



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CITY OF CUDAHY WATER UTILITY

PO BOX 100510  
CUDAHY, WI 53110-2046

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For the Year Ended: DECEMBER 31, 2019

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Filed: 04/02/2020

Water Service Started Date: 01/01/1907

DNR Public Water System ID: 24101693

Safe Drinking Water Information System (SDWIS) Total Population Served: 18659

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I **Frank Miller, Water Superintendent** of **CITY OF CUDAHY WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/31/2020**

General Footnote

ACCOUNTANTS' COMPILATION REPORT

City of Cudahy Water Utility  
Cudahy, Wisconsin

Management is responsible for the City of Cudahy Water Utility Annual Report to the Public Service Commission for the year ended December 31, 2019 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the Annual Report to the Public Service Commission included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report to the Public Service Commission included in the accompanying prescribed form.

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

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

BAKER TILLY VIRCHOW KRAUSE, LLP

Milwaukee, Wisconsin  
March 31, 2020

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## Identification and Ownership - Contacts

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

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Name: Frank Miller

Title: Water Superintendent

Mailing Address: PO Box 100510  
Cudahy, WI 53110

Phone: (414) 769-2234

Email Address: millerf@ci.cudahy.wi.us

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

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Name: Wendi Unger, CPA

Title: Partner

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

Phone: (414) 777-5423

Email Address: wendi.unger@bakertilly.com

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

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Name: Frank Miller

Title: Water Superintendent

Mailing Address: PO Box 100510  
Cudahy, WI 53110

Phone: (414) 769-2234

Email Address: millerf@ci.cudahy.wi.us

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

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Name: William Miller

Title: Chairman

Mailing Address: PO Box 100510  
Cudahy, WI 53110

Phone: (414) 769-2237

Email Address: b.miller@wi.rr.com

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### Contact person for cybersecurity issues and events

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Name: Frank Miller

Title: Water Superintendent

Mailing Address: PO Box 100510  
Cudahy, WI 53110

Phone: (414) 769-2234

Email Address: millerf@ci.cudahy.wi.us

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## Identification and Ownership - Governing Authority and Audit Information

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**Utility Governing Authority**

Select the governing authority for this utility.

☒ Reports to utility board/commission

☐ Reports directly to city/village council

**Audit Information**

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

Date of most recent audit report: 12/31/2019

Period covered by most recent audit: 1/1/2019-12/31/2019

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

Name: Wendi Unger, CPA

Title: Partner

Organization Name: Baker Tilly Virchow Krause, LLP

USPS Address: 777 E Wisconsin Avenue

City State Zip Milwaukee, WI 53202

Telephone: (414) 777-5423

Email Address: wendi.unger@bakertilly.com

**Report Preparation**

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Compilation

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## Identification and Ownership - Contract Operations

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### Do you have any contracts?

Are any of the Utility's 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., utility billing is done by another entity)?

**NO**

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	3,036,530	3,179,808	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	2,036,010	1,768,928	4
Depreciation Expense (403)	468,086	458,412	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	463,739	482,496	7
<b>Total Operating Expenses</b>	<b>2,967,835</b>	<b>2,709,836</b>	8
<b>Net Operating Income</b>	<b>68,695</b>	<b>469,972</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>Utility Operating Income</b>	<b>68,695</b>	<b>469,972</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	6,968	7,432	16
Miscellaneous Nonoperating Income (421)	0	0	17
<b>Total Other Income</b>	<b>6,968</b>	<b>7,432</b>	18
<b>Total Income</b>	<b>75,663</b>	<b>477,404</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(24,212)	(24,212)	21
Other Income Deductions (426)	62,862	62,862	22
<b>Total Miscellaneous Income Deductions</b>	<b>38,650</b>	<b>38,650</b>	23
<b>Income Before Interest Charges</b>	<b>37,013</b>	<b>438,754</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	4,500	7,133	26
Amortization of Debt Discount and Expense (428)		23,478	27
Amortization of Premium on Debt--Cr. (429)	442	442	28
Interest on Debt to Municipality (430)	12,797	15,184	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>Total Interest Charges</b>	<b>16,855</b>	<b>45,353</b>	32
<b>Net Income</b>	<b>20,158</b>	<b>393,401</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	8,419,554	8,218,562	35
Balance Transferred from Income (433)	20,158	393,401	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)		192,409	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,439,712</b>	<b>8,419,554</b>	41



## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If 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 provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	3,036,530		3,036,530	3
<b>Total (Acct. 400)</b>	<b>3,036,530</b>	<b>0</b>	<b>3,036,530</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	2,036,010		2,036,010	6
<b>Total (Acct. 401-402)</b>	<b>2,036,010</b>	<b>0</b>	<b>2,036,010</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	468,086		468,086	9
<b>Total (Acct. 403)</b>	<b>468,086</b>	<b>0</b>	<b>468,086</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	463,739		463,739	15
<b>Total (Acct. 408)</b>	<b>463,739</b>	<b>0</b>	<b>463,739</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>68,695</b>	<b>0</b>	<b>68,695</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
INTEREST INCOME	6,968		6,968	23
<b>Total (Acct. 419)</b>	<b>6,968</b>	<b>0</b>	<b>6,968</b>	24
<b>Miscellaneous Nonoperating Income (421)</b>				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
<b>Total (Acct. 421)</b>	<b>0</b>	<b>0</b>	<b>0</b>	28
<b>TOTAL OTHER INCOME</b>	<b>6,968</b>	<b>0</b>	<b>6,968</b>	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				30
<b>Miscellaneous Amortization (425)</b>				31
Regulatory Liability (253) Amortization	(24,212)		(24,212)	32
<b>Total (Acct. 425)</b>	<b>(24,212)</b>	<b>0</b>	<b>(24,212)</b>	33
<b>Other Income Deductions (426)</b>				34
Depreciation Expense on Contributed Plant - Water		62,862	62,862	35
<b>Total (Acct. 426)</b>	<b>0</b>	<b>62,862</b>	<b>62,862</b>	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(24,212)</b>	<b>62,862</b>	<b>38,650</b>	37
<b>INTEREST CHARGES</b>				38
<b>Interest on Long-Term Debt (427)</b>				39

## 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.
- If 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 provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	4,500		4,500	40
<b>Total (Acct. 427)</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>	41
<b>Amortization of Premium on Debt--Cr. (429)</b>				42
AMORTIZATION OF PREMIUM	442		442	43
<b>Total (Acct. 429)</b>	<b>442</b>	<b>0</b>	<b>442</b>	44
<b>Interest on Debt to Municipality (430)</b>				45
Derived	12,797		12,797	46
<b>Total (Acct. 430)</b>	<b>12,797</b>	<b>0</b>	<b>12,797</b>	47
<b>Other Interest Expense (431)</b>				48
Derived	0		0	49
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	50
<b>TOTAL INTEREST CHARGES</b>	<b>16,855</b>	<b>0</b>	<b>16,855</b>	51
<b>NET INCOME</b>	<b>83,020</b>	<b>(62,862)</b>	<b>20,158</b>	52
<b>EARNED SURPLUS</b>				53
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				54
Derived	5,940,931	2,478,623	8,419,554	55
<b>Total (Acct. 216)</b>	<b>5,940,931</b>	<b>2,478,623</b>	<b>8,419,554</b>	56
<b>Balance Transferred from Income (433)</b>				57
Derived	83,020	(62,862)	20,158	58
<b>Total (Acct. 433)</b>	<b>83,020</b>	<b>(62,862)</b>	<b>20,158</b>	59
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>6,023,951</b>	<b>2,415,761</b>	<b>8,439,712</b>	60

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)	24,400				<b>24,400</b>	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold	24,400				<b>24,400</b>	4
Payroll					<b>0</b>	5
Materials					<b>0</b>	6
Taxes					<b>0</b>	7
<b>Total costs and expenses</b>	<b>24,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,400</b>	8
<b>Net Income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9

## Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	3,036,530				<b>3,036,530</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,036,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,036,530</b>	6

## Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	655,532		655,532	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>655,532</b>	<b>0</b>	<b>655,532</b>	<b>20</b>

## Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	9.0	1
Electric		2
Gas		3
Sewer		4

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	22,380,255	21,918,134	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,126,303	11,947,004	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>10,253,952</b>	<b>9,971,130</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	60,027	173,909	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>Total Other Property and Investments</b>	<b>60,027</b>	<b>173,909</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	1,014,608	1,094,969	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	461,579	488,035	23
Other Accounts Receivable (143)	67,935	65,770	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	36,944	32,838	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	2,119	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	249,686	271,252	33
Miscellaneous Current and Accrued Assets (174)	0	112,829	34
<b>Total Current and Accrued Assets</b>	<b>1,830,752</b>	<b>2,067,812</b>	35
<b>DEFERRED DEBITS</b>			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)	596,409	286,205	42
<b>Total Deferred Debits</b>	<b>596,409</b>	<b>286,205</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>12,741,140</b>	<b>12,499,056</b>	44

## Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	2,016,011	2,016,011	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	8,439,712	8,419,554	5
<b>Total Proprietary Capital</b>	<b>10,455,723</b>	<b>10,435,565</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	140,000	170,000	8
Advances from Municipality (223)	815,690	1,027,198	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>955,690</b>	<b>1,197,198</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	149,940	33,556	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	2,478	2,991	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	661,467	472,330	20
<b>Total Current and Accrued Liabilities</b>	<b>813,885</b>	<b>508,877</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	2,735	3,177	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	513,107	354,239	25
<b>Total Deferred Credits</b>	<b>515,842</b>	<b>357,416</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>12,741,140</b>	<b>12,499,056</b>	33



## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	21,918,134	0	0	0	2
	<b>21,918,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	18,563,405				5
Utility Plant in Service - Contributed Plant (101.2)	3,816,850				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
<b>Total Utility Plant</b>	<b>22,380,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	10,671,565				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,454,738				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
<b>Total Accumulated Provision</b>	<b>12,126,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>10,253,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	10,555,128	0	0	0	10,555,128	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	468,086				468,086	3
Depreciation Expense on Meters Charged to Sewer	56,511				56,511	4
Salvage	0				0	5
<b>Total credits</b>	<b>524,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>524,597</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	408,160				408,160	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>408,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,160</b>	10
<b>Balance end of year (111.1)</b>	<b>10,671,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,671,565</b>	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,391,876	0	0	0	1,391,876	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	62,862				62,862	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
<b>Total credits</b>	<b>62,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,862</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>1,454,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,454,738</b>	11

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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

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

## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	36,944	32,838	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Material and Supplies</b>	<b>36,944</b>	<b>32,838</b>	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				1
None				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				4
20106A GO Refunding Bonds	312	429	1,559	5
2014C Water and Sewer Revenue Bonds	131	429	1,176	6
None				7
<b>Total</b>	<b>443</b>		<b>2,735</b>	8

**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		2,016,011	1
<b>Balance end of year</b>		<b>2,016,011</b>	2



## 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)	
2014 Revenue Bonds	05/06/2014	05/01/2024	3.62%	140,000	1
<b>Total</b>				<b>140,000</b>	<b>2</b>

## Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					1
2016A GO Refunding Bond	04/19/2016	04/01/2021	1.26%	220,000	2
2018B GO Corporate Purpose Bonds	03/07/2018	04/01/2031	2.69%	150,000	3
Advance from municipality - water tower painting	08/15/2015	08/15/2024	1.00%	445,690	4
<b>Total for Account 223</b>				<b>815,690</b>	5

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	463,739	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	20,453	5
<b>Total accruals and other credits</b>	<b>484,192</b>	6
County, state and local taxes	434,100	7
Social Security taxes	47,007	8
PSC Remainder Assessment	3,085	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>484,192</b>	11
<b>Balance end of year</b>	<b>0</b>	12

## Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	0	1
2014 REVENUE BONDS (3%-3.625%)	850	4,500	4,650	700	2
<b>Subtotal Bonds (221)</b>	<b>850</b>	<b>4,500</b>	<b>4,650</b>	<b>700</b>	3
<b>Advances from Municipality (223)</b>	0	0	0	0	4
2016A General Obligation Bond	941	2,900	3,188	653	5
2018B GO Corporate Purpose Bonds	1,200	4,575	4,650	1,125	6
Advance from municipality		5,322	5,322	0	7
<b>Subtotal Advances from Municipality (223)</b>	<b>2,141</b>	<b>12,797</b>	<b>13,160</b>	<b>1,778</b>	8
<b>Other Long-Term Debt (224)</b>	0	0	0	0	9
None				0	10
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	11
<b>Notes Payable (231)</b>	0	0	0	0	12
None				0	13
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>Customer Deposits (235)</b>	0	0	0	0	15
None				0	16
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Total</b>	<b>2,991</b>	<b>17,297</b>	<b>17,810</b>	<b>2,478</b>	18

## Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
<b>Sinking Funds (125)</b>	0	1
Bond Redemption, Reserve and Construction Funds	60,027	2
<b>Total (Acct. 125)</b>	<b>60,027</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash	1,014,608	5
<b>Total (Acct. 131 )</b>	<b>1,014,608</b>	6
<b>Customer Accounts Receivable (142)</b>	0	7
Water	461,579	8
<b>Total (Acct. 142)</b>	<b>461,579</b>	9
<b>Other Accounts Receivable (143)</b>	0	10
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	53,285	12
Special Assessments	14,650	13
<b>Total (Acct. 143)</b>	<b>67,935</b>	14
<b>Accrued Utility Revenues (173)</b>	0	15
Accrued Utility Revenues	249,686	16
<b>Total (Acct. 173)</b>	<b>249,686</b>	17
<b>Miscellaneous Deferred Debits (186)</b>	0	18
Deferred Outflows of Resources	596,409	19
<b>Total (Acct. 186)</b>	<b>596,409</b>	20
<b>Accounts Payable (232 )</b>	0	21
Accounts Payable	149,940	22
<b>Total (Acct. 232 )</b>	<b>149,940</b>	23
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	0	24
Accrued liabilities	496,740	25
Net Pension Liability	143,297	26
Regulatory liability for pensions	21,430	27
<b>Total (Acct. 242)</b>	<b>661,467</b>	28
<b>Other Deferred Credits (253)</b>	0	29
Regulatory Liability	96,857	30
Deferred Inflows of Resources	416,250	31
<b>Total (Acct. 253)</b>	<b>513,107</b>	32

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## Balance Sheet Detail - Other Accounts

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Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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### Balance Sheet Detail - Other Accounts (Page F-22)

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

Account 143 - \$53,285 is for the Lead Pipe Removal Grant program that the City has requested for reimbursement. The Utility also has a receivable of \$14,650 for special assessments to property owners for work that was completed.

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## Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	18,332,344				<b>18,332,344</b>	2
Materials and Supplies	34,891				<b>34,891</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	10,613,346				<b>10,613,346</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	108,963				<b>108,963</b>	7
<b>Average Net Rate Base</b>	<b>7,644,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,644,926</b>	8
Net Operating Income	68,695				<b>68,695</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>0.90%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.90%</b>	10

**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)**

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	121,069	0	0	0	121,069	1
<b>Credits During Year</b>					<b>0</b>	2
None					<b>0</b>	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	24,212				<b>24,212</b>	5
<b>Balance End of Year</b>	<b>96,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,857</b>	6



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## Important Changes During the Year

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

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1. Acquisitions

None

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2. Leaseholder changes

None

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3. Extensions of service

None

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4. Estimated changes in revenues due to rate changes

None

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5. Obligations incurred or assumed, excluding commercial paper

None

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6. Formal proceedings with the Public Service Commission

None

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7. Any additional mattersNone

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	2,868,878	2,967,004	2
<b>Total Sales of Water</b>	<b>2,868,878</b>	<b>2,967,004</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	48,833	47,066	5
Rents from Water Property (472)	99,522	95,665	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	19,297	70,073	8
<b>Total Other Operating Revenues</b>	<b>167,652</b>	<b>212,804</b>	9
<b>Total Operating Revenues</b>	<b>3,036,530</b>	<b>3,179,808</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	7,144	9,949	12
Pumping Expenses (620-633)	346,175	316,667	13
Water Treatment Expenses (640-652)	514,420	481,449	14
Transmission and Distribution Expenses (660-678)	355,643	407,955	15
Customer Accounts Expenses (901-906)	200,276	110,902	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	612,352	442,006	18
<b>Total Operation and Maintenance Expenses</b>	<b>2,036,010</b>	<b>1,768,928</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	468,086	458,412	21
Amortization Expense (404-407)	0		22
Taxes (408)	463,739	482,496	23
<b>Total Other Operating Expenses</b>	<b>931,825</b>	<b>940,908</b>	24
<b>Total Operating Expenses</b>	<b>2,967,835</b>	<b>2,709,836</b>	25
<b>NET OPERATING INCOME</b>	<b>68,695</b>	<b>469,972</b>	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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	4,902	235,201	952,879	10
Commercial (461.2)	347	95,048	282,876	11
Industrial (461.3)	57	508,647	759,880	12
Public Authority (461.4)	24	13,890	44,732	13
Multifamily Residential (461.5)	225	76,274	251,043	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>5,555</b>	<b>929,060</b>	<b>2,291,410</b>	16
Private Fire Protection Service (462)	62		46,414	17
Public Fire Protection Service (463)	5,651		531,054	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>11,268</b>	<b>929,060</b>	<b>2,868,878</b>	22

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

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Use a separate line for each delivery point.
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- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

## Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	531,054	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Total Public Fire Protection Service (463)</b>	<b>531,054</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	48,833	7
<b>Total Forfeited Discounts (470)</b>	<b>48,833</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	99,522	10
<b>Total Rents from Water Property (472)</b>	<b>99,522</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	18,725 *	16
Hydrant Permit	45	17
Scrap Sale and other adjustments	527 *	18
<b>Total Other Water Revenues (474)</b>	<b>19,297</b>	19

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## Other Operating Revenues (Water)

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

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

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

Return on net investment in meter charges to sewer department for \$18,725

Sale of Scrap - sales of scrap valves and piping to United Milwaukee Scrap

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## Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		7,144	7,144	7,519	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	2,430	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
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>7,144</b>	<b>7,144</b>	<b>9,949</b>	14
<b>PUMPING EXPENSES</b>					15
Operation Supervision and Engineering (620)	16,776		16,776	15,980	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)		213,343	213,343	203,599	19
Pumping Labor and Expenses (624)	28,008		28,008	25,313	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)			0	0	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	14,004	8,216	22,220	14,812	25
Maintenance of Power Production Equipment (632)	14,004	1,590	15,594	14,103	26
Maintenance of Pumping Equipment (633)	45,828	4,406	50,234	42,860	27
<b>Total Pumping Expenses</b>	<b>118,620</b>	<b>227,555</b>	<b>346,175</b>	<b>316,667</b>	28
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)	29,671		29,671	28,268	30
Chemicals (641)		79,624	79,624	74,206	31
Operation Labor and Expenses (642)	88,635	135,304	223,939	199,272	32
Miscellaneous Expenses (643)		18,546	18,546	18,475	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	56,033	12,357	68,390	74,445	36
Maintenance of Water Treatment Equipment (652)	74,461	19,789	94,250	86,783	37
<b>Total Water Treatment Expenses</b>	<b>248,800</b>	<b>265,620</b>	<b>514,420</b>	<b>481,449</b>	38
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)	8,388	376	8,764	8,562	40

## 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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
Storage Facilities Expenses (661)			0	0	41
Transmission and Distribution Lines Expenses (662)	20,047		20,047	20,544	42
Meter Expenses (663)	10,761		10,761	3,565	43
Customer Installations Expenses (664)	11,300	327	11,627	11,013	44
Miscellaneous Expenses (665)		9,689	9,689	13,909	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)		1,038	1,038	1,125	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)			0	0	49
Maintenance of Transmission and Distribution Mains (673)	59,257	122,517	181,774	252,909 *	50
Maintenance of Services (675)	32,221	8,938	41,159	41,149	51
Maintenance of Meters (676)	14,721	8,392	23,113	9,738 *	52
Maintenance of Hydrants (677)	40,087	7,584	47,671	45,441	53
Maintenance of Miscellaneous Plant (678)			0	0	54
<b>Total Transmission and Distribution Expenses</b>	<b>196,782</b>	<b>158,861</b>	<b>355,643</b>	<b>407,955</b>	55
<b>CUSTOMER ACCOUNTS EXPENSES</b>					56
Supervision (901)	12,130		12,130	3,979	57
Meter Reading Expenses (902)	11,013	17,464	28,477	7,146 *	58
Customer Records and Collection Expenses (903)	64,961	94,708	159,669	99,777 *	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
<b>Total Customer Accounts Expenses</b>	<b>88,104</b>	<b>112,172</b>	<b>200,276</b>	<b>110,902</b>	63
<b>SALES EXPENSES</b>					64
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	66
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					67
Administrative and General Salaries (920)			0	0	68
Office Supplies and Expenses (921)			0	0	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		147,973	147,973	105,101 *	71
Property Insurance (924)		12,420	12,420	12,420	72
Injuries and Damages (925)		78,648	78,648	39,324 *	73
Employee Pensions and Benefits (926)		349,156	349,156	270,898 *	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		20,929	20,929	14,263	77
Rents (931)			0	0	78
Maintenance of General Plant (932)	3,226		3,226	0	79
<b>Total Administrative and General Expenses</b>	<b>3,226</b>	<b>609,126</b>	<b>612,352</b>	<b>442,006</b>	80



## 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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>655,532</b>	<b>1,380,478</b>	<b>2,036,010</b>	<b>1,768,928</b>	81

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## Water Operation & Maintenance Expenses

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- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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. Please see the help document for examples.**

Account 673 - There was more road restoration and water main breaks in 2018 than in 2019.

Account 676 - Sewer department changed the rate it is reimbursing the water utility for in regards to billing functions.

Account 902 - There was an increase in fees for the hosted server and meter read system.

Account 903 - Sewer department changed the rate it is reimbursing the water utility for in regards to billing functions and the City began billing a higher rate for treasurer, City Attorney and City Clerk services.

Account 923 - An increase in accounting services and computer programming services in 2019.

Account 925 - Increase in billing percentage by the City for workers compensation and Liability to the water utility.

Account 926 - Increase in pension expenses due to adjustments for WRS.

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**Taxes (Acct. 408 - Water)**

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	434,100	452,087	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	20,453	19,783	2
<b>Net Property Tax Equivalent</b>	<b>413,647</b>	<b>432,304</b>	3
Social Security	47,007	47,011	4
PSC Remainder Assessment	3,085	3,181	5
<b>Total Tax Expense</b>	<b>463,739</b>	<b>482,496</b>	6

## Water Property Tax Equivalent - Detail

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

### COUNTY: MILWAUKEE(1)

#### SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.878726
3. Local Tax Rate	mills	9.658343
4. School Tax Rate	mills	10.469451
5. Vocational School Tax Rate	mills	1.202885
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.673107
<b>8. Total Tax Rate</b>	<b>mills</b>	<b>28.882512</b>
9. Less: State Credit	mills	1.691370
<b>11. Net Tax Rate</b>	<b>mills</b>	<b>27.191142</b>

#### PROPERTY TAX EQUIVALENT CALCULATION

<b>12. Local Tax Rate</b>	mills	<b>9.658343</b>
<b>13. Combined School Tax Rate</b>	mills	<b>11.672336</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>21.330679</b>
<b>16. Total Tax Rate</b>	mills	<b>28.882512</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.738533</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>27.191142</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>20.081547</b>
20. Utility Plant, Jan 1	\$	21,918,134
21. Materials & Supplies	\$	32,838
<b>22. Subtotal</b>	<b>\$</b>	<b>21,950,972</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	<b>\$</b>	<b>21,950,972</b>
25. Assessment Ratio	dec.	0.984778
<b>26. Assessed Value</b>	<b>\$</b>	<b>21,616,834</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>20.081547</b>
<b>28. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>434,100</b>

### PROPERTY TAX EQUIVALENT - TOTAL

#### PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	21,918,134
2. Materials & Supplies	\$	32,838
<b>3. Subtotal</b>	<b>\$</b>	<b>21,950,972</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	<b>\$</b>	<b>21,950,972</b>
<b>6. Assessed Value</b>	<b>\$</b>	<b>21,616,834</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>434,100</b>
8. Tax Equivalent per 1994 PSC Report	\$	263,442
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	<b>\$</b>	<b>434,100</b>

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## Water Property Tax Equivalent - Detail

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

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

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

Other Non-Local Tax Rate is for Milwaukee Metropolitan Sewerage District (MMSD).

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	969,757				969,757	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	100,698				100,698	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>1,070,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,070,455</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	4,961				4,961	16
Structures and Improvements (321)	588,841				588,841	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	910,694	23,800	20,500		913,994	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	210,577	9,244	5,000		214,821	21
<b>Total Pumping Plant</b>	<b>1,715,073</b>	<b>33,044</b>	<b>25,500</b>	<b>0</b>	<b>1,722,617</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	15,731				15,731	24
Structures and Improvements (331)	2,132,321	136,400	55,000		2,213,721 *	25
Sand or Other Media Filtration Equipment (332)	1,789,215	20,743	4,140		1,805,818	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>3,937,267</b>	<b>157,143</b>	<b>59,140</b>	<b>0</b>	<b>4,035,270</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	9,752				9,752	31
Structures and Improvements (341)	5				5	32
Distribution Reservoirs and Standpipes (342)	280,641				280,641	33
Transmission and Distribution Mains (343)	5,663,886	200,040	3,061		5,866,865 *	34
Services (345)	1,333,525	135,522	904		1,468,143 *	35
Meters (346)	2,068,481	284,735	311,801		2,041,415 *	36

## 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 \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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)	
Hydrants (348)	1,077,572	21,999	254		1,099,317	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>10,433,862</b>	<b>642,296</b>	<b>316,020</b>	<b>0</b>	<b>10,760,138</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	9,353				9,353	43
Computer Equipment (391.1)	218,846	6,900			225,746	44
Transportation Equipment (392)	122,210				122,210	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	180,184	1,300			181,484	47
Laboratory Equipment (395)	47,555				47,555	48
Power Operated Equipment (396)	73,506				73,506	49
Communication Equipment (397)	26,830				26,830	50
SCADA Equipment (397.1)	266,143	29,598	7,500		288,241	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>944,627</b>	<b>37,798</b>	<b>7,500</b>	<b>0</b>	<b>974,925</b>	53
<b>Total utility plant in service directly assignable</b>	<b>18,101,284</b>	<b>870,281</b>	<b>408,160</b>	<b>0</b>	<b>18,563,405</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>18,101,284</b>	<b>870,281</b>	<b>408,160</b>	<b>0</b>	<b>18,563,405</b>	56

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

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- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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

**Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.**

Account 331 - Additions for roofing of \$125,199 and deletion of old roofing for \$50,000. Additions for filter room lighting of \$6,640 and deletions of old lighting for \$2,500. Additions for Boiler control panel of \$4,561.07 and deletion of old panel of \$2,500.

Account 343 - Additions for slurry, parts and labor for work orders 423-431 and Adams Mallory Water Main. Deletion for old water mains that were replaced.

Account 345 - Additions for Adams Mallory Water Main and lead service replacement and deletions for retired water services.

Account 346 - Additions for meter and MTU.

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**Retirements for one or more accounts exceed \$50,000, please explain.**

Account 346 - Deletions for old meters that were replaced in 2019

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	2,871,686				<b>2,871,686</b>	34
Services (345)	676,618				<b>676,618</b>	35
Meters (346)	0				0	36

## 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 \$50,000 (class AB) or \$25,000 (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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

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)	
Hydrants (348)	268,546				<b>268,546</b>	37
Other Transmission and Distribution Plant (349)	0				<b>0</b>	38
<b>Total Transmission and Distribution Plant</b>	<b>3,816,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,816,850</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				<b>0</b>	41
Structures and Improvements (390)	0				<b>0</b>	42
Office Furniture and Equipment (391)	0				<b>0</b>	43
Computer Equipment (391.1)	0				<b>0</b>	44
Transportation Equipment (392)	0				<b>0</b>	45
Stores Equipment (393)	0				<b>0</b>	46
Tools, Shop and Garage Equipment (394)	0				<b>0</b>	47
Laboratory Equipment (395)	0				<b>0</b>	48
Power Operated Equipment (396)	0				<b>0</b>	49
Communication Equipment (397)	0				<b>0</b>	50
SCADA Equipment (397.1)	0				<b>0</b>	51
Miscellaneous Equipment (398)	0				<b>0</b>	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	53
<b>Total utility plant in service directly assignable</b>	<b>3,816,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,816,850</b>	54
Common Utility Plant Allocated to Water Department	0				<b>0</b>	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>3,816,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,816,850</b>	56

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<b>SOURCE OF SUPPLY PLANT</b>									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	677,693	1.70%	16,486					694,179	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	70,137	1.80%	1,813					71,950	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>747,830</b>		<b>18,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>766,129</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	571,796	3.20%	17,044					588,840	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	717,749	4.40%	40,143	20,500				737,392	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	188,848	4.40%	9,362	5,000				193,210	14
<b>Total Pumping Plant</b>	<b>1,478,393</b>		<b>66,549</b>	<b>25,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,519,442</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	1,966,329	3.20%	69,535	55,000				1,980,864	17
Sand or Other Media Filtration Equipment (332)	1,611,701	3.30%	59,318	4,140				1,666,879	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
<b>Total Water Treatment Plant</b>	<b>3,578,030</b>		<b>128,853</b>	<b>59,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,647,743</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	1	3.20%	1					2	23
Distribution Reservoirs and Standpipes (342)	280,638	1.90%						280,638	24
Transmission and Distribution Mains (343)	1,342,036	1.30%	74,911	3,061				1,413,886	25
Services (345)	571,937	2.90%	40,624	904				611,657	26
Meters (346)	1,452,996	5.50%	113,022	311,801				1,254,217	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)	333,050	2.20%	23,946	254				356,742	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,980,658</b>		<b>252,504</b>	<b>316,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,917,142</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	9,103	5.80%	250					9,353	33
Computer Equipment (391.1)	169,969	26.70%	6,034					176,003	34
Transportation Equipment (392)	122,210	13.30%						122,210	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	125,435	5.80%	10,488					135,923	37
Laboratory Equipment (395)	39,640	5.80%	2,758					42,398	38
Power Operated Equipment (396)	59,227	7.50%	5,513					64,740	39
Communication Equipment (397)	19,695	15.00%	3,595					23,290	40
SCADA Equipment (397.1)	224,932	9.20%	25,502	7,500				242,934	41
Miscellaneous Equipment (398)	0							0	42
<b>Total General Plant</b>	<b>770,211</b>		<b>54,140</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>816,851</b>	43
<b>Total accum. prov. directly assignable</b>	<b>10,555,122</b>		<b>520,345</b>	<b>408,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,667,307</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>10,555,122</b>		<b>520,345</b>	<b>408,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,667,307</b>	46

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<b>SOURCE OF SUPPLY PLANT</b>									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	855,659	1.30%	37,332					<b>892,991</b>	25
Services (345)	390,440	2.90%	19,622					<b>410,062</b>	26
Meters (346)	0							<b>0</b>	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)	145,778	2.20%	5,908					151,686	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,391,877</b>		<b>62,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,454,739</b>	30
<b>GENERAL PLANT</b>									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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>Total accum. prov. directly assignable</b>	<b>1,391,877</b>		<b>62,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,454,739</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>1,391,877</b>		<b>62,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,454,739</b>	46

## Age of Water Mains

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

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
4.000				1,240							1,240	1
6.000		12,681	19,889	55,667	27,319	2,607	391	1,768	48,829	7,740	176,891	2
8.000		979		11,523	10,377	1,196	4,808	5,892	13,281	1,383	49,439	3
10.000		969		5,763	6,269	16,452				1,080	30,533	4
12.000				4,003	14,645	4,136	5,344	5,854	6,965	7,306	48,253	5
14.000					1,483						1,483	6
16.000					8,646		3,592				12,238	7
20.000			3,058								3,058	8
24.000						2,753					2,753	9
30.000						1,670					1,670	10
<b>Total</b>	<b>0</b>	<b>14,629</b>	<b>22,947</b>	<b>78,196</b>	<b>68,739</b>	<b>28,814</b>	<b>14,135</b>	<b>13,514</b>	<b>69,075</b>	<b>17,509</b>	<b>327,558</b>	11

Describe source of information used to develop data:  
**Utility Fixed asset records**

## Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- 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		93,805	23,288	67,718			91,006	1
February		88,342	19,637	65,928			85,565	2
March		93,258	18,093	72,343			90,436	3
April		86,269	16,444	68,049			84,493	4
May		87,591	16,274	70,189			86,463	5
June		98,994	21,111	77,517			98,628	6
July		106,909	28,325	77,758			106,083	7
August		107,000	29,017	77,517			106,534	8
September		94,901	23,041	70,677			93,718	9
October		95,412	23,023	71,974			94,997	10
November		85,931	14,424	69,866			84,290	11
December		86,470	12,709	71,207			83,916	12
<b>TOTAL</b>	<b>0</b>	<b>1,124,882</b>	<b>245,386</b>	<b>860,743</b>	<b>0</b>	<b>0</b>	<b>1,106,129</b>	13



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## Sources of Water Supply - Statistics

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- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

### Sources of Water Supply - Statistics (Page W-14)

**Raw Ground Water is less than Finished Ground Water, please explain.**

Water listed as finished ground water is raw water pumped to 2 industrial customers for process and cooling applications.

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## Water Audit and Other Statistics

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

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	1,106,129
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>1,106,129</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	929060
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
<b>Gallons (000s) of Non-Revenue Water</b>	<b>177,069</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	20
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	21,050
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>21,070</b>
<b>Total Water Loss</b>	<b>155,999</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	15
Gallons (000s) estimated due to data and billing errors	3150
Gallons (000s) estimated due to customer meter under-registration	22,485
<b>Subtotal Apparent Losses</b>	<b>25,650</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	136,500
Gallons (000s) estimated due to unreported and background leakage	(6,151)
<b>Subtotal Real Losses (leakage)</b>	<b>130,349</b>
Non-Revenue Water as percentage of net water supplied	16%
Total Water Loss as percentage of net water supplied	14%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,250
Date of maximum	07/11/2019
Cause of maximum	
Seasonal demand	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,740
Date of minimum	12/25/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	2,915,520
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	18
Number of service breaks repaired this year	3

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## Sources of Water Supply - Well Information

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- 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- - -

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**Sources of Water Supply - Intake Information**

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<b>Description (a)</b>	<b>Distance From Shore (feet) (b)</b>	<b>Depth Below Surface (feet) (c)</b>	<b>Diameter (inches) (d)</b>	
Intake #1	2,800	22	24	1
Intake #2	5,600	40	42	2

## Pumping & Power Equipment

Identification (a)	Location (b)	Pump					Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse- power (l)	
#1 BACKWASH	CLEARWELL	Standby	Treatment	1954	Vertical Turbine	4,000	1954	Electric	75 *	1
#1 HS	CLEARWELL	Primary	Distribution	1954	Vertical Turbine	823	1954	Electric	40	2
#1 RWP	INTAKE WELL	Primary	Treatment	2005	Vertical Turbine	2,200	2019	Electric	200	3
#2 BACKWASH	CLEARWELL	Standby	Treatment	1963	Centrifugal	4,000	2000	Electric	75	4
#2 HS	CLEARWELL	Primary	Distribution	1995	Vertical Turbine	1,666	1995	Electric	75	5
#2 RWP	INTAKE WELL	Primary	Treatment	2013	Vertical Turbine	2,200	1999	Electric	200	6
#3 RWP	INTAKE WELL	Primary	Treatment	2013	Vertical Turbine	3,275	1998	Natural Gas	450	7
#3 HS	CLEARWELL	Primary	Distribution	1954	Vertical Turbine	2,292	1954	Electric	125	8
#3 RWP	INTAKE WELL	Primary	Treatment	1998	Vertical Turbine	2,770	1998	Electric	300	9
#4 HS	CLEARWELL	Primary	Distribution	2007	Vertical Turbine	2,400	2007	Electric	125	10
#4 RWP	INTAKE WELL	Primary	Treatment	2016	Vertical Turbine	2,800	2019	Electric	250	11
EMERGENCY HS PUMP	CLEARWELL	Standby	Distribution	1954	Vertical Turbine	2,292	1988	Natural Gas	150	12

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**Pumping & Power Equipment**

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**Pumping & Power Equipment (Page W-18)**

**General Footnote**

Actual capacity on all pumps checked in 2018 as part of a efficiency project.

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**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)	
Pabst Ave	2	1954	Elevated Tank	Steel	170	500,000	1
Plant Res	1	1954	Reservoir	Concrete	0	2,000,000	2

## 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)
1Raw Pump Station	1973	14	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input checked="" type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	No		1
Treatment Plant	1954	6	<input checked="" type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input 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"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	pre-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 funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- 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 Metal	Distribution	3	535				535	1
Other Metal	Distribution	4	739				739	2
Other Metal	Distribution	6	144,181		1,241		142,940	3
Other Plastic	Distribution	6	3,002				3,002	4
Other Metal	Distribution	8	44,606	596			45,202	5
Other Plastic	Distribution	8	14,694	645			15,339	6
Other Metal	Distribution	10	33,234				33,234	7
Other Plastic	Distribution	10	1,874				1,874	8
Other Metal	Distribution	12	14,196				14,196	9
Other Metal	Transmission	12	32,342				32,342	10
Other Plastic	Distribution	12	3,321				3,321	11
Other Metal	Transmission	14	1,488				1,488	12
Other Metal	Transmission	16	14,635				14,635	13
Other Metal	Transmission	20	8,914				8,914	14
Other Metal	Transmission	24	2,622				2,622	15
Other Metal	Transmission	30	1,441				1,441	16
<b>Total Within Municipality</b>			<b>321,824</b>	<b>1,241</b>	<b>1,241</b>		<b>321,824</b>	17
<b>Total Utility</b>			<b>321,824</b>	<b>1,241</b>	<b>1,241</b>		<b>321,824</b>	18

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## Water Mains

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- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- 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.**

Main replacement funded by utility cash.

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## 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	0.625	411				411		1
Lead	0.750	308		26		282		2
Other Metal	0.750	1,051			(1,051)	0		3
Copper	0.750				1,051	1,051		4
Lead	1.000	850				850		5
Other Metal	1.000	2,797			(2,797)	0		6
Copper	1.000				2,797	2,797		7
HDPE	1.250		26		179	205		8
Lead	1.250	9				9		9
Other Metal	1.250	20			(20)	0		10
Copper	1.250				20	20		11
Other Plastic	1.250	179			(179)	0		12
Lead	1.500	10		1		9		13
Other Metal	1.500	50			(50)	0		14
Copper	1.500		1		50	51		15
HDPE	2.000				3	3		16
Other Metal	2.000	67			(67)	0		17
Copper	2.000				67	67		18
Other Plastic	2.000	3			(3)	0		19
Other Metal	3.000	15			(15)	0		20
Unlined Cast Iron (pre-early 1950's)	3.000				15	15		21
Other Metal	4.000	18			(18)	0		22
Other Plastic	4.000	1			(1)	0		23
Unlined Cast Iron (pre-early 1950's)	4.000				18	18		24
PVC	4.000				1	1		25
Ductile Iron, Lined (late 1960's to present)	6.000				9	9		26
HDPE	6.000				2	2		27
Other Metal	6.000	29			(29)	0		28
Other Plastic	6.000	8			(8)	0		29
Unlined Cast Iron (pre-early 1950's)	6.000				20	20		30
PVC	6.000				6	6	4	31

## 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)	8.000			9	9		32
Other Metal	8.000	30		(30)	0		33
Other Plastic	8.000	3		(3)	0		34
Unlined Cast Iron (pre-early 1950's)	8.000			21	21		35
PVC	8.000			3	3	6	36
Lined Cast Iron (mide-1950's to early 1970)	10.000			2	2		37
Other Metal	10.000	5		(5)	0		38
Unlined Cast Iron (pre-early 1950's)	10.000			3	3		39
Lined Cast Iron (mide-1950's to early 1970)	12.000			4	4		40
Other Metal	12.000	4		(4)	0		41
<b>Utility Total</b>		<b>5,868</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>5,868</b>	<b>10</b>

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## Utility-Owned Water Service Lines

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

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

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

Service replacements were funded by utility cash

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

adjustments were to move items counted as other metal to the proper service material.

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## Meters

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

### Number of Utility-Owned Meters

### Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	5,984	1,400	1,400		5,984	1,254	4,854	207	10	1	93							819	5,984	1
3/4	214		20		194	40	104	37	5		28							20	194	2
1	115	24	34		105	58	5	35	10	2	45							8	105	3
1 1/2	72				72	21		38	6		24							4	72	4
2	81	3	3		81	22		22	10	10	29							10	81	5
2 1/2	5				5	5									5				5	6
3	17	2	4		15	15		5		6	4								15	7
4	15	2	2		15	15		5	6	4									15	8
6	9	1			10	10		1	7	2									10	9
8	3				3	3			2		1								3	10
10	1				1	1			1										1	11
Total	6,516	1,432	1,463		6,485	1,444	4,963	350	57	25	224				5		861	6,485		12

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## Meters

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

**1. Indicate your residential meter replacement schedule:**

Meters tested once every 10 years and replaced as needed

☒ All meters replaced within 20 years of installation

Other schedule as approved by PSC

**2. Indicate the method(s) used to read customer meters**

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

☒ Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 6485)

Other

## 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.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	593	3	3		593	2
<b>Total Fire Hydrants</b>	<b>593</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>593</b>	<b>3</b>
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	593
Number of Distribution System Valves end of year	779
Number of Distribution Valves operated during Year	410



## 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)	
Station Meter	16	Raw to treatment plant	Ultrasonic	05/15/2019	1
Station Meter	16	To Distribution	Other	01/31/2018	2
Station Meter	16	To Distribution 2	Other	01/31/2018	3
Station Meter	20	Raw ti Industry	Other	06/15/2019	4

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## List of All Station and Wholesale Meters

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

### List of All Station and Wholesale Meters (Page W-26)

There are one or more meters where Type is "Other," please explain.

Meters listed as other are Venturi meters

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## 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. Do not include leak detection, other water loss program costs.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

## Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Cudahy (City) **	5,555	1
<b>Total - Milwaukee County</b>	<b>5,555</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>5,555</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>5,555</b>	<b>4</b>

\*\* = 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	0.625	1,044				1,044			1
Lead	0.750	360		6		354		5	2
Copper	0.750	850				850			3
Lead	1.000	9				9			4
Copper	1.000	2,797				2,797			5
HDPE	1.250	193	6			199			6
Lead	1.500	10				10			7
Copper	1.500	50				50			8
HDPE	2.000	3				3			9
Copper	2.000	67				67			10
Unlined Cast Iron (pre-early 1950's)	3.000	3				3			11
Unlined Cast Iron (pre-early 1950's)	4.000	18				18			12
PVC	4.000	1				1			13
Unlined Cast Iron (pre-early 1950's)	6.000	29				29			14
PVC	6.000	8				8			15
Unlined Cast Iron (pre-early 1950's)	8.000	30				30			16
PVC	8.000	3				3			17
Ductile Iron, Lined (late 1960's to present)	10.000	5				5			18
Ductile Iron, Lined (late 1960's to present)	12.000	4				4			19
<b>Utility Total</b>		<b>5,484</b>	<b>6</b>	<b>6</b>		<b>5,484</b>			<b>20</b>