1.000	8			(7)	1		12
Lead	1.000	32,883		511	331	32,703		13
Copper	1.000	34,297	827	68	(517)	34,539		14
Unlined Cast Iron (pre-early 1950's)	1.000	6			(6)	0		15
Lead	1.250	372		21	7	358		16
Copper	1.250	5,033	1	55	350	5,329		17
Ductile Iron, Lined (late 1960's to present)	1.500	11		1	(9)	1		18
Lead	1.500	111		8	4	107		19
Copper	1.500	3,918	16	65	56	3,925		20
Unlined Cast Iron (pre-early 1950's)	1.500	28		13	(7)	8		21
Ductile Iron, Lined (late 1960's to present)	2.000	13		3	(8)	2		22
Lead	2.000	13		5	1	9		23
Copper	2.000	3,790	8	1	(268)	3,529		24
Unlined Cast Iron (pre-early 1950's)	2.000	672		387	685	970		25
Ductile Iron, Lined (late 1960's to present)	3.000	349		8	(31)	310		26
Lead	3.000	1		1		0		27
Unlined Cast Iron (pre-early 1950's)	3.000	661		126	354	889		28

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.

Ductile Iron, Lined (late 1960's to present)	4.000	918	1	23	116	1,012	29
Lead	4.000	3		2	(1)	0	30
Copper	4.000	2		2		0	31
Unlined Cast Iron (pre-early 1950's)	4.000	729		102	372	999	32
Ductile Iron, Lined (late 1960's to present)	6.000	1,574	77	53	134	1,732	33
Lead	6.000	5		3	(2)	0	34
Copper	6.000	3			(3)	0	35
Unlined Cast Iron (pre-early 1950's)	6.000	632		70	167	729	36
Ductile Iron, Lined (late 1960's to present)	8.000	854	12	24	96	938	37
Lead	8.000	1			(1)	0	38
Copper	8.000	4			(4)	0	39
Unlined Cast Iron (pre-early 1950's)	8.000	106		13	14	107	40
Ductile Iron, Lined (late 1960's to present)	10.000	60	20	5	(7)	68	41
Copper	10.000	2			(2)	0	42
Unlined Cast Iron (pre-early 1950's)	10.000	1			1	2	43
Ductile Iron, Lined (late 1960's to present)	12.000	77		6	6	77	44
Copper	12.000	7			(7)	0	45
Unlined Cast Iron (pre-early 1950's)	12.000	11		3	1	9	46
Ductile Iron, Lined (late 1960's to present)	16.000	9		2	5	12	47
Copper	16.000	2			(2)	0	48
Unlined Cast Iron (pre-early 1950's)	16.000	2		2	3	3	49
Utility Total		168,848	964	2,750	(1,333)	165,729	50

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.

The additions were 100% Utility financed.

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

Adjustments are due to restatement of service lines size.

Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

We had a negative retirement due to an adjustment in the property ledger and the system didn't allow us to record a negative amount in the retirement column, so they were recorded in the adjustment column.

\$262,099 Retirement	
\$(434,670) Adjustment for 2017	
\$ (172,571)	

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	124,883	432	8,150		117,165	7,938	100,375	4,635	270	71	2,685						9,129	117,165	1
3/4	45,888	1,008	2,886		44,010	3,022	36,341	2,670	263	74	2,384						2,278	44,010	2
1	5,741		395		5,346	379	670	2,042	183	186	1,969						296	5,346	3
1 1/2	3,905	54	252		3,707	721	49	1,335	184	99	1,277						763	3,707	4
2	2,499	115	221		2,393	448	14	923	209	181	404						662	2,393	5
3	701	141	115		727	313		393	81	148	51						54	727	6
4	401	86	77		410	207		234	55	86	25						10	410	7
6	200	28	33		195	195		100	35	46	7		2				5	195	8
8	95	14	9		100	100		37	9	22	7		20				5	100	9
10	42	2	1		43	43		14	6	5			10				8	43	10
12	4	2	2		4	4							4					4	11
Total	184,359	1,882	12,141		174,100	13,370	137,449	12,383	1,295	918	8,809		36				13,210	174,100	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)

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	2,814	18	15		2,817	1
Fire - Within Municipality	17,047	297	297	1	17,048	2
Total Fire Hydrants	19,861	315	312	1	19,865	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	10,707
Number of Distribution System Valves end of year	50,208
Number of Distribution Valves operated during Year	1,563

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)

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

The adjustment is due to an internal audit of the Hydrant Property Ledger.

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	N 124th st- Butler-1	Magnetic	11/07/2018	1
Wholesale Meter	6	N 124th st- Butler-2	Magnetic	11/07/2018	2
Wholesale Meter	8	Crawford-New Berl-1	Magnetic	11/16/2018	3
Wholesale Meter	8	Crawford-New Berl-2	Magnetic	11/15/2018	4
Wholesale Meter	8	N 124th st Meno. Fall-1	Magnetic	11/16/2018	5
Wholesale Meter	8	N 124th st Meno. Fall-2	Magnetic	11/16/2018	6
Wholesale Meter	8	N 76th st Mequon-1	Magnetic	11/05/2018	7
Wholesale Meter	8	N Downer-Shorewood-1	Magnetic	11/06/2018	8
Wholesale Meter	8	N Downer-Shorewood-2	Magnetic	11/06/2018	9
Wholesale Meter	8	W Blanchard-Wauwatosa-1	Magnetic	12/03/2018	10
Wholesale Meter	8	W Blanchard-Wauwatosa-2	Magnetic	12/03/2018	11
Wholesale Meter	8	W Bradley-Brown Deer-1	Magnetic	03/21/2018	12
Wholesale Meter	8	W Bradley-Brown Deer-2	Magnetic	03/21/2018	13
Wholesale Meter	8	W Calumet-Brown Deer-1	Magnetic	12/03/2018	14
Wholesale Meter	8	W Calumet-Brown Deer-2	Magnetic	12/03/2018	15
Wholesale Meter	8	W Edgerton-Greendale-1	Magnetic	11/05/2018	16
Wholesale Meter	8	W Edgerton-Greendale-2	Magnetic	11/05/2018	17
Wholesale Meter	8	W Grange-New Berlin-1	Magnetic	11/16/2018	18
Wholesale Meter	8	W Grange-New Berlin-2	Magnetic	11/16/2018	19
Wholesale Meter	8	W North av- Milw. County-1	Magnetic	11/14/2018	20
Wholesale Meter	8	W Oakland-Shorewood-1	Turbine	11/05/2018	21
Wholesale Meter	10	N 124th st Meno. Fall-3	Magnetic	11/15/2018	22
Wholesale Meter	10	N 124th st Meno. Fall-4	Magnetic	11/15/2018	23
Wholesale Meter	10	N Glenview-Wauwatosa-1	Magnetic	11/30/2018	24
Wholesale Meter	10	N Glenview-Wauwatosa-2	Magnetic	11/29/2018	25
Wholesale Meter	10	W College-Greendale-1	Magnetic	11/05/2018	26
Wholesale Meter	10	W Edgerton-Greendale-3	Magnetic	11/05/2018	27
Wholesale Meter	10	W National-West Allis-1	Magnetic	11/07/2018	28
Wholesale Meter	10	W National-West Allis-2	Magnetic	11/07/2018	29
Wholesale Meter	10	W Pierce-West Allis-1	Magnetic	11/08/2018	30
Wholesale Meter	10	W Pierce-West Allis-2	Magnetic	11/08/2018	31
Wholesale Meter	12	W Clarke-Wauwatosa-1	Magnetic	11/30/2018	32
Wholesale Meter	12	W Clarke-Wauwatosa-2	Magnetic	11/30/2018	33
Wholesale Meter	12	Wisconsin av- Milw County-1	Turbine	11/16/2018	34
Wholesale Meter	12	Wisconsin av- Milw County-2	Turbine	11/16/2018	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)	10,607	1
Hales Corners (Village)	1,242	2
Milwaukee (City) **	144,936	3
Saint Francis (City)	2,584	4
West Milwaukee (Village)	1,061	5
Total - Milwaukee County	160,430	6
Total - Customers Served	160,430	7
Total - Outside Muni Boundary	15,494	8
Total - Within Muni Boundary **	144,936	9

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Lead	0.375	2		1	4	5			1
Copper	0.375	1	1			2			2
Lead	0.500	177		14	19	182			3
Copper	0.500	29		3	(21)	5			4
Ductile Iron, Lined (late 1960's to present)	0.625	1	1		(2)	0			5
Lead	0.625	5,997		13	99	6,083			6
Copper	0.625	1,183			(1,084)	99			7
Unlined Cast Iron (pre-early 1950's)	0.625	1			(1)	0			8
Ductile Iron, Lined (late 1960's to present)	0.750	2		2		0			9
Lead	0.750	37,822		51	72	37,843			10
Copper	0.750	36,465	3	201	(1,214)	35,053			11
Ductile Iron, Lined (late 1960's to present)	1.000	8			(7)	1			12
Lead	1.000	32,883		20	(577)	32,286			13
Copper	1.000	34,297	817	582	(2,045)	32,487			14
Unlined Cast Iron (pre-early 1950's)	1.000	6			(6)	0			15
Lead	1.250	372		72	65	365			16
Copper	1.250	5,033	1	83	1,081	6,032			17
Ductile Iron, Lined (late 1960's to present)	1.500	11		1	(9)	1			18
Lead	1.500	111		23	3	91			19
Copper	1.500	3,918	13	107	(357)	3,467			20
Unlined Cast Iron (pre-early 1950's)	1.500	28		13	(7)	8			21
Ductile Iron, Lined (late 1960's to present)	2.000	13		3	(8)	2			22
Lead	2.000	13		3		10			23
Copper	2.000	3,790	8	106	(224)	3,468			24
Unlined Cast Iron (pre-early 1950's)	2.000	672		387	685	970			25
Ductile Iron, Lined (late 1960's to present)	3.000	349		8	(31)	310			26
Lead	3.000	1		1		0			27
Unlined Cast Iron (pre-early 1950's)	3.000	661		126	354	889			28
Ductile Iron, Lined (late 1960's to present)	4.000	918	1	23	116	1,012			29
Lead	4.000	3		2		1			30

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- Separate reporting of service lines by diameter and pipe material.

Copper	4.000	2		2		0	31
Unlined Cast Iron (pre-early 1950's)	4.000	729		102	372	999	32
Ductile Iron, Lined (late 1960's to present)	6.000	1,574	77	53	134	1,732	33
Lead	6.000	5		3		2	34
Copper	6.000	3			(1)	2	35
Unlined Cast Iron (pre-early 1950's)	6.000	632		70	167	729	36
Ductile Iron, Lined (late 1960's to present)	8.000	854	12	24	96	938	37
Lead	8.000	1			(1)	0	38
Copper	8.000	4			2	6	39
Unlined Cast Iron (pre-early 1950's)	8.000	106		13	14	107	40
Ductile Iron, Lined (late 1960's to present)	10.000	60	20	5	(7)	68	41
Copper	10.000	2			7	9	42
Unlined Cast Iron (pre-early 1950's)	10.000	1			1	2	43
Ductile Iron, Lined (late 1960's to present)	12.000	77		6	6	77	44
Copper	12.000	7			3	10	45
Unlined Cast Iron (pre-early 1950's)	12.000	11		3	1	9	46
Ductile Iron, Lined (late 1960's to present)	16.000	9		2	5	12	47
Copper	16.000	2			3	5	48
Unlined Cast Iron (pre-early 1950's)	16.000	2		2	3	3	49
Utility Total		168,848	954	2,130	(2,290)	165,382	50

Privately-Owned Water Service Lines

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- Separate reporting of service lines by diameter and pipe material.

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

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

PSC OIT Entry - This footnote should not exist. The field was removed when the schedule was redone for 2018.
