



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MILTON CITY OF MUN WTR UTY

710 S JANESVILLE ST  
MILTON, WI 53563

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For the Year Ended: DECEMBER 31, 2015

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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I **DANIEL NELSON, FINANCE DIRECTOR/TREASURER** of **MILTON CITY OF MUN WTR UTY**, 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: **3/28/2016**

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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: DANIEL NELSON

Title: FINANCE DIRECTOR/TREASURER

Mailing Address: 710 S JANESVILLE ST  
MILTON, WI 53563

Phone: (608) 868-6900

Email Address: DNELSON@MILTON-WI.GOV

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

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Name:

Title:

Mailing Address:

Phone:

Email Address:

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

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Name: HOWARD ROBINSON

Title: PUBLIC WORKS DIRECTOR

Mailing Address: 150 NORTHSIDE DRIVE  
MILTON, WI 53563

Phone: (608) 868-6914

Email Address: HROBINSON@MILTON-WI.GOV

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

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Name: ANNISA WELCH

Title: MAYOR

Mailing Address: 710 S JANESVILLE ST  
MILTON, WI 53563

Phone: (608) 868-6900

Email Address: AWELCH@MILTON-WI.GOV

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## Identification and Ownership - Governing Authority and Audit Information

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**Utility Governing Authority**

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

**Audit Information**

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

Date of most recent audit report: 06/24/2015

Period covered by most recent audit: 12/31/14

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

Name: MONICA HAUSER

Title: MANAGING PARTNER

Organization Name: HAWKINS ASH CPAS

USPS Address: 500 SOUTH SECOND ST #200

City State Zip LA CROSSE, WI 54601

Telephone: (608) 784-7737

Email Address: MHAUSER@HAWKINSASHCPAS.COM

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

Are any the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? **NO**

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	1,150,126	1,122,416	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	386,784	516,008	4
Depreciation Expense (403)	224,704	219,219	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	204,553	185,148	7
<b>Total Operating Expenses</b>	<b>816,041</b>	<b>920,375</b>	8
<b>Net Operating Income</b>	<b>334,085</b>	<b>202,041</b>	9
Income from Utility Plant Leased to Others (412-413)		0	10
<b>Utility Operating Income</b>	<b>334,085</b>	<b>202,041</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)	3,156	4,298	16
Miscellaneous Nonoperating Income (421)	1,000	345	17
<b>Total Other Income</b>	<b>4,156</b>	<b>4,643</b>	18
<b>Total Income</b>	<b>338,241</b>	<b>206,684</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(26,381)	(26,381)	21
Other Income Deductions (426)	47,440	52,275	22
<b>Total Miscellaneous Income Deductions</b>	<b>21,059</b>	<b>25,894</b>	23
<b>Income Before Interest Charges</b>	<b>317,182</b>	<b>180,790</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	34,229	22,140	26
Amortization of Debt Discount and Expense (428)	41,364	0	27
Amortization of Premium on Debt--Cr. (429)		0	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		0	31
<b>Total Interest Charges</b>	<b>75,593</b>	<b>22,140</b>	32
<b>Net Income</b>	<b>241,589</b>	<b>158,650</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	6,272,704	6,114,054	35
Balance Transferred from Income (433)	241,589	158,650	36
Miscellaneous Credits to Surplus (434)		0	37
Miscellaneous Debits to Surplus--Debit (435)		0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)		0	40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,514,293</b>	<b>6,272,704</b>	41

## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	1,150,126		1,150,126	3
<b>Total (Acct. 400)</b>	1,150,126	0	1,150,126	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	386,784		386,784	6
<b>Total (Acct. 401-402)</b>	386,784	0	386,784	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	224,704		224,704	9
<b>Total (Acct. 403)</b>	224,704	0	224,704	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	0	0	0	13
<b>Taxes (408)</b>	0	0	0	14
Derived	204,553		204,553	15
<b>Total (Acct. 408)</b>	204,553	0	204,553	16
<b>TOTAL UTILITY OPERATING INCOME</b>	334,085	0	334,085	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	0		0	20
<b>Total (Acct. 415-416)</b>	0	0	0	21
<b>Interest and Dividend Income (419)</b>	0	0	0	22
<b>INVESTMENT INCOME</b>	3,156		3,156	23
<b>Total (Acct. 419)</b>	3,156	0	3,156	24
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	25
Contributed Plant - Water		1,000	1,000	26
Impact Fees - Water			0	27
<b>Total (Acct. 421)</b>	0	1,000	1,000	28
<b>TOTAL OTHER INCOME</b>	3,156	1,000	4,156	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	30
<b>Miscellaneous Amortization (425)</b>	0	0	0	31
Regulatory Liability (253) Amortization	(26,381)		(26,381)	32
<b>Total (Acct. 425)</b>	(26,381)	0	(26,381)	33
<b>Other Income Deductions (426)</b>	0	0	0	34
Depreciation Expense on Contributed Plant - Water		47,440	47,440	35
<b>Total (Acct. 426)</b>	0	47,440	47,440	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(26,381)	47,440	21,059	37
<b>INTEREST CHARGES</b>	0	0	0	38
<b>Interest on Long-Term Debt (427)</b>	0	0	0	39
Derived	34,229		34,229	40

## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>Total (Acct. 427)</b>	34,229	0	34,229	41
<b>Amortization of Debt Discount and Expense (428)</b>	0	0	0	42
DEBT ISSUANCE COSTS ON 2015A WATER REVENUE BONDS	41,364		41,364	43
<b>Total (Acct. 428)</b>	41,364	0	41,364	44
<b>Interest on Debt to Municipality (430)</b>	0	0	0	45
Derived	0		0	46
<b>Total (Acct. 430)</b>	0	0	0	47
<b>Other Interest Expense (431)</b>	0	0	0	48
Derived	0		0	49
<b>Total (Acct. 431)</b>	0	0	0	50
<b>TOTAL INTEREST CHARGES</b>	75,593	0	75,593	51
<b>NET INCOME</b>	288,029	(46,440)	241,589	52
<b>EARNED SURPLUS</b>	0	0	0	53
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	54
Derived	4,290,184	1,982,520	6,272,704	55
<b>Total (Acct. 216)</b>	4,290,184	1,982,520	6,272,704	56
<b>Balance Transferred from Income (433)</b>	0	0	0	57
Derived	288,029	(46,440)	241,589	58
<b>Total (Acct. 433)</b>	288,029	(46,440)	241,589	59
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	4,578,213	1,936,080	6,514,293	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)					0	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
<b>Total costs and expenses</b>	0	0	0	0	0	8
<b>Net Income (or loss)</b>	0	0	0	0	0	9

## Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	1,150,126				<b>1,150,126</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>1,150,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,150,126</b>	6

### Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	179,314		179,314	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>179,314</b>	<b>0</b>	<b>179,314</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	3.5	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)	10,852,985	10,635,951	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,333,750	3,096,453	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>7,519,235</b>	<b>7,539,498</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)	73,118	97,491	12
Sinking Funds (125)	357,248	0	13
Depreciation Fund (126)	185,325	185,325	14
Other Special Funds (128)	0	0	15
<b>Total Other Property and Investments</b>	<b>615,691</b>	<b>282,816</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	400,577	257,564	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	2,515,992	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	212,676	201,387	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	12,200	8,098	26
Plant Materials and Operating Supplies (154)	23,328	23,328	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
<b>Total Current and Accrued Assets</b>	<b>3,164,773</b>	<b>490,377</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	25,380	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)	0	0	42
<b>Total Deferred Debits</b>	<b>25,380</b>	<b>0</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>11,325,079</b>	<b>8,312,691</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)	835,237	835,237	3
Appropriated Earned Surplus (215)	299,325	299,325	4
Unappropriated Earned Surplus (216)	6,514,293	6,272,704	5
<b>Total Proprietary Capital</b>	<b>7,648,855</b>	<b>7,407,266</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	3,095,000	290,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>3,095,000</b>	<b>290,000</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	34,279	15,881	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	75	85	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	26,796	3,867	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	110,212	148,886	20
<b>Total Current and Accrued Liabilities</b>	<b>171,362</b>	<b>168,719</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	409,862	446,706	25
<b>Total Deferred Credits</b>	<b>409,862</b>	<b>446,706</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>11,325,079</b>	<b>8,312,691</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	10,635,951	0	0	0	2
	<b>10,635,951</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)	7,800,953				5
Utility Plant in Service - Contributed Plant (101.2)	2,926,987				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)	125,045				11
<b>Total Utility Plant</b>	<b>10,852,985</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)	2,340,863				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	992,887				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>3,333,750</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>7,519,235</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)	2,151,006	0	0	0	2,151,006	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	224,704				224,704	3
Depreciation Expense on Meters Charged to Sewer	13,803				13,803	4
Salvage					0	5
<b>Total credits</b>	<b>238,507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,507</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	48,650				48,650	8
Cost of Removal					0	9
<b>Total debits</b>	<b>48,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,650</b>	10
<b>Balance end of year (111.1)</b>	<b>2,340,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,340,863</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)	945,447	0	0	0	945,447	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	47,440				47,440	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
<b>Total credits</b>	<b>47,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,440</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					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>992,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>992,887</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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	23,328	<b>23,328</b>	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Material and Supplies</b>	<b>23,328</b>	<b>23,328</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>				
2015A WATER REVENUE BONDS	0	0	25,380	1 2
<b>Total</b>	<b>0</b>		<b>25,380</b>	3
<b>Unamortized premium on debt (251)</b>				
None				4 5
<b>Total</b>	<b>0</b>		<b>0</b>	6

### Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		835,237	1
<b>Balance end of year</b>		<b>835,237</b>	<b>2</b>

## 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)	
2007 GO BONDS	03/01/2007	03/01/2027	3.99%	275,000	1
2015A WATER REVENUE BONDS	08/26/2015	05/01/2030	2.99%	2,820,000	2
<b>Total</b>				<b>3,095,000</b>	<b>3</b>

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## Notes Payable & Miscellaneous Long-Term Debt

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- 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

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

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	204,553	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	4,292	5
<b>Total accruals and other credits</b>	<b>208,845</b>	6
County, state and local taxes	194,378	7
Social Security taxes	13,527	8
PSC Remainder Assessment	940	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>208,845</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	<b>0</b>	1
2015A WATER REVENUE BONDS		23,129	0	<b>23,129</b>	2
GENERAL OBLIGATION BOND	3,867	11,100	11,300	<b>3,667</b>	3
<b>Subtotal Bonds (221)</b>	<b>3,867</b>	<b>34,229</b>	<b>11,300</b>	<b>26,796</b>	4
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	5
None				<b>0</b>	6
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	7
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	8
None				<b>0</b>	9
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	11
None				<b>0</b>	12
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	14
None				<b>0</b>	15
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	16
<b>Total</b>	<b>3,867</b>	<b>34,229</b>	<b>11,300</b>	<b>26,796</b>	17

## 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>Other Investments (124)</b>	0	1
SPECIAL ASSESSMENTS RECEIVABLE	73,118	2
<b>Total (Acct. 124)</b>	<b>73,118</b>	3
<b>Sinking Funds (125)</b>	0	4
RESERVE & DEBT SERVICE FUND	357,248	5
<b>Total (Acct. 125)</b>	<b>357,248</b>	6
<b>Depreciation Fund (126)</b>	0	7
DEPRECIATION FUND	185,325	8
<b>Total (Acct. 126)</b>	<b>185,325</b>	9
<b>Cash and Working Funds (131 )</b>	0	10
Cash	400,577	11
<b>Total (Acct. 131 )</b>	<b>400,577</b>	12
BOND PROCEEDS	2,515,992	13
<b>Total (Acct. 136)</b>	<b>2,515,992</b>	14
<b>Customer Accounts Receivable (142)</b>	0	15
Water	212,676	16
<b>Total (Acct. 142)</b>	<b>212,676</b>	17
<b>Other Accounts Receivable (143)</b>	0	18
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
<b>Total (Acct. 143)</b>	<b>0</b>	21
<b>Receivables from Municipality (145)</b>	0	22
UTILITY BILLS PLACED ON TAX ROLL	12,200	23
<b>Total (Acct. 145)</b>	<b>12,200</b>	24
<b>Appropriated Earned Surplus (215)</b>	0	25
APPROPRIATED EARNED SURPLUS	299,325	26
<b>Total (Acct. 215)</b>	<b>299,325</b>	27
<b>Accounts Payable (232 )</b>	0	28
Accounts Payable	34,279	29
<b>Total (Acct. 232 )</b>	<b>34,279</b>	30
<b>Customer Deposits (235)</b>	0	31
CUSTOMER DEPOSITS	75	32

**Balance Sheet Detail - Other Accounts**

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

<b>Total (Acct. 235)</b>	<b>75</b>	33
ACCRUED LEAVE TIME	110,212	34
<b>Total (Acct. 242)</b>	<b>110,212</b>	35
<b>Other Deferred Credits (253)</b>	0	36
Regulatory Liability	211,048	37
DEFERRED TOWER RENTAL	198,814	38
<b>Total (Acct. 253)</b>	<b>409,862</b>	39

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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.

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done

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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)	7,755,458				<b>7,755,458</b>	2
Materials and Supplies	23,328				<b>23,328</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	2,245,934				<b>2,245,934</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	224,238				<b>224,238</b>	7
<b>Average Net Rate Base</b>	<b>5,308,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,308,614</b>	8
Net Operating Income	334,085				<b>334,085</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.29%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.29%</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	237,429	0	0	0	237,429	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	26,381				26,381	5
<b>Balance End of Year</b>	<b>211,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,048</b>	6

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## Important Changes During the Year

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

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

The City was granted a simplified rate increase for the last two billing cycles in 2015. \*

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5. Obligations incurred or assumed, excluding commercial paper

The Utility took on a \$2.82 million revenue bond to be paid back with level debt service payments from 2016-2030.

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6. Formal proceedings with the Public Service Commission

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	1,118,371	1,065,588	2
<b>Total Sales of Water</b>	<b>1,118,371</b>	<b>1,065,588</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	6,013	5,496	5
Rents from Water Property (472)	12,448	21,588	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	13,294	29,744	8
<b>Total Other Operating Revenues</b>	<b>31,755</b>	<b>56,828</b>	9
<b>Total Operating Revenues</b>	<b>1,150,126</b>	<b>1,122,416</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	24,754	17,416	12
Pumping Expenses (620-625)	93,436	88,298	13
Water Treatment Expenses (630-635)	49,043	48,976	14
Transmission and Distribution Expenses (640-655)	82,699	141,380	15
Customer Accounts Expenses (901-906)	31,712	26,946	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	105,140	192,992	18
<b>Total Operation and Maintenance Expenses</b>	<b>386,784</b>	<b>516,008</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	224,704	219,219	21
Amortization Expense (404-407)			22
Taxes (408)	204,553	185,148	23
<b>Total Other Operating Expenses</b>	<b>429,257</b>	<b>404,367</b>	24
<b>Total Operating Expenses</b>	<b>816,041</b>	<b>920,375</b>	25
<b>NET OPERATING INCOME</b>	<b>334,085</b>	<b>202,041</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 or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<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)	2,047	86,974	415,214	10
Commercial (461.2)	199	12,875	52,406	11
Industrial (461.3)	29	193,758	257,635	12
Public Authority (461.4)	35	15,830	41,004	13
Multifamily Residential (461.5)	36	7,925	25,025	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>2,346</b>	<b>317,362</b>	<b>791,284</b>	16
Private Fire Protection Service (462)	61		27,261	17
Public Fire Protection Service (463)	1		299,826	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>2,408</b>	<b>317,362</b>	<b>1,118,371</b>	22

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

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Use a separate line for each delivery point.

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

## Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	299,826	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>299,826</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	6,013	7
<b>Total Forfeited Discounts (470)</b>	<b>6,013</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	12,448	10
<b>Total Rents from Water Property (472)</b>	<b>12,448</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	10,037	16
RECONNECT FEES, REMOTE METERS, ETC	3,257	17
<b>Total Other Water Revenues (474)</b>	<b>13,294</b>	18

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## Other Operating Revenues (Water)

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

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

Explain all amounts in Account 474 in excess of \$5,000.

Done

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## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Labor (600)		23,050	23,050	15,598 *	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)		1,704	1,704	1,818	5
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>24,754</b>	<b>24,754</b>	<b>17,416</b>	6
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		93,002	93,002	84,378 *	10
Operation Supplies and Expenses (623)		434	434	746	11
Maintenance of Pumping Plant (625)			0	3,174	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>93,436</b>	<b>93,436</b>	<b>88,298</b>	13
<b>WATER TREATMENT EXPENSES</b>					14
Operation Labor (630)		8,830	8,830	10,198	15
Chemicals (631)		31,345	31,345	30,100	16
Operation Supplies and Expenses (632)		8,420	8,420	8,153	17
Maintenance of Water Treatment Plant (635)		448	448	525	18
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>49,043</b>	<b>49,043</b>	<b>48,976</b>	19
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					20
Operation Labor (640)		49,737	49,737	65,981	21
Operation Supplies and Expenses (641)		2,954	2,954	3,062	22
Maintenance of Distribution Reservoirs and Standpipes (650)		6,797	6,797	37,450 *	23
Maintenance of Mains (651)		12,155	12,155	20,225 *	24
Maintenance of Services (652)		2,689	2,689	9,653 *	25
Maintenance of Meters (653)		386	386	1,976	26
Maintenance of Hydrants (654)		4,837	4,837	458	27
Maintenance of Other Plant (655)		3,144	3,144	2,575	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>82,699</b>	<b>82,699</b>	<b>141,380</b>	29
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)		24,278	24,278	23,841	31
Accounting and Collecting Labor (902)			0	0	32
Supplies and Expenses (903)		7,434	7,434	3,105	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>31,712</b>	<b>31,712</b>	<b>26,946</b>	36
<b>SALES EXPENSES</b>					37
Sales Expenses (910)			0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	39
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					40
Administrative and General Salaries (920)		73,418	73,418	62,794	41

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Office Supplies and Expenses (921)		1,718	1,718	2,183	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		6,548	6,548	19,350 *	44
Property Insurance (924)		8,256	8,256	11,802	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		3,736	3,736	70,878 *	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		3,021	3,021	19,363 *	49
Transportation Expenses (933)		8,443	8,443	6,622	50
Maintenance of General Plant (935)			0	0	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>105,140</b>	<b>105,140</b>	<b>192,992</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>386,784</b>	<b>386,784</b>	<b>516,008</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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

### Water Operation & Maintenance Expenses (Page W-05)

**Explain all This Year amounts that are more than 25% and \$5,000 higher or lower than the Last Year amount.**

Account 600 - Account 640 decreased by \$16,244. Overall there was slightly less labor charged to the water fund this year.  
Account 650 - In 2014, a final installment payment of \$33,000 was paid for tower painting (2014 was the last year of a 5 year plan)  
Account 651 - In 2014, a deicer and pipe melters were purchased and were not purchased in 2015  
Account 652 - Had few issues with service lines in 2015 compared to 2014  
Account 923 - Engineering expenses were capitalized in 2015 in anticipation of the major water projects in 2016.  
Account 926 - In the process of reducing liabilities for employees hired prior to 2008.  
Account 930 - In 2014, there was a purchase of Software purchase to track meters, services, backflow, etc.

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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	194,378	174,638	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	4,292	3,662	2
<b>Net Property Tax Equivalent</b>	<b>190,086</b>	<b>170,976</b>	<b>3</b>
Social Security	13,527	12,859	4
PSC Remainder Assessment	940	1,313	5
<b>Total Tax Expense</b>	<b>204,553</b>	<b>185,148</b>	<b>6</b>

## Water Property Tax Equivalent - Detail

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

**COUNTY: ROCK (1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.169087
2. County Tax Rate	mills	6.633479
3. Local Tax Rate	mills	9.538825
4. School Tax Rate	mills	8.165931
5. Vocational School Tax Rate	mills	1.194721
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>25.702043</b>
9. Less: State Credit	mills	1.327064
<b>11. Net Tax Rate</b>	mills	<b>24.374979</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>9.538825</b>
<b>13. Combined School Tax Rate</b>	mills	<b>9.360652</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>18.899477</b>
<b>16. Total Tax Rate</b>	mills	<b>25.702043</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.735330</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>24.374979</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>17.923647</b>
20. Utility Plant, Jan 1	\$	10,635,951
21. Materials & Supplies	\$	23,328
<b>22. Subtotal</b>	\$	<b>10,659,279</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>10,659,279</b>
25. Assessment Ratio	dec.	1.017400
<b>26. Assessed Value</b>	\$	<b>10,844,750</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>17.923647</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>194,378</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	10,635,951
2. Materials & Supplies	\$	23,328
<b>3. Subtotal</b>	\$	<b>10,659,279</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>10,659,279</b>
<b>6. Assessed Value</b>	\$	<b>10,844,750</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>194,378</b>
8. Tax Equivalent per 1994 PSC Report	\$	51,986
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>194,378</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	7,584				7,584	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)	1,475,546				1,475,546	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>1,483,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,483,130</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	3,350				3,350	16
Structures and Improvements (321)	316,585	3,269			319,854	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	268,103	23,380	10,000		281,483	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	1,048				1,048	21
<b>Total Pumping Plant</b>	<b>589,086</b>	<b>26,649</b>	<b>10,000</b>	<b>0</b>	<b>605,735</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)	17,408			(17,408)	0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0			17,408	17,408	28
<b>Total Water Treatment Plant</b>	<b>17,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,408</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	6,800				6,800	31
Structures and Improvements (341)	1,464				1,464	32
Distribution Reservoirs and Standpipes (342)	811,052				811,052	33
Transmission and Distribution Mains (343)	2,937,646	3,133			2,940,779	34
Services (345)	298,898				298,898	35
Meters (346)	470,736	62,398	26,650		506,484	36
Hydrants (348)	582,356	25,100	12,000		595,456	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	67,947				<b>67,947</b>	38
<b>Total Transmission and Distribution Plant</b>	<b>5,176,899</b>	<b>90,631</b>	<b>38,650</b>	<b>0</b>	<b>5,228,880</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				<b>0</b>	41
Structures and Improvements (390)	24,041				<b>24,041</b>	42
Office Furniture and Equipment (391)	19,658				<b>19,658</b>	43
Computer Equipment (391.1)	47,883	7,250			<b>55,133</b>	44
Transportation Equipment (392)	151,409				<b>151,409</b>	45
Stores Equipment (393)	299				<b>299</b>	46
Tools, Shop and Garage Equipment (394)	42,807				<b>42,807</b>	47
Laboratory Equipment (395)	400				<b>400</b>	48
Power Operated Equipment (396)	0				<b>0</b>	49
Communication Equipment (397)	2,567				<b>2,567</b>	50
SCADA Equipment (397.1)	152,126	15,109			<b>167,235</b>	51
Miscellaneous Equipment (398)	2,251				<b>2,251</b>	52
<b>Total General Plant</b>	<b>443,441</b>	<b>22,359</b>	<b>0</b>	<b>0</b>	<b>465,800</b>	53
<b>Total utility plant in service directly assignable</b>	<b>7,709,964</b>	<b>139,639</b>	<b>48,650</b>	<b>0</b>	<b>7,800,953</b>	54
Common Utility Plant Allocated to Water Department	0				<b>0</b>	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>7,709,964</b>	<b>139,639</b>	<b>48,650</b>	<b>0</b>	<b>7,800,953</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 \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

per rate case audit

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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 \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	2,246,335				2,246,335	34
Services (345)	425,300	1,000			426,300	35
Meters (346)	0				0	36
Hydrants (348)	243,352				243,352	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	11,000				11,000	38
<b>Total Transmission and Distribution Plant</b>	<b>2,925,987</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>2,926,987</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)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<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>2,925,987</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>2,926,987</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>2,925,987</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>2,926,987</b>	56

### Age of Water Mains

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

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
2.000						370						<b>370</b>	1
4.000				2,290	2,290	2,290	2,293			19		<b>9,182</b>	2
6.000			12,401	12,401	12,401	12,401	12,401			358		<b>62,363</b>	3
8.000				11,926	11,926	11,926	11,927	3,810		314	772	<b>52,601</b>	4
10.000				7,219	7,219	7,219	7,219	8,252		9,237		<b>46,365</b>	5
12.000				1,853	1,853	1,854	1,854	100				<b>7,514</b>	6
<b>Total</b>	<b>0</b>	<b>0</b>	<b>12,401</b>	<b>35,689</b>	<b>35,689</b>	<b>36,060</b>	<b>35,694</b>	<b>12,162</b>	<b>9,928</b>	<b>772</b>		<b>178,395</b>	7

If utility is unable to provide the detailed information above, utility must provide the following:  
 All utility main is from this year range  
 (Example: 1954-1972)

Describe source of information used to develop data:  
**Reviewed the PSC annual reports from 1994-2014. The Utility was established in 1926 and staff was not aware of when significant additions occurred so additions were spread out over the 1921 - 1990 time period on a level basis.**

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## Age of Water Mains

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- 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.

### Age of Water Mains (Page W-13)

#### General Footnote

The system required the City to identify the age of each individual main size. We were under the impression that we could provide the utility range without identifying the age of each individual main size. We applied an even allocation going back to the 1941 for the size of main we were unable to identify specifics. All utility main is aged 1926-2015.

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### Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	27,384		27,384				<b>27,384</b>	1
February	24,331		24,331				<b>24,331</b>	2
March	28,995		28,995				<b>28,995</b>	3
April	27,535		27,535				<b>27,535</b>	4
May	33,253		33,253				<b>33,253</b>	5
June	34,764		34,764				<b>34,764</b>	6
July	35,595		35,595				<b>35,595</b>	7
August	38,159		38,159				<b>38,159</b>	8
September	29,861		29,861				<b>29,861</b>	9
October	33,595		33,595				<b>33,595</b>	10
November	28,612		28,612				<b>28,612</b>	11
December	29,435		29,435				<b>29,435</b>	12
<b>TOTAL</b>	<b>371,519</b>	<b>0</b>	<b>371,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>371,519</b>	13

## Water Audit and Other Statistics

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

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	371,519
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>371,519</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	317,362
<b>Gallons (000s) of Non-Revenue Water</b>	<b>54,157</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,000
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>4,000</b>
<b>Total Water Loss</b>	<b>50,157</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	3,000
Gallons (000s) estimated due to unreported and background leakage	47,157
<b>Subtotal Real Losses (leakage)</b>	<b>50,157</b>
Non-Revenue Water as percentage of net water supplied	15%
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	1,638
Date of maximum	06/03/2015
Cause of maximum	
Main break	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	490
Date of minimum	09/25/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	720,994
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	5
Number of service breaks repaired this year	2

### Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yeild Per Day (gallons) (e)	In Service? (f)	
WELL #2	W2F	722	10	460,000	Yes	1
WELL #4	W4F	1,107	17	1,440,000	Yes	2
WELL #5	W5F	1,036	15	1,500,000	Yes	3
WELL #6	W6F	875	16	1,440,000	Yes	4
				<b>4,840,000</b>		5

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## Sources of Water Supply - Intake Information

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

### Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
WELL #2	426 PARKVIEW DR	Primary	Treatment	1975	Submersible	220	1975	Electric	40	1
WELL #4	663 RAINBOW DR	Primary	Treatment	1989	Other	1,000	1989	Electric	125	2
WELL #5	240 N JANESVILLE ST	Primary	Treatment	1992	Vertical Turbine	1,130	1992	Electric	175	3
WELL #5A	240 N JANESVILLE ST	Standby	Treatment	1992	Vertical Turbine	925	1992	Natural Gas	175	4
WELL #6	1389 STORRS LAKE	Primary	Treatment	2006	Vertical Turbine	1,000	2006	Electric	175	5
WELL #6A	1389 STORRS LAKE	Standby	Treatment	2006	Vertical Turbine	1,000	2006	Diesel	150	6

## 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)	
CLEARLAKE	100	1959	Elevated Tank	Steel	157	200,000	1
ROGERS ST	200	1997	Elevated Tank	Steel	157	500,000	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)	
WELLHOUSE #2	1948	0	<input type="checkbox"/> Ultraviole Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtraton <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrance Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	Yes	WELLHOUSE	Aqumag for additional treatment	1
WELLHOUSE #4	1947	1	<input type="checkbox"/> Ultraviole 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 type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtraton <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrance Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	Yes	WELLHOUSE	Aqumag for additional treatment	2
WELLHOUSE #5	1992	1	<input type="checkbox"/> Ultraviole 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 type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtraton <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrance Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	Yes	WELLHOUSE	Aqumag for additional treatment	3
WELLHOUSE #6	2006	1	<input type="checkbox"/> Ultraviole 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 type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtraton <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrance Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Other	Yes	WELLHOUSE	Aqumag for additional treatment	4

## Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	2	370				<b>370</b>	1
Other Metal	Distribution	4	9,182				<b>9,182</b>	2
Other Metal	Distribution	6	62,353	10			<b>62,363</b>	3
Other Metal	Distribution	8	52,139				<b>52,139</b>	4
Other Metal	Transmission	10	46,365				<b>46,365</b>	5
Other Metal	Transmission	12	7,514				<b>7,514</b>	6
<b>Total Within Municipality</b>			<b>177,923</b>	<b>10</b>			<b>177,933</b>	7
Other Metal	Distribution	8	462				<b>462</b>	8
<b>Total Outside Municipality</b>			<b>462</b>				<b>462</b>	9
<b>Total Utility</b>			<b>178,385</b>	<b>10</b>			<b>178,395</b>	10

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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 financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

### Water Mains (Page W-21)

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

The additions were paid with cash on hand

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### Water Service Laterals

- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals 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)	Utility Owned Service Laterals Not in Use at End of Year (h)
Other Metal	0.625	156				156	1
Lead	0.750	92				92	2
Other Metal	0.750	835				835	3
Other Metal	1.000	700				700	4
Other Metal	1.500	38				38	5
Other Metal	2.000	37	1			38	6
Other Metal	6.000	20				20	7
Other Metal	8.000	19				19	8
Other Metal	10.000	1				1	9
<b>Utility Total</b>		<b>1,898</b>	<b>1</b>			<b>1,899</b>	<b>10</b>

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## Water Service Laterals

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- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

### Water Service Laterals (Page W-22)

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

The service was paid for by the new utility customer.

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

Confirmed

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### Meters

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

#### Number of Utility-Owned Meters

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

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	2,422	220	222		2,420	0	2,111	148	13	12	1						135	2,420	1
3/4	6	3	1		8	0		4	2								2	8	2
1	43	6	2		47	0	2	16	5	6	18							47	3
1 1/2	31	5	5		31	0		11	6	6	8							31	4
2	26	6	5		27	0		6	7	8	5						1	27	5
3	7	1	1		7	0		1	3	3								7	6
4	2		0		2	0				2								2	7
<b>Total</b>	<b>2,537</b>	<b>241</b>	<b>236</b>		<b>2,542</b>	<b>0</b>	<b>2,113</b>	<b>186</b>	<b>36</b>	<b>37</b>	<b>32</b>						<b>138</b>	<b>2,542</b>	<b>8</b>

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

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

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## Meters

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

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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.

### Meters (Page W-23)

**Total Tested During Year is zero, please explain.**

All the meters were replaced in the mid 2000's with radio reads. As the meters reach their useful life because of the new no lead regulations, they are replaced with the new no lead meters. Therefore the testing is low because meters are being replaced.

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## Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
  - Fire hydrants normally have a lead size of 6 inches or greater.
  - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	331	4	4		331	2
<b>Total Fire Hydrants</b>	<b>331</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>331</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	331
Number of Distribution System Valves end of year	497
Number of Distribution Valves operated during Year	67

### 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	4	WELL #2	Magnetic	11/19/2014	1
Station Meter	8	WELL #4	Magnetic	11/19/2014	2
Station Meter	8	WELL #5	Magnetic	11/19/2014	3
Station Meter	10	WELL #6	Magnetic	11/19/2014	4

## Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

## Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Milton (City) **	2,356	1
<b>Total - Rock County</b>	<b>2,356</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>2,356</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>2,356</b>	<b>4</b>

\*\* = *Within municipal boundary*