



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MUKWONAGO MUNICIPAL WATER UTILITY

PO BOX 206
MUKWONAGO, WI 53149-0206

For the Year Ended: DECEMBER 31, 2017

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

I **Diana Doherty, Finance Director** of **MUKWONAGO MUNICIPAL WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/29/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Diana Doherty

Title: Finance Director

Mailing Address: 440 River Crest Ct
Mukwonago, WI 53149

Phone: (262) 363-6421 extn: 2101

Email Address: ddoherty@villageofmukwonago.com

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Dave Brown

Title: Utilities Director

Mailing Address: 440 River Crest Ct
Mukwonago, WI 53149

Phone: (262) 363-6416

Email Address: dbrown@villageofmukwonago.com

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

Name: Mark Penzkover

Title: Public Works Committee Chairman

Mailing Address: 440 River Crest Ct
Mukwonago, WI 53149

Phone: (262) 363-6421

Email Address: trustee5@villageofmukwonago.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 12/31/2017

Period covered by most recent audit: 2017

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

Name: John Knepel

Title: Partner

Organization Name: Baker Tilly Virchow Krause LLP

USPS Address: 777 East Wisconsin Ave, 32nd Floor

City State Zip Milwaukee, WI 53202

Telephone: (414) 777-5500 extn: 5359

Email Address: John.Knepel@bakertilly.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	1,890,210	1,918,613	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	662,063	607,578	4
Depreciation Expense (403)	318,913	284,553	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	373,115	378,006	7
Total Operating Expenses	1,354,091	1,270,137	8
Net Operating Income	536,119	648,476	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	536,119	648,476	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	16,770	7,930	16
Miscellaneous Nonoperating Income (421)	8,800	1,360	17
Total Other Income	25,570	9,290	18
Total Income	561,689	657,766	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(22,490)	(22,490)	21
Other Income Deductions (426)	136,111	136,111	22
Total Miscellaneous Income Deductions	113,621	113,621	23
Income Before Interest Charges	448,068	544,145	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	182,661	165,361	26
Amortization of Debt Discount and Expense (428)	2,627	89,408	27
Amortization of Premium on Debt--Cr. (429)	17,097	18,641	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	168,191	236,128	32
Net Income	279,877	308,017	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	12,494,891	12,093,651	35
Balance Transferred from Income (433)	279,877	308,017	36
Miscellaneous Credits to Surplus (434)	1,780,066	103,223	37
Miscellaneous Debits to Surplus--Debit (435)	2,070,769	10,000	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	12,484,065	12,494,891	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	1,890,210		1,890,210	3
Total (Acct. 400)	1,890,210	0	1,890,210	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	662,063		662,063	6
Total (Acct. 401-402)	662,063	0	662,063	7
Depreciation Expense (403)	0	0	0	8
Derived	318,913		318,913	9
Total (Acct. 403)	318,913	0	318,913	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	373,115		373,115	15
Total (Acct. 408)	373,115	0	373,115	16
TOTAL UTILITY OPERATING INCOME	536,119	0	536,119	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON INVESTMENTS	16,770		16,770	23
Total (Acct. 419)	16,770	0	16,770	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		0	0	26
Impact Fees - Water			0	27
Insurance Proceeds		8,771	8,771	28
Scrap Metal Proceeds	29		29	29
Total (Acct. 421)	29	8,771	8,800	30
TOTAL OTHER INCOME	16,799	8,771	25,570	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(22,490)		(22,490)	34
Total (Acct. 425)	(22,490)	0	(22,490)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Water		136,111	136,111	37
Total (Acct. 426)	0	136,111	136,111	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(22,490)	136,111	113,621	39
INTEREST CHARGES	0	0	0	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)	0	0	0	41
Derived	182,661		182,661	42
Total (Acct. 427)	182,661	0	182,661	43
Amortization of Debt Discount and Expense (428)	0	0	0	44
Loss on Refunding Amortization	2,627		2,627	45
Total (Acct. 428)	2,627	0	2,627	46
Amortization of Premium on Debt--Cr. (429)	0	0	0	47
CURRENT YEAR AMORTIZATION	17,097		17,097	48
Total (Acct. 429)	17,097	0	17,097	49
Interest on Debt to Municipality (430)	0	0	0	50
Derived	0		0	51
Total (Acct. 430)	0	0	0	52
Other Interest Expense (431)	0	0	0	53
Derived	0		0	54
Total (Acct. 431)	0	0	0	55
TOTAL INTEREST CHARGES	168,191	0	168,191	56
NET INCOME	407,217	(127,340)	279,877	57
EARNED SURPLUS	0	0	0	58
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	59
Derived	7,075,793	5,419,098	12,494,891	60
Total (Acct. 216)	7,075,793	5,419,098	12,494,891	61
Balance Transferred from Income (433)	0	0	0	62
Derived	407,217	(127,340)	279,877	63
Total (Acct. 433)	407,217	(127,340)	279,877	64
Miscellaneous Credits to Surplus (434)	0	0	0	65
Adj PY Depreciation Expense	484,382		484,382 *	66
Correct 2009 Special Assessment Entry between Accts		43,204	43,204 *	67
Correct 2014-16 Property Tax Equivalent for Well 7	94,075		94,075 *	68
Correction PY GASB 68 error	16,708		16,708 *	69
CY & PY Transfer for Jetter Use		20,000	20,000 *	70
Deferred Special Assessment Collected		4,226	4,226 *	71
Impact Fees Collected		121,038	121,038 *	72
Move 2007 Special Assessments to Proper Sub Acct		42,989	42,989 *	73
Move 2013 Impact Fee to Proper Sub Acct		953,444	953,444 *	74
Total (Acct. 434)	595,165	1,184,901	1,780,066	75
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	76
Adjust PY Depreciation Expense		484,382	484,382 *	77
Correct 2009 Special Assessment Entry between Accts	43,204		43,204 *	78
Correct 2017 Salvage of Damaged Hydrant to Correct Acct		8,800	8,800 *	79
Move 2007 Special Assessments to Proper Sub Acct	42,989		42,989 *	80
Move 2013 Impact Fee to Proper Sub Acct	953,444		953,444 *	81

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)	
Recognize MSH in 2003 & 2005 paid with TIF funds	507,950		507,950	* 82
TRANSFER TO SEWER FOR JETTER USE	30,000	0	30,000	* 83
Total (Acct. 435)	1,577,587	493,182	2,070,769	84
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,500,588	5,983,477	12,484,065	85

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

Transfer to Sewer Fund for use of Jetter

General Footnote

Reallocations between Accts 434 and 435 to properly classify PY errors between 216.1 Earnings and 216.2 Contributions related to projects funded with Special Assessments, Impact Fees and TIF. Related corrections were done to depreciation expense. An adjustment was also done to remove Well 7 from the property tax equivalent calculation as the Well is located outside of the municipality. Lastly, an adjustment was made to properly record GASB 68 entries.

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	1,890,210				1,890,210	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	1,890,210	0	0	0	1,890,210	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	245,907		245,907	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
Total Payroll	245,907	0	245,907	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	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)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	24,553,474	23,918,106	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,176,370	5,811,297	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	18,377,104	18,106,809	7
OTHER PROPERTY AND INVESTMENTS			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)	588	2,702	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	777,058	663,044	15
Total Other Property and Investments	777,646	665,746	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	528,883	1,146,335	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)	457,266	430,521	23
Other Accounts Receivable (143)	986	724	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	118,696	14,185	26
Plant Materials and Operating Supplies (154)	25,497	19,391	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	3,015	2,020	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	37,636	0	34
Total Current and Accrued Assets	1,171,979	1,613,176	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	156,957	169,529	42
Total Deferred Debits	156,957	169,529	43
TOTAL ASSETS AND OTHER DEBITS	20,483,686	20,555,260	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	2,679,638	2,171,688	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	12,484,065	12,494,891	5
Total Proprietary Capital	15,163,703	14,666,579	6
LONG-TERM DEBT			7
Bonds (221)	3,255,774	3,542,009	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	1,501,320	1,735,681	10
Total Long-Term Debt	4,757,094	5,277,690	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	76,621	96,670	14
Payables to Municipality (233)	12,268	16,270	15
Customer Deposits (235)	4,000	4,000	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	14,681	16,521	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	84,450	55,174	20
Total Current and Accrued Liabilities	192,020	188,635	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	140,610	157,707	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	230,259	264,649	25
Total Deferred Credits	370,869	422,356	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	20,483,686	20,555,260	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	23,918,106	0	0	0	2
	23,918,106	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	15,107,677				5
Utility Plant in Service - Contributed Plant (101.2)	9,420,674				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)	25,123				11
Total Utility Plant	24,553,474	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,829,217				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,347,153				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	6,176,370	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	18,377,104	0	0	0	27

Net Utility Plant

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

Net Utility Plant (Page F-08)

General Footnote

Adjustments made between 101.1 and 101.2 for corrections of PY reporting errors. See footnotes on F-02 for additional information

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)	4,084,637	0	0	0	4,084,637	1
Credits during year						2
Charged Depreciation Expense (403)	318,913				318,913	3
Depreciation Expense on Meters Charged to Sewer	29,535				29,535	4
Salvage	8,800				8,800	5
Total credits	357,248	0	0	0	357,248	6
Debits during year						7
Book Cost of Plant Retired	128,286				128,286	8
Cost of Removal					0	9
Adj Plant Financed by Municipality to Contribution	484,382				484,382	10
Total debits	612,668	0	0	0	612,668	11
Balance end of year (111.1)	3,829,217	0	0	0	3,829,217	12

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.

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)
(Page F-09)

General Footnote

Depreciation adjusted for Assets originally classified as financed by municipality which should have been contributed plant

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)	1,726,660	0	0	0	1,726,660	1
Credits during year						2
Charged Other Income Deductions (426)	136,111				136,111	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Adj Plant Financed by Municipality to Contribution	484,382				484,382 *	6
Total credits	620,493	0	0	0	620,493	7
Debits during year						8
Book Cost of Plant Retired	0				0	9
Cost of Removal					0	10
Total debits	0	0	0	0	0	11
Balance end of year (111.2)	2,347,153	0	0	0	2,347,153	12

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

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

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

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)**General Footnote**

Depreciation adjusted for Assets originally classified as financed by municipality which should have been contributed plant

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
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	25,497	19,391	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	25,497	19,391	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
2008 Revenue Bond	895	429	8,056	4
2016 Refunding Revenue Bond	8,381	429	101,268	5
2016 Revenue BAN	7,821	429	31,286	6
None				7
				8
Total	17,097		140,610	9

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	2,171,688	1
Recognize MSH in 2003 & 2005 paid with TIF Funds	507,950 *	2
Balance end of year	2,679,638	3

Capital Paid in by Municipality (Acct. 200)

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

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

General Footnote

Adjustment to properly reflect mains, services and hydrants paid with TIF funds

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)	
2008 Waterworks System Revenue Bond	01/04/2008	12/01/2026	4.38%	631,620	1
2010 Waterworks System Revenue Bond	12/01/2010	12/01/2021	3.55%	775,577	2
2016 Waterworks System Revenue Bond	07/06/2016	12/01/2029	2.00%	1,848,577	3
Total				3,255,774	4

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)	
Other Long-Term Debt (224)					1
Safe Drinking Water Loan	04/28/1999	05/01/2018	2.63%	141,409	2
Safe Drinking Water Loan Agreement	04/29/2002	05/01/2022	2.74%	124,511	3
Taxable Revenue BAN	12/21/2016	12/01/2021	4.00%	1,235,400	4
Total for Account 224				1,501,320	5

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	373,115	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	8,533	5
Total accruals and other credits	381,648	6
County, state and local taxes	359,497	7
Social Security taxes	20,270	8
PSC Remainder Assessment	1,881	9
Gross Receipts Tax		10
Total payments and other debits	381,648	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2007 WATERWORKS SYSTEM REVENUE BONDS	583	2,914	3,497	0	2
2008 WATERWORKS SYSTEM REVENUE BONDS	2,407	28,786	28,882	2,311	3
2010 WATERWORKS SYSTEM REVENUE BONDS	3,909	46,208	46,893	3,224	4
2016 Waterworks System Revenue Bond	4,031	48,396	48,396	4,031	5
Subtotal Bonds (221)	10,930	126,304	127,668	9,566	6
Advances from Municipality (223)	0	0	0	0	7
None				0	8
Subtotal Advances from Municipality (223)	0	0	0	0	9
Other Long-Term Debt (224)	0	0	0	0	10
2016 Revenue BAN	3,742	47,876	47,698	3,920	11
SAFE DRINKING WATER LOAN 1999	1,082	4,354	4,888	548	12
SAFE DRINKING WATER LOAN 2002	767	4,127	4,247	647	13
Subtotal Other Long-Term Debt (224)	5,591	56,357	56,833	5,115	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	16,521	182,661	184,501	14,681	21

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)	
Other Investments (124)	0	1
Special Assessments	588	2
Total (Acct. 124)	588	3
Other Special Funds (128)	0	4
Restricted Cash	777,058	5
Total (Acct. 128)	777,058	6
Cash and Working Funds (131)	0	7
Cash	528,883	8
Total (Acct. 131)	528,883	9
Customer Accounts Receivable (142)	0	10
Water	457,266	11
Total (Acct. 142)	457,266	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Invoiced	986	16
Total (Acct. 143)	986	17
Receivables from Municipality (145)	0	18
Due from Municipality	118,696 *	19
Total (Acct. 145)	118,696	20
Prepayments (165)	0	21
Prepaid expenses	3,015	22
Total (Acct. 165)	3,015	23
Misc Accrued Asset GASB 68	37,636 *	24
Total (Acct. 174)	37,636	25
Miscellaneous Deferred Debits (186)	0	26
Correct PY GASB 68 Error	16,708	27
Deferred Charges on Refunding	24,957	28
Deferred Outflow of Resources (Pension)	115,283	29
Regulatory Asset for Pensions	9	30
Total (Acct. 186)	156,957	31
Accounts Payable (232)	0	32

Balance Sheet Detail - Other Accounts

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

Accounts Payable	76,621	33
Total (Acct. 232)	76,621	34
Payables to Municipality (233)	0	35
Due to Municipality	12,268 *	36
Total (Acct. 233)	12,268	37
Customer Deposits (235)	0	38
Customer Deposits	4,000	39
Total (Acct. 235)	4,000	40
Accrued Payroll	10,170	41
Escrow for Future Decommissioning expense	23,000	42
Net Pension Liability	51,280	43
Total (Acct. 242)	84,450	44
Other Deferred Credits (253)	0	45
Regulatory Liability	134,949	46
Accumulated Sick Pay	55,710	47
Deferred Inflow related to Pension	39,600	48
Total (Acct. 253)	230,259	49

Balance Sheet Detail - Other Accounts

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

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$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.

145: Due from Municipality (Tax Fund) - Special Assessments placed on tax roll; PY Property Tax Equivalent Adjustment for Well 7 which is located outside of the municipality

165 & 242: Reclassification of initial 2015 GASB 68 accrued asset to correct account (originally netted against the credits in 242)

233: Due to Municipality - correction of an allocation of project costs between the Village and the Utility.

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	15,530,738				15,530,738	2
Materials and Supplies	22,444				22,444	3
Less Average						4
Reserve for Depreciation (111.1)	3,956,927				3,956,927	5
Customer Advances for Construction					0	6
Regulatory Liability	146,194				146,194	7
Average Net Rate Base	11,450,061	0	0	0	11,450,061	8
Net Operating Income	536,119				536,119	9
Net Operating Income as a percent of Average Net Rate Base	4.68%	N/A	N/A	N/A	4.68%	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	157,439	0	0	0	157,439	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	22,490				22,490	5
Balance End of Year	134,949	0	0	0	134,949	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	1,732,438	1,749,972	2
Total Sales of Water	1,732,438	1,749,972	3
Other Operating Revenues			4
Forfeited Discounts (470)	8,448	8,691	5
Rents from Water Property (472)	131,505	141,011	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	17,819	18,939	8
Total Other Operating Revenues	157,772	168,641	9
Total Operating Revenues	1,890,210	1,918,613	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	128,218	101,987	13
Water Treatment Expenses (630-635)	74,840	74,164	14
Transmission and Distribution Expenses (640-655)	122,004	155,208	15
Customer Accounts Expenses (901-906)	49,217	47,749	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	287,784	228,470	18
Total Operation and Maintenance Expenses	662,063	607,578	19
Other Operating Expenses			20
Depreciation Expense (403)	318,913	284,553	21
Amortization Expense (404-407)			22
Taxes (408)	373,115	378,006	23
Total Other Operating Expenses	692,028	662,559	24
Total Operating Expenses	1,354,091	1,270,137	25
NET OPERATING INCOME	536,119	648,476	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).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)	6	411	1,767	2
Commercial (460.2)	4	43	185	3
Industrial (460.3)				4
Public Authority (460.4)	4	2,362	10,161	5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	14	2,816	12,113	8
Metered Sales to General Customers (461)				9
Residential (461.1)	2,464	114,737	757,788	10
Commercial (461.2)	277	40,750	196,984	11
Industrial (461.3)	45	22,565	80,339	12
Public Authority (461.4)	23	7,696	38,042	13
Multifamily Residential (461.5)	62	28,488	131,160	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	2,871	214,236	1,204,313	16
Private Fire Protection Service (462)	76		41,969	17
Public Fire Protection Service (463)	2,870		474,043	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	5,831	217,052	1,732,438	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	474,043	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	474,043	5
Forfeited Discounts (470)		6
Customer late payment charges	8,448	7
Total Forfeited Discounts (470)	8,448	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	131,505	10
Total Rents from Water Property (472)	131,505	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	11,763 *	16
Charges for Delinquent UB placed on Tax Roll	2,028	17
Labor Charged for Misc Projects	970	18
Private Hydrant Maintenance	2,205	19
Reconnect Fees	240	20
Temporary Hydrant Rental	613	21
Total Other Water Revenues (474)	17,819	22

Other Operating Revenues (Water)

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

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

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

Return on net investment in meters charged to Sewer Department

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)			0	0	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	0	0	0	6
PUMPING EXPENSES					7
Operation Labor (620)		16,876	16,876	13,423	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		79,169	79,169	80,650	10
Operation Supplies and Expenses (623)		767	767	467	11
Maintenance of Pumping Plant (625)		31,406	31,406	7,447 *	12
Total Pumping Expenses	0	128,218	128,218	101,987	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)		19,371	19,371	12,414	15
Chemicals (631)		48,408	48,408	49,646	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)		7,061	7,061	12,104	18
Total Water Treatment Expenses	0	74,840	74,840	74,164	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)		1,856	1,856	2,914	23
Maintenance of Mains (651)		54,115	54,115	101,454 *	24
Maintenance of Services (652)		26,110	26,110	24,476	25
Maintenance of Meters (653)		7,288	7,288	5,720	26
Maintenance of Hydrants (654)		32,635	32,635	20,644 *	27
Maintenance of Other Plant (655)			0	0	28
Total Transmission and Distribution Expenses	0	122,004	122,004	155,208	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		1,425	1,425	2,340	31
Accounting and Collecting Labor (902)		47,792	47,792	45,409	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	49,217	49,217	47,749	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40
Administrative and General Salaries (920)		100,481	100,481	80,401	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)		7,602	7,602	9,564	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		63,491	63,491	43,899 *	44
Property Insurance (924)		17,368	17,368	14,396	45
Injuries and Damages (925)			0	0	46
Employee Pensions and Benefits (926)		62,997	62,997	63,281 *	47
Regulatory Commission Expenses (928)		8,236	8,236	0 *	48
Miscellaneous General Expenses (930)		18,048	18,048	9,591 *	49
Transportation Expenses (933)		3,572	3,572	6,321	50
Maintenance of General Plant (935)		5,989	5,989	1,017	51
Total Administrative and General Expenses	0	287,784	287,784	228,470	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	662,063	662,063	607,578	53

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

625: extensive maintenance performed on Wells 5 & 6 in 2017

651: there were no water main breaks in 2017 compared to 8 breaks that needed to be repaired in 2016

654: completion of project started in 2016 to repair, sand blast and repaint hydrants

923: Incurred substantial GIS costs over 2016; and commissioned a rate study

926: Two employees switched health plan coverage from single to family

928: Preparation of rate case

930: Director start utilizing this account for several smaller expenses previously charged to other accounts: the largest single type of expense was uniform cleaning for \$1,572

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	359,497	367,799	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	8,533	8,193	2
Net Property Tax Equivalent	350,964	359,606	3
Social Security	20,270	16,467	4
PSC Remainder Assessment	1,881	1,933	5
Total Tax Expense	373,115	378,006	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: WAUKESHA(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	2.154640
3. Local Tax Rate	mills	8.054775
4. School Tax Rate	mills	9.179615
5. Vocational School Tax Rate	mills	0.406844
6. Other Tax Rate - Local	mills	1.705989
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	21.501863
9. Less: State Credit	mills	1.623124
11. Net Tax Rate	mills	19.878739

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	8.054775
13. Combined School Tax Rate	mills	9.586459
14. Other Tax Rate - Local	mills	1.705989
15. Total Local & School Tax Rate	mills	19.347223
16. Total Tax Rate	mills	21.501863
17. Ratio of Local and School Tax to Total	dec.	0.899793
18. Total Tax Net of State Credit	mills	19.878739
19. Net Local and School Tax Rate	mills	17.886748
20. Utility Plant, Jan 1	\$	23,918,106
21. Materials & Supplies	\$	19,391
22. Subtotal	\$	23,937,497
23. Less: Plant Outside Limits	\$	1,908,403
24. Taxable Assets	\$	22,029,094
25. Assessment Ratio	dec.	0.912363
26. Assessed Value	\$	20,098,530
27. Net Local and School Tax Rate	mills	17.886748
28. Tax Equiv. Computed for Current Year	\$	359,497

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	23,918,106
2. Materials & Supplies	\$	19,391
3. Subtotal	\$	23,937,497
4. Less: Plant Outside Limits	\$	1,908,403
5. Taxable Assets	\$	22,029,094
6. Assessed Value	\$	20,098,530
7. Tax Equiv. Computed for Current Year	\$	359,497
8. Tax Equivalent per 1994 PSC Report	\$	22,233
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	359,497

Water Property Tax Equivalent - Detail

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

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

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

Two school referenda tax rates were added: 1) 0.7753832 and 2) 0.1081269

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	258,784				258,784	7
Structures and Improvements (311)	1,340				1,340	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	756,162			(24,080)	732,082	11
Supply Mains (316)	556,010	6,621	3,068		559,563	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	1,572,296	6,621	3,068	(24,080)	1,551,769	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	763,175		41,881	(570,121)	151,173 *	17
Other Power Production Equipment (323)	98,178	189,103		(49,057)	238,224	18
Electric Pumping Equipment (325)	509,660	22,100	15,020	(95,018)	421,722	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	550				550	21
Total Pumping Plant	1,371,563	211,203	56,901	(714,196)	811,669	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	184,501			(184,501)	0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0			184,501	184,501	28
Total Water Treatment Plant	184,501	0	0	0	184,501	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	1,405,341			(440,108)	965,233	33
Transmission and Distribution Mains (343)	7,805,633	352,668	34,505	(277,984)	7,845,812	34
Services (345)	1,407,996	71,432	16,522		1,462,906	35
Meters (346)	966,887	48,534	13,332		1,002,089	36
Hydrants (348)	832,339	26,174	3,958		854,555	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)	1,944				1,944	38
Total Transmission and Distribution Plant	12,420,140	498,808	68,317	(718,092)	12,132,539	39
GENERAL PLANT						40
Land and Land Rights (389)	1,300				1,300	41
Structures and Improvements (390)	148,115				148,115	42
Office Furniture and Equipment (391)	13,680				13,680	43
Computer Equipment (391.1)	41,765				41,765	44
Transportation Equipment (392)	56,101				56,101	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	12,459				12,459	47
Laboratory Equipment (395)	8,450				8,450	48
Power Operated Equipment (396)	2,611				2,611	49
Communication Equipment (397)	86,066				86,066	50
SCADA Equipment (397.1)	34,753	21,899			56,652	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	405,300	21,899	0	0	427,199	53
Total utility plant in service directly assignable	15,953,800	738,531	128,286	(1,456,368)	15,107,677	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	15,953,800	738,531	128,286	(1,456,368)	15,107,677	56

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

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

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

Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

321: New generators were installed at wells 3 & 4, replacing old pump motors

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

Adjust assets originally classified as financed by municipality which should have been contributed capital. Costs related to projects as follows: Well #7 \$510,766; Tower 3 \$440,108 and Wells 5 & 6 \$505,494

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	296,383				296,383	7
Structures and Improvements (311)	8,884				8,884	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	238,120			24,080	262,200	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	543,387	0	0	24,080	567,467	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	473,486			570,121	1,043,607	17
Other Power Production Equipment (323)	39,210			49,057	88,267	18
Electric Pumping Equipment (325)	76,508			95,018	171,526	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	589,204	0	0	714,196	1,303,400	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	38,254			440,108	478,362	33
Transmission and Distribution Mains (343)	5,305,049			277,984	5,583,033	34
Services (345)	826,044				826,044	35
Meters (346)	0				0	36
Hydrants (348)	662,368				662,368	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	6,831,715	0	0	718,092	7,549,807	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	7,964,306	0	0	1,456,368	9,420,674	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	7,964,306	0	0	1,456,368	9,420,674	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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

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

Adjust assets originally classified as financed by municipality which should have been contributed capital. Costs related to projects as follows: Well #7 \$510,766; Tower 3 \$440,108 and Wells 5 & 6 \$505,494

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					4,739				20	10	4,769	1
6.000					3,501	26,950	25,250	6,524	1,835	37	64,097	2
8.000						6,050	6,705	24,820	42,964	8,959	89,498	3
12.000								39,108	15,907	10,682	65,697	4
16.000								8,802	14,716		23,518	5
18.000									690		690	6
Total	0	0	0	0	8,240	33,000	31,955	79,254	76,132	19,688	248,269	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:
1997 to now: data was compiled from previously submitted PSC reports. Prior to 1997, data was compiled using the hydrant dates. Feet were estimated using a scale from a current distribution map.

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	19,141		19,141				19,141	1
February	18,371		18,371				18,371	2
March	18,975		18,975				18,975	3
April	19,121		19,121				19,121	4
May	21,116		21,116				21,116	5
June	22,180		22,180				22,180	6
July	22,451		22,451				22,451	7
August	23,924		23,924				23,924	8
September	27,499		27,499				27,499	9
October	23,207		23,207				23,207	10
November	19,831		19,831				19,831	11
December	19,212		19,212				19,212	12
TOTAL	255,028	0	255,028	0	0	0	255,028	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	255,028
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	255,028
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	217,052
Gallons (000s) of Non-Revenue Water	37,976
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	5,040
Subtotal: Unbilled Authorized Consumption	5,040
Total Water Loss	32,936
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	522
Gallons (000s) estimated due to unreported and background leakage	32,414
Subtotal Real Losses (leakage)	32,936
Non-Revenue Water as percentage of net water supplied	15%
Total Water Loss as percentage of net water supplied	13%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,148
Date of maximum	08/14/2017
Cause of maximum	
6" Hydrant and Hydrant lead hit by automobile. Hydrant was attached to a 16" water main	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	393
Date of minimum	04/30/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	575,906
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	0
Number of service breaks repaired this year	4

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
#3	#3	1,500	12	1,224,000	Yes	1
#4	#4	1,500	12	1,440,000	Yes	2
#5	#5	147	16	1,008,000	Yes	3
#6	#6	105	16	432,000	Yes	4
#7	#7	180	14	984,960	Yes	5
				5,088,960		6

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
#816M00308	WELL #4, BOOSTER 1	Booster	Distribution	1981	Vertical Turbine	800	1981	Electric	60	1
#816M0031	WELL #4, BOOSTER 2	Booster	Distribution	1981	Vertical Turbine	800	1981	Electric	60	2
WELL # 5	130 E CTH NN	Primary	Distribution	2001	Vertical Turbine	700	2001	Electric	75	3
WELL #3	626 CTH NN	Primary	Distribution	1966	Vertical Turbine	850	1966	Electric	150	4
WELL #6	250 CTH NN	Primary	Distribution	2001	Vertical Turbine	300	2001	Electric	40	5
WELL #7	WELL #7	Primary	Distribution	2014	Vertical Turbine	684	2014	Electric	75	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)	
#1	#1	1993	Elevated Tank	Steel	148	500,000	1
#2	#2	1996	Elevated Tank	Steel	151	500,000	2
#4	#4	1981	Reservoir	Concrete	10	330,000	3

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
#1	1993	500000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	1
#2	1996	500000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	2
#4	1981	330000	<input 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 type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	Wellhouse	3

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	4	4,769				4,769	1
Other Metal	Distribution	6	56,497				56,497	2
Other Plastic	Distribution	6	7,563	37			7,600 *	3
Other Metal	Distribution	8	25,545			(1,586)	23,959	4
Other Metal	Supply	8				1,586	1,586	5
Other Plastic	Distribution	8	63,348	605			63,953 *	6
Other Plastic	Supply	10				212	212	7
Other Metal	Distribution	12	1,492				1,492	8
Other Metal	Transmission	12	3,670				3,670	9
Other Plastic	Distribution	12	59,138	2,030	633	(6,299)	54,236 *	10
Other Plastic	Supply	12				6,299	6,299	11
Other Plastic	Distribution	16	16,255				16,255	12
Other Plastic	Transmission	16	7,263				7,263	13
Other Plastic	Distribution	18	690				690	14
Total Within Municipality			246,230	2,672	633	212	248,481	15
Total Utility			246,230	2,672	633	212	248,481	16

Water Mains

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

Water Mains (Page W-21)

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

Water mains added were replacement projects financed by the utility.

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

Adjustments to show Supply mains incorrectly classified as Distribution mains when added in 1997 and 2003; 10" Supply main was not previously added.

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	0.750	121			(80)	41	*	1
Other Metal	0.750	410			80	490	2 *	2
Other Metal	1.000	969		3		966	3	3
Other Plastic	1.250	375	6			381	1	4
Other Metal	1.500	82				82		5
Other Plastic	1.500	110				110		6
Other Plastic	2.000	82	1			83		7
Other Metal	3.000	1				1		8
Other Plastic	4.000	13				13		9
Other Metal	6.000	1				1		10
Other Plastic	6.000	41	2			43		11
Other Plastic	8.000	14				14		12
Other Plastic	12.000	1				1		13
Utility Total		2,220	9	3	0	2,226	6	14

Utility-Owned Water Service Lines

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

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

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

Service additions were financed by the utility

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

Original data was based on assumption of pipe material in construction projects in areas originally thought to have had lead laterals

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	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
3/4	2,714	275	24	19	2,984	23	2,525	179	20	5	61					21	173	2,984	* 1
1	98		1	2	99	0		38	16	7	32					2	4	99	* 2
1 1/2	40	3	0		43	2		22	7	7	4						3	43	3
2	33		0		33	0		7	1	1	24							33	4
3	17		0		17	8		1	2	3	2						9	17	5
4	5		0		5	2		2		2					1			5	6
Total	2,907	278	25	21	3,181	35	2,525	249	46	25	123				1	23	189	3,181	7

1. Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
 - All meters replaced within 20 years of installation
 - Other schedule as approved by PSC

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

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - Drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

Meters

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

Meters (Page W-23)

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

Adjust figure to actual number in inventory

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	63	8			71	1
Fire - Within Municipality	671	8	1		678	2
Total Fire Hydrants	734	16	1	0	749	3
Flushing Hydrants	1				1	4

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

Number of Hydrants operated during year	1,507
Number of Distribution System Valves end of year	1,600
Number of Distribution Valves operated during Year	862

List of All Station and Wholesale Meters

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

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

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Mukwonago (Village) **	41	1
Total - Walworth County	41	2
Mukwonago (Village) **	2,780	3
Total - Waukesha County	2,780	4
Total - Customers Served	2,821	5
Total - Within Muni Boundary **	2,821	6

** = *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)	NOT in Use at End of Year (h)	
Galvanized	0.750				106	106	*	1
Lead	0.750				41	41	2 *	2
Steel	0.750				106	106	3 *	3
Copper	1.000				1,406	1,406	1 *	4
HDPE	1.250				496	496	*	5
Ductile Iron, Lined (late 1960's to present)	3.000				1	1	*	6
PVC	4.000				13	13	*	7
Ductile Iron, Lined (late 1960's to present)	6.000				1	1	*	8
PVC	6.000				41	41	*	9
PVC	8.000				14	14	*	10
PVC	12.000				1	1	*	11
Utility Total					2,226	2,226	6	12

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.

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

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

New information added in 2017 based on Utilities information available. Information will be validated during inspections.
