



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MADISON WATER UTILITY

119 E OLIN AVENUE
MADISON, WI 53713-1431

For the Year Ended: DECEMBER 31, 2018

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violations of the provisions of the Public Service Commission of Wisconsin, Chapter Trans. 113, section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 03/29/2019
Refiled: 02/25/2022

Water Service Started Date: 01/01/1884

DNR Public Water System ID: 11302247

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

I **Kathryn Schwenn, Finance Manager of MADISON 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: **2/25/2022**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jeff Stanek

Title: Chief Financial Officer

Mailing Address: 119 E. Olin Ave
Madison, WI 53713-1431

Phone: (608) 267-8689

Email Address: jstanek@madisonwater.org

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: Tom Heikkinen

Title: Water Utility General Manager

Mailing Address: 119 E. Olin Ave
Madison, WI 53713-1431

Phone: (608) 266-4651

Email Address: theikkinen@madisonwater.org

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

Name: Laren Cnare

Title: President

Mailing Address: 5218 Kevins Way
Madison, WI 53714

Phone: (608) 235-9179

Email Address: speckson@charter.net

Contact person for cybersecurity issues and events

Name: David Faust

Title: City of Madison, IT, Applications Development Mngr

Mailing Address: 210 Martin Luther King Jr Blvd, Room 500
Madison, WI 53703

Phone: (608) 267-4909

Email Address: dfaust@cityofmadison.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: 06/20/2018

Period covered by most recent audit: January 1, 2017 through December 31, 2017

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

Name: Vicki Hellenbrand

Title: CPA-Partner

Organization Name: Baker Tilly Virchow Krause LLP

USPS Address: PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2387

Email Address: vicki.hellenbrand@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

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	35,099,182	35,138,138	2
''CdYfUj]b['9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	17,031,987	17,360,616	4
Depreciation Expense (403)	5,739,163	5,320,731	5
Amortization Expense (404-407)	0	471,939	6
Taxes (408)	7,145,381	7,079,299	7
''HcHJ' CdYfUj]b['9I dYbgYg	29,916,531	30,232,585	8
''BYhCdYfUj]b['bWta Y	5,182,651	4,905,553	9
Income from Utility Plant Leased to Others (412-413)			10
''I]]miCdYfUj]b['bWta Y	5,182,651	4,905,553	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	71,843	(18,763)	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)	141,525	146,141	15
Interest and Dividend Income (419)	413,101	511,259	16
Miscellaneous Nonoperating Income (421)	3,849,748	6,693,090	17
''HcHJ' CH Yf 'bWta Y	4,476,217	7,331,727	18
''HcHJ' 'bWta Y	9,658,868	12,237,280	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(460,708)	(459,633)	21
Other Income Deductions (426)	1,706,725	1,624,236	22
''HcHJ' A]gW' UbYci g' bWta Y8 YXi W]cbg	1,246,017	1,164,603	23
''bWta Y6 YZfY 'bhYfYgh7\ Uf[Yg	8,412,851	11,072,677	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	7,035,684	7,396,901	26
Amortization of Debt Discount and Expense (428)	265,489	298,194	27
Amortization of Premium on Debt--Cr. (429)	620,157	1,170,206	28
Interest on Debt to Municipality (430)	62,144	60,288	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		116,127	31
''HcHJ' 'bhYfYgh7\ Uf[Yg	6,743,160	6,469,050	32
''BYh'bWta Y	1,669,691	4,603,627	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	120,428,695	115,925,476	35
Balance Transferred from Income (433)	1,669,691	4,603,627	36
Miscellaneous Credits to Surplus (434)	93,295	525,400	37
Miscellaneous Debits to Surplus--Debit (435)	2,246,772	625,808	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHJ' I bUddfcdf]UHx'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L	119,944,909	120,428,695	41

Income Statement Account Details

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	35,099,182		35,099,182	3
Total (Acct. 400)	35,099,182	0	35,099,182	4
Operation and Maintenance Expense (401-402)				5
Derived	17,031,987		17,031,987	6
Total (Acct. 401-402)	17,031,987	0	17,031,987	7
Depreciation Expense (403)				8
Derived	5,739,163		5,739,163	9
Total (Acct. 403)	5,739,163	0	5,739,163	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	7,145,381		7,145,381	15
Total (Acct. 408)	7,145,381	0	7,145,381	16
TOTAL UTILITY OPERATING INCOME	5,182,651	0	5,182,651	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	71,843	0	71,843	20
Total (Acct. 415-416)	71,843	0	71,843	21
Nonoperating Rental Income (418)				22
INCOME - FEDERAL TAX CREDIT	139,305		139,305	23
RENTAL PROPERTY HELD FOR FUTURE USE	2,220		2,220	24
Total (Acct. 418)	141,525	0	141,525	25
Interest and Dividend Income (419)				26
INTEREST ON INVESTMENTS	343,189		343,189	27
INTEREST ON MAIN ASSESSMENTS	69,912		69,912	28
Total (Acct. 419)	413,101	0	413,101	29
Miscellaneous Nonoperating Income (421)				30
Contributed Plant - Water		3,849,748	3,849,748	31
Impact Fees - Water			0	32
Total (Acct. 421)	0	3,849,748	3,849,748	33
TOTAL OTHER INCOME	626,469	3,849,748	4,476,217	34
MISCELLANEOUS INCOME DEDUCTIONS				35
Miscellaneous Amortization (425)				36
Regulatory Liability (253) Amortization	(460,708)		(460,708)	37
Total (Acct. 425)	(460,708)	0	(460,708)	38
Other Income Deductions (426)				39

Income Statement Account Details

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Depreciation Expense on Contributed Plant - Water		1,706,725	1,706,725	40
Total (Acct. 426)	0	1,706,725	1,706,725	41
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(460,708)	1,706,725	1,246,017	42
INTEREST CHARGES				43
Interest on Long-Term Debt (427)				44
Derived	7,035,684		7,035,684	45
Total (Acct. 427)	7,035,684	0	7,035,684	46
Amortization of Debt Discount and Expense (428)				47
AMORTIZATION OF DEBT DISCOUNT	146,591		146,591	48
Bond Issuance Costs - 2018 A & B	118,898		118,898	49
Total (Acct. 428)	265,489	0	265,489	50
Amortization of Premium on Debt--Cr. (429)				51
AMORTIZATION OF PREMIUM ON DEBT	620,157		620,157	52
Total (Acct. 429)	620,157	0	620,157	53
Interest on Debt to Municipality (430)				54
Derived	62,144		62,144	55
Total (Acct. 430)	62,144	0	62,144	56
Other Interest Expense (431)				57
Derived	0		0	58
Total (Acct. 431)	0	0	0	59
TOTAL INTEREST CHARGES	6,743,160	0	6,743,160	60
NET INCOME	(473,332)	2,143,023	1,669,691	61
EARNED SURPLUS				62
Unappropriated Earned Surplus (Beginning of Year) (216)				63
Derived	49,324,166	71,104,529	120,428,695	64
Total (Acct. 216)	49,324,166	71,104,529	120,428,695	65
Balance Transferred from Income (433)				66
Derived	(473,332)	2,143,023	1,669,691	67
Total (Acct. 433)	(473,332)	2,143,023	1,669,691	68
Miscellaneous Credits to Surplus (434)				69
Balance Billing (CIS) to GL	10,517		10,517	70
City Pmt for UW#3 Land Parcel	26,388		26,388	71
Conservation Program True-up	56,390		56,390	72
Total (Acct. 434)	93,295	0	93,295	73
Miscellaneous Debits to Surplus--Debit (435)				74
Cumulative Effect of GASB 75 OPEB Implementation	1,768,670		1,768,670	75
Depreciation on Disallowed PP&E	136,908		136,908	76
Expense Test Well	341,194		341,194	77
Total (Acct. 435)	2,246,772	0	2,246,772	78
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	46,697,357	73,247,552	119,944,909	79

Income Statement Account Details

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Income Statement Account Details

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Income Statement Account Details (Page F-02)

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

Acct 434 - MWU corrected its accounting for its conservation program in 2018 in accordance with the PSC's prescribed escrow accounting. The adjustment to surplus represents the difference between the prior year balance in Acct. 253 as reported and the revised ending balance for 2017.

Acct 435 - The utility implemented GASB Statement 75 during 2018 which resulted in the restatement of surplus from the new standard and actuary report. The change is presented as a cumulative effect to Unappropriated Earned Surplus.

Acct 435 - The utility determined three test well sites were not suitable for a new well therefore the costs incurred in prior years were expensed per the PSC USOA (320 Whitney Way, West Campus and 5802 Femrite Drive)

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)	90,397				90,397	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	0				0	4
Payroll	10,091				10,091	5
Materials	3,422				3,422	6
Taxes	756				756	7
Other (List by major classes)						8
TRANSPORTATION	1,110				1,110	9
TOOLS	404				404	10
OVERHEAD	2,771				2,771	11
Total costs and expenses	18,554	0	0	0	18,554	12
Net Income (or loss)	71,843	0	0	0	71,843	13

Revenues Subject to Wisconsin Remainder Assessment

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 Admin. Code Ch. PSC 5.
 g 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	35,099,182				35,099,182	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				0	5
Revenues subject to Wisconsin Remainder Assessment	35,099,182	0	0	0	35,099,182	6

Distribution of Total Payroll

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	6,378,508	304,985	6,683,493	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	10,091		10,091	6
Other nonutility expenses	617,985		617,985	7
Water utility plant accounts	916,826	44,576	961,402	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	36,438	1,771	38,209	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	351,332	(351,332)	0	18
All other accounts			0	19
Total Payroll	8,311,180	0	8,311,180	20

Full-Time Employees (FTE)

g 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.

g 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	126.3	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)	385,434,847	372,835,298	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	88,203,833	82,346,907	4
Utility Plant Acquisition Adjustments (117-118)	0	(54,749)	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	297,231,014	290,433,642	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	6,384,599	344,232	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	220,802	80,913	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	3,888,192	3,425,932	12
Sinking Funds (125)	21,596,526	9,781,679	13
Depreciation Fund (126)	750,000	750,000	14
Other Special Funds (128)	17,823,192	16,300,217	15
HcHU`CA Yf DfcdYfmiUbX`bj Ygfa Ybtg	50,221,707	30,521,147	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	2,837,456	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	20,920	20,920	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,915,814	2,020,400	23
Other Accounts Receivable (143)	5,344,580	4,881,321	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	91,188	25
Receivables from Municipality (145)	943,758	1,062,718	26
Plant Materials and Operating Supplies (154)	714,523	778,893	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	183,467	172,805	31
Interest and Dividends Receivable (171)	41,615	30,161	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,594,540	0	34
HcHU`7i ffYbhUbX`5 VVfi YX`5 ggYfg	14,596,673	8,876,030	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	1,528,538	1,675,129	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	411,830	394,466	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	6,311,506	5,344,010	42
HcHU`8 YZffYX`8 YV]fg	8,251,874	7,413,605	43
HCH5 @5 GG9HG`5 B8`CH<9F`896 #HG	370,301,268	337,244,424	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)	2,804,466	2,804,466	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	119,944,909	120,428,695	5
“HcHU” DfcdfjYUfm7 Ud]KJ	122,749,375	123,233,161	6
LONG-TERM DEBT			7
Bonds (221)	202,685,000	171,785,000	8
Advances from Municipality (223)	2,039,112	5,972,919	9
Other Long-Term Debt (224)	0	0	10
“HcHU” @cb[!HYfa 8 YVh	204,724,112	177,757,919	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	10,803,979	7,724,561	14
Payables to Municipality (233)	5,563,094	7,957,078	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	3,525,495	2,846,660	18
Tax Collections Payable (241)	2,472	2,270	19
Miscellaneous Current and Accrued Liabilities (242)	0	438,906	20
“HcHU” 7i ffYbhUbX’5 VWwI YX’ @UV]]HjYg	19,895,040	18,969,475	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	10,239,105	9,015,887	23
Customer Advances for Construction (252)	44,030	58,341	24
Other Deferred Credits (253)	12,649,606	8,209,643	25
“HcHU” 8 YZffYX’7 fYX]Jg	22,932,741	17,283,871	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
“HcHU” CdYfU]b[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	370,301,268	337,244,426	33

Net Utility Plant

g 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	372,835,298	0	0	0	2
	372,835,298	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	283,603,506				5
Utility Plant in Service - Contributed Plant (101.2)	98,952,069				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)	112,087				9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	2,767,185				11
Total Utility Plant	385,434,847	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)	62,589,923				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	25,613,910				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	88,203,833	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	297,231,014	0	0	0	27

Net Utility Plant

- | |
|--|
| <p>g 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.</p> |
|--|

Net Utility Plant (Page F-08)

General Footnote

The adjustment relates to the early retirement of aquastream equipment at UW 26 which was taken out of plant after lightning strike and was not replaced.

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):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	58,070,366	0	0	0	58,070,366	1
Credits during year						2
Charged Depreciation Expense (403)	5,739,163				5,739,163	3
Depreciation Expense on Meters Charged to Sewer	526,944				526,944	4
Salvage	139,918				139,918	5
Clearing Accounts	505,253				505,253	6
Early Retirement of Asset	66,357				66,357	7
Total credits	6,977,635	0	0	0	6,977,635	8
Debits during year						9
Book Cost of Plant Retired	2,367,919				2,367,919	10
Cost of Removal	90,159				90,159	11
Total debits	2,458,078	0	0	0	2,458,078	12
Balance end of year (111.1)	62,589,923	0	0	0	62,589,923	13

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):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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**

Note - Beginning in 2018, the balance in the the UF plant accumulated depreciation and related depreciation expense will differ from its GAAP basis financial statements due to disallowed costs in 3280-WR-114 . The total disallowed cost amounted to \$68,686 being excluded from depreciation expense in 2018 and included in Acct 121 / 122 - Non-utility property.

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

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

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	24,276,541	0	0	0	24,276,541	1
Credits during year						2
Charged Other Income Deductions (426)	1,706,725				1,706,725	3
Depreciation Expense on Meters Charged to Sewer					0 *	4
Salvage	11,409				11,409	5
Total credits	1,718,134	0	0	0	1,718,134	6
Debits during year						7
Book Cost of Plant Retired	346,164				346,164	8
Cost of Removal	34,601				34,601	9
Total debits	380,765	0	0	0	380,765	10
Balance end of year (111.2)	25,613,910	0	0	0	25,613,910	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g 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
3280-WR-114 Disallowed Construction Cost	0	5,609,832		5,609,832 *	2
Infrastructure	0	29,661		29,661	3
Land	67,981	389,986		457,967	4
Sewer Meters	276,251	23,400	12,512	287,139	5
Total Nonutility Property (121)	344,232	6,052,879	12,512	6,384,599	6
Less accum. prov. depr. & amort. (122)	80,913	152,401	12,512	220,802	7
Net Nonutility Property	263,319	5,900,478	0	6,163,797	8

Net Nonutility Property (Accts. 121 & 122)

- | |
|--|
| <ul style="list-style-type: none">g Report separately each item of property with a book cost of \$5,000 or more included in account 121.g Other items may be grouped by classes of property.g Describe in detail any investment in sewer department carried in this account. |
|--|

Net Nonutility Property (Accts. 121 & 122) (Page F-11)

General Footnote

Disallowed costs in accordance with 3280-WR-114 for cost overruns associated with Unit Well 31 and Paterson Operation Center.

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

Description (a)	Amount (b)	
Balance first of year	91,188	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	91,188	9
Total Accounts Written Off	91,188	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)	714,523	778,893	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	714,523	778,893	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)				
2009 Refunding Bonds Loss	104,609	428	1,150,696	1
2016 Refunding Bonds Loss	41,982	428	377,842	2
None				3
Total	146,591		1,528,538	4
Unamortized premium on debt (251)				
2009A Refunding Bonds	68,129	429	749,414	5
2009C Revenue Bonds	7,524	429	82,768	6
2011 Revenue Bonds	26,252	429	341,277	7
2012 Revenue Bonds	72,316	429	1,012,428	8
2013 Revenue Bonds	68,997	429	1,034,962	9
2015 Revenue Bonds	114,783	429	1,951,304	10
2016A Revenue Bonds	96,020	429	1,728,352	11
2016B Refunding Bonds	166,136	429	1,495,225	12
2018A Revenue Bonds	0	429	1,842,010	13
2018B Taxable Revenue Notes	0	429	1,365	14
None				15
Total	620,157		10,239,105	16

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		2,804,466	1
Balance end of year		2,804,466	2

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g 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)	
2009 C REVENUE BONDS	12/09/2009	01/01/2030	4.14%	8,175,000	1
2009-A REFUNDING BONDS	12/06/2009	01/01/2029	3.99%	24,925,000	2
2010 TAXABLE REVENUE BONDS	11/10/2010	01/01/2031	2.94%	8,695,000	3
2011 REVENUE BONDS	12/22/2011	01/01/2032	3.19%	13,910,000	4
2012 REVENUE BONDS	12/19/2012	01/01/2033	2.41%	15,790,000	5
2013 REVENUE BONDS	12/18/2013	01/01/2034	3.52%	19,685,000	6
2015 REVENUE BONDS	12/17/2015	01/01/2036	2.86%	36,955,000	7
2016-A REVENUE BONDS	12/28/2016	01/01/2037	3.18%	22,235,000	8
2016-B REFUNDING BONDS	12/28/2016	01/01/2028	3.18%	12,160,000	9
2018-A REVENUE BONDS	12/20/2018	01/01/2039	3.41%	30,765,000	10
2018-B TAXABLE REVENUE NOTES	12/20/2018	01/01/2028	3.42%	9,390,000	11
Total				202,685,000	12

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
BURKE UTILITY DISTRICT #1	04/23/2008	04/23/2018	1.70%	455,638	2
CASH FLOW DRAW	08/04/2005	12/31/2019	1.70%	765,000	3
PENSION LIABILITY	10/03/2010	10/01/2024	3.41%	818,474	4
Total for Account 223				2,039,112	5

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	7,145,381	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	181,148	5
Capitalized Taxes	203,622	6
Total accruals and other credits	7,530,151	7
County, state and local taxes	6,975,603	8
Social Security taxes	518,876	9
PSC Remainder Assessment	35,672	10
Gross Receipts Tax		11
Total payments and other debits	7,530,151	12
Balance end of year	0	13

Interest Accrued (Acct. 237)

- g Report below interest accrued on each utility obligation.
g 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
2009-A REFUNDING BONDS	642,453	1,217,906	1,251,406	608,953	2
2009-C REVENUE BONDS	191,744	369,288	376,388	184,644	3
2010 TAXABLE REVENUE BONDS	220,499	425,230	433,114	212,615	4
2011 REVENUE BONDS	265,553	498,506	514,806	249,253	5
2012 REVENUE BONDS	294,850	571,400	580,550	285,700	6
2013 REVENUE BONDS	469,825	891,400	915,525	445,700	7
2015 Revenue Bonds	753,352	1,428,204	1,467,454	714,102	8
2016-A REVENUE BONDS		1,005,750	502,875	502,875	9
2016-B REFUNDING BONDS		628,000	314,000	314,000	10
Subtotal Bonds (221)	2,838,276	7,035,684	6,356,118	3,517,842	11
Advances from Municipality (223)	0	0	0	0	12
ADVANCE FROM CITY	8,384	32,807	33,538	7,653	13
BURKE UTILITY DISTRICT 1		8,329	8,329	0	14
CASH FLOW DRAW		21,008	21,008	0	15
Subtotal Advances from Municipality (223)	8,384	62,144	62,875	7,653	16
Other Long-Term Debt (224)	0	0	0	0	17
None				0	18
Subtotal Other Long-Term Debt (224)	0	0	0	0	19
Notes Payable (231)	0	0	0	0	20
None				0	21
Subtotal Notes Payable (231)	0	0	0	0	22
Customer Deposits (235)	0	0	0	0	23
None				0	24
Subtotal Customer Deposits (235)	0	0	0	0	25
Total	2,846,660	7,097,828	6,418,993	3,525,495	26

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
WATER LATERAL ASSESSMENTS	213,399	2
WATER MAIN ASSESSMENTS	3,674,793	3
Total (Acct. 124)	3,888,192	4
Sinking Funds (125)	0	5
BOND REDEMPTION	12,835,562	6
Construction Fund - Assessment	736,897	7
WW Construction Funds Invest	8,024,067	8
Total (Acct. 125)	21,596,526	9
Depreciation Fund (126)	0	10
DEPRECIATION	750,000	11
Total (Acct. 126)	750,000	12
Other Special Funds (128)	0	13
SPECIAL REDEMPTION RESERVE	17,823,192	14
Total (Acct. 128)	17,823,192	15
Cash and Working Funds (131)	0	16
Cash	2,837,456	17
Total (Acct. 131)	2,837,456	18
Working Funds (135)	0	19
Working Funds	20,920	20
Total (Acct. 135)	20,920	21
Customer Accounts Receivable (142)	0	22
Water	2,915,814	23
Total (Acct. 142)	2,915,814	24
Other Accounts Receivable (143)	0	25
Sewer (Non-regulated)	3,345,804	26
Merchandising, jobbing and contract work		27
CUSTOMER ACCOUNTS RECEIVABLE - FORESTRY	386,463	28
CUSTOMER ACCOUNTS RECEIVABLE - LANDFILL	76,600	29
CUTOMER ACCOUNTS RECEIVABLE - STORMWATER	1,332,837	30
DAMAGE CLAIMS	3,155	31
DEPOSITS ON DRUMS & CYLINDERS	12,127	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.

DEVELOPERS, CONTRACTORS, PLUMBERS	88,614	33
DUE FROM OTHER MUNICIPALITIES, TAX ROLL	32,206	34
OTHER	66,774	35
Total (Acct. 143)	5,344,580	36
Receivables from Municipality (145)	0	37
TAX ROLL ITEMS	943,758	38
Total (Acct. 145)	943,758	39
Prepayments (165)	0	40
PREPAID INSURANCE	126,844	41
PREPAID MEMBERSHIP	18,881	42
PREPAID PSC REMAINDER ASSESSMENT	36,686	43
Suspense Account	1,056	44
Total (Acct. 165)	183,467	45
Interest and Dividends Receivable (171)	0	46
Interest Receivable on Investments	41,615	47
Total (Acct. 171)	41,615	48
Miscellaneous Current and Accrued Assets (174)	0	49
GASB 68 Net Pension Asset	1,594,540	50
Total (Acct. 174)	1,594,540	51
Preliminary Survey and Investigation Charges (183)	0	52
UW 12 Conversion	297,806	53
UW 19 Fe and Mn Filter Addition	114,024	54
Total (Acct. 183)	411,830	55
Miscellaneous Deferred Debits (186)	0	56
Cumulative Effect of GASB 68	1,186,946	57
GASB 68 Deferred Outflows of Resources	4,943,454	58
GASB 75 OPEB Cumulative Effect	181,106	59
Total (Acct. 186)	6,311,506	60
Accounts Payable (232)	0	61
Accounts Payable (232)	0	62
Accounts Payable	10,383,367	63
Retainage Payable	420,612	64
Total (Acct. 232)	10,803,979	65
Payables to Municipality (233)	0	66

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.

Accrued Wages - City	420,951	67
DUE LANDFILL	76,600	68
DUE SEWER UTILITY	3,345,803	69
DUE STORMWATER UTILITY	1,332,837	70
DUE URBAN FORESTRY	386,463	71
HEALTH INSURANCE PAYABLE - CITY	377	72
Payroll Deductions Payable	63	73
Total (Acct. 233)	5,563,094	74
Tax Collections Payable (241)	0	75
Sales Tax Payable	2,472	76
Total (Acct. 241)	2,472	77
Customer Advances for Construction (252)	0	78
CUSTOMER ADVANCES FOR CONSTRUCTION	44,030	79
Total (Acct. 252)	44,030	80
Other Deferred Credits (253)	0	81
Regulatory Liability	2,303,556	82
ACCRUED COMP TIME	177,352	83
ACCRUED SICK LEAVE	2,028,589	84
ACCRUED VACATION	175,430	85
CONSERVATION PROGRAM	236,966	86
GASB 68 Pension Deferred Inflows of Resources	5,004,557	87
GASB 75 OPEB Deferred Inflows of Resources	218,946	88
GASB 75 OPEB Liability	2,504,210	89
Total (Acct. 253)	12,649,606	90

Balance Sheet Detail - Other Accounts

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

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

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

Account 143 -

Sewer (non-regulated) - Customer Accounts Receivable balance for Sewer service.

Customer Accounts Receivable - Forestry - Customer Accounts Receivable balance for Urban Forestry special charge.

Customer Accounts Receivable - Landfill - Customer Accounts Receivable balance for Landfill service.

Customer Accounts Receivable - Stormwater - Customer Accounts Receivable balance for Stormwater service

Damage Claims - Customer Accounts Receivable for damage to Water Utility property.

Deposits on Drums and Cylinders - Money due to the Water Utility when drums and cylinders are returned.

Developers, Contractors, Plumbers - Money due to the Water Utility for expenses incurred during the installation of large services or private contract main installations.

Due From Other Municipalities - Tax Roll - Customer Accounts transferred to other Municipalities, added to owner's tax bill for collection.

Other - Receivables for the use of water from hydrants and for hydrant flow tests.

Account 145 -

Due From's - Amounts receivable for December 2018 true-up of shared expenses.

Tax Roll Items - Receivable for Municipals Services bills transferred to the property tax roll.

Account 233 -

Monies due to other City Utilities for account receivable balances on Madison Municipal Services bills.

Accrued Wages - City - amounts due for 2018 payroll paid in 2019.

Miscellaneous payroll payables due to the City.

WRS Payable - City-amounts due for 2018 payroll paid in 2019.

Miscellaneous payroll payables due to the City.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g 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.
- g 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.
- g 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)	273,257,402				273,257,402	2
Materials and Supplies	746,708				746,708	3
Less Average						4
Reserve for Depreciation (111.1)	60,330,144				60,330,144	5
Customer Advances for Construction					0	6
Regulatory Liability	2,533,910				2,533,910	7
Average Net Rate Base	211,140,056	0	0	0	211,140,056	8
Net Operating Income	5,182,651				5,182,651	9
Net Operating Income as a percent of Average Net Rate Base	2.45%	N/A	N/A	N/A	2.45%	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	2,764,264	0	0	0	2,764,264	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	460,708				460,708	5
Balance End of Year	2,303,556	0	0	0	2,303,556	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

The utility implemented a 30.6% rate increase effective November 2, 2018 for its December 2018 billing cycles. Revenues have been minimally affected for 2018.

5. Obligations incurred or assumed, excluding commercial paper

The utility issued \$30.8 million of capital-related and \$9.4 million of operating-related debt in December 2018.

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)	33,953,333	33,838,097	2
Total Sales of Water	33,953,333	33,838,097	3
Other Operating Revenues			4
Forfeited Discounts (470)	158,891	191,137	5
Rents from Water Property (472)	258,603	277,211	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	728,355	831,693	8
Total Other Operating Revenues	1,145,849	1,300,041	9
Total Operating Revenues	35,099,182	35,138,138	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	250,277	16,977	12
Pumping Expenses (620-633)	4,144,090	3,760,296	13
Water Treatment Expenses (640-652)	835,570	734,902	14
Transmission and Distribution Expenses (660-678)	6,905,966	8,067,044	15
Customer Accounts Expenses (901-906)	819,482	796,411	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	4,076,602	3,984,986	18
Total Operation and Maintenance Expenses	17,031,987	17,360,616	19
Other Operating Expenses			20
Depreciation Expense (403)	5,739,163	5,320,731	21
Amortization Expense (404-407)	0	471,939	22
Taxes (408)	7,145,381	7,079,299	23
Total Other Operating Expenses	12,884,544	12,871,969	24
Total Operating Expenses	29,916,531	30,232,585	25
NET OPERATING INCOME	5,182,651	4,905,553	26

Water Operating Revenues - Sales of Water

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	113	30,397	190,448	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	113	30,397	190,448	8
Metered Sales to General Customers (461)				9
Residential (461.1)	56,700	2,634,319	12,493,441	10
Commercial (461.2)	4,955	1,850,335	5,728,589	11
Industrial (461.3)	47	197,963	531,820	12
Public Authority (461.4)	481	1,205,838	4,357,131	13
Multifamily Residential (461.5)	4,259	1,974,229	5,883,892	14
Irrigation (461.6)	1,995	7,323	59,528 *	15
Total Metered Sales to General Customers (461)	68,437	7,870,007	29,054,401	16
Private Fire Protection Service (462)	2,196		561,741	17
Public Fire Protection Service (463)	3		3,895,947	18
Other Water Sales (465)				19
Sales for Resale (466)	10	132,438	250,796	20
Interdepartmental Sales (467)				21
Total Sales of Water	70,759	8,032,842	33,953,333	22

Water Operating Revenues - Sales of Water

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

General Footnote

Revenues and customers classified under the "Irrigation" designation are "Duplex" (Mg-1S1) customers beginning in December 2018 in MWU's 3280-WR-114 rate order

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Fitchburg Water Utility	2 METER PITS	5,704	18,927	1
Village of Maple Bluff Municipal Water Utility	4 METER PITS	37,202	85,334	2
Village of Shorewood Hills Water Utility	4 METER PITS	89,532	146,535	3
Total		132,438	250,796	4

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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)	3,833,217	2
Wholesale fire protection billed	62,730	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)	3,895,947	5
Forfeited Discounts (470)		6
Customer late payment charges	158,891	7
Total Forfeited Discounts (470)	158,891	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	258,603	10
Total Rents from Water Property (472)	258,603	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	555,626	16
Damage Claims	22,780	17
Hydrant Flow Test	1,897	18
Misc Water Revenue	46,756	19
Non Standard Meter Charges	36,827	20
Water for Construction	64,469	21
Total Other Water Revenues (474)	728,355	22

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

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

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

Account 474 already includes accurate descriptions

Water Operation & Maintenance Expenses

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)	12,130	1,334	13,464	11,214	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)	20,239	148,448	168,687	88 *	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)	14,628	50,490	65,118	4,028 *	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)		3,008	3,008	1,647	13
Total Source of Supply Expenses	46,997	203,280	250,277	16,977	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	41,503	4,424	45,927	42,618	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		2,070,053	2,070,053	2,164,640	19
Pumping Labor and Expenses (624)	338,572	80,923	419,495	416,998	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	246,647	193,818	440,465	410,166	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	136,197	21,907	158,104	156,358	24
Maintenance of Structures and Improvements (631)	131,435	212,461	343,896	155,122 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	140,436	525,714	666,150	414,394 *	27
Total Pumping Expenses	1,034,790	3,109,300	4,144,090	3,760,296	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	79,572	10,075	89,647	85,860	30
Chemicals (641)		157,996	157,996	154,129	31
Operation Labor and Expenses (642)	222,253	38,779	261,032	253,306	32
Miscellaneous Expenses (643)		120,102	120,102	118,811	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)	11,462	1,260	12,722	11,214	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)	56,810	137,261	194,071	111,582 *	37
Total Water Treatment Expenses	370,097	465,473	835,570	734,902	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	269,536	17,614	287,150	280,048	40

Water Operation & Maintenance Expenses

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	76,615	37,666	114,281	85,502	* 41
Transmission and Distribution Lines Expenses (662)	50,727	362,362	413,089	353,760	* 42
Meter Expenses (663)	41,890	3,218	45,108	44,399	43
Customer Installations Expenses (664)	270,228	79,691	349,919	326,357	44
Miscellaneous Expenses (665)	908,595	507,552	1,416,147	1,246,910	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)	18,019	114,118	132,137	2,442,235	* 49
Maintenance of Transmission and Distribution Mains (673)	1,016,366	1,404,474	2,420,840	1,699,903	* 50
Maintenance of Services (675)	687,827	591,139	1,278,966	1,066,095	51
Maintenance of Meters (676)	122,432	56,453	178,885	153,272	52
Maintenance of Hydrants (677)	144,513	105,035	249,548	368,563	* 53
Maintenance of Miscellaneous Plant (678)		19,896	19,896	0	* 54
Total Transmission and Distribution Expenses	3,606,748	3,299,218	6,905,966	8,067,044	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	23,105		23,105	21,693	57
Meter Reading Expenses (902)	8,015	47,100	55,115	42,997	* 58
Customer Records and Collection Expenses (903)	233,885	303,841	537,726	511,721	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)	49,532	154,004	203,536	220,000	62
Total Customer Accounts Expenses	314,537	504,945	819,482	796,411	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	894,162		894,162	865,905	68
Office Supplies and Expenses (921)	109,650	377,127	486,777	523,230	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		267,394	267,394	329,636	* 71
Property Insurance (924)		35,442	35,442	34,334	72
Injuries and Damages (925)		327,732	327,732	445,057	* 73
Employee Pensions and Benefits (926)		1,719,881	1,719,881	1,677,159	74
Regulatory Commission Expenses (928)		74,151	74,151	9,015	* 75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	1,527	266,871	268,398	97,699	* 77
Rents (931)			0	0	78
Maintenance of General Plant (932)		2,665	2,665	2,951	79
Total Administrative and General Expenses	1,005,339	3,071,263	4,076,602	3,984,986	80

Water Operation & Maintenance Expenses

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	6,378,508	10,653,479	17,031,987	17,360,616	81

Water Operation & Maintenance Expenses

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

Account 612A Maintenance of Collecting and Impounding Reservoirs
Closed more work orders in 2018 than in 2017 related to maintenance.

Account 614A Maintenance of Wells and Springs
Closed more work orders in 2018 than in 2017 related to maintenance.

Account 631A Maintenance of Structures and Improvements
Closed more work orders in 2018 than in 2017. Vacant maintenance positions were filled so more labor and expenses were incurred.

Account 633A Maintenance of Pumping Equipment
Closed more work orders in 2018 than 2017 that dealt with the maintenance of the pumping equipment, emergency pump repairs occurred.

Account 652A Maintenance of Water Treatment Equipment
Closed more work orders in 2018 than 2017

Account 661- Storage Facilities Expenses
Madison Water changed its capitalization policy from \$2,000 to \$5,000. Key scan upgrades were capitalized in the past, this year they were expensed.

Account 662A Transmission and Distribution Lines Expenses
More flushing was done 2018 than in 2017.

Account 672A Maintenance of Distribution Reservoirs and Standpipes
2017 included a project to repaint three tanks, totaling \$2,389,801; in 2018 expense was only one for 98,831.

Account 673 - Maintenance of Transmission and Distribution Mains
39 more main leaks in 2018 from 2017, more material and labor; also more work orders closed in 2018 than 2017.

Account 677A Maintenance of Hydrants
Closed more work orders in 2017 than 2018 that affected the maintenance of hydrants

Account 678A Maintenance of Miscellaneous Plant
Security updates were made at Reservoirs & Madison Water changed its capitalization policy from \$2,000 to \$5,000 which resulted in more expense than capital for routine upgrades/maintenance.

Account 902- Meter Reading Expenses
Madison Water changed its capitalization policy from \$2,000 to \$5,000 which resulted in more expense from the close-out of work orders. Equipment such as Repeaters were previously capitalized and are now expensed.

Account 923A Outside services Employed
The utility experienced significantly more expense related to the completion and submission of the 2017 rate case including responding to multiple inquiries and formal proceedings from the PSC and the creation of a financial improvement plan required in 3280-WR-144.

Account 925A Injuries and Damages
Workers Comp insurance charges went down (amount charged by City of Madison allocated by department)

Account 928A Regulatory Commission Expenses
The utility experienced significantly more expense related to the completion and submission of the 2017 rate case including responding to multiple inquiries and formal proceedings from the PSC and the creation of a financial improvement plan required in 3280-WR-144.

Account 930 - The utility incurred more costs associated with the TY2017 rate case and related financial plan as well as addition costs associated with the issuance of the 2018 debt (non-debt issuance cost related) certifying the revenue requirement.

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	6,975,604	6,923,932	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	181,148	187,769	2
Net Property Tax Equivalent	6,794,456	6,736,163	3
Social Security	518,876	468,254	4
PSC Remainder Assessment	35,672	33,761	5
Capitalized Taxes	(203,623)	(158,879)	6
Total Tax Expense	7,145,381	7,079,299	7

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes to the financial statements.

COUNTY: DANE(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	9.068685
2. County Tax Rate	mills	2.911089	13. Combined School Tax Rate	mills	12.532381
3. Local Tax Rate	mills	9.068685	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	11.580501	15. Total Local & School Tax Rate	mills	21.601066
5. Vocational School Tax Rate	mills	0.951880	16. Total Tax Rate	mills	24.512155
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.881239
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	22.519691
8. Total Tax Rate	mills	24.512155	19. Net Local and School Tax Rate	mills	19.845229
9. Less: State Credit	mills	1.992464	20. Utility Plant, Jan 1	\$	372,835,298
11. Net Tax Rate	mills	22.519691	21. Materials & Supplies	\$	778,893
			22. Subtotal	\$	373,614,191
			23. Less: Plant Outside Limits	\$	7,361,254
			24. Taxable Assets	\$	366,252,937
			25. Assessment Ratio	dec.	0.959720
			26. Assessed Value	\$	351,500,269
			27. Net Local and School Tax Rate	mills	19.845229
			28. Tax Equiv. Computed for Current Year	\$	6,975,604

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 372,835,298
2. Materials & Supplies	\$ 778,893
3. Subtotal	\$ 373,614,191
4. Less: Plant Outside Limits	\$ 7,361,254
5. Taxable Assets	\$ 366,252,937
6. Assessed Value	\$ 351,500,269
7. Tax Equiv. Computed for Current Year	\$ 6,975,604
8. Tax Equivalent per 1994 PSC Report	\$ 2,077,440
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 6,975,604

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be

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

General Footnote

Line 4 - The disallowed plant by the PSCW in Rate Case 3280-WR-114 is included in the line Less: Plant Outside Limits.

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

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)	1
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)	714,754		7,238		707,516	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	6,361,246				6,361,246	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	4,180,280	1,171,576		155,348	5,507,204	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	157,362				157,362	13
Total Source of Supply Plant	11,413,642	1,171,576	7,238	155,348	12,733,328	14
PUMPING PLANT						15
Land and Land Rights (320)	435,347				435,347	16
Structures and Improvements (321)	12,356,210	1,198,022	226,927		13,327,305	17
Other Power Production Equipment (323)	1,083,931	442,230			1,526,161	18
Electric Pumping Equipment (325)	8,751,272	986,702	281,152		9,456,822	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	15,559				15,559	21
Total Pumping Plant	22,642,319	2,626,954	508,079	0	24,761,194	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	969,631	1,162,527			2,132,158	25
Sand or Other Media Filtration Equipment (332)	2,443,466	434,360			2,877,826	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	634,374	203,056	42,499		794,931	28
Total Water Treatment Plant	4,047,471	1,799,943	42,499	0	5,804,915	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	599,978	51,000		42,729	693,707	31
Structures and Improvements (341)	668,923				668,923	32
Distribution Reservoirs and Standpipes (342)	13,448,266	2,919,499		(165,022)	16,202,743	33
Transmission and Distribution Mains (343)	115,511,115	10,617,821	232,097	(29,850)	125,866,989	34
Services (345)	21,530,605	841,723	93,050	(4,118)	22,275,160	35
Meters (346)	18,998,852	546,144	155,232	(65,421)	19,324,343	36

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	15,514,315	1,711,055	108,094	(9,635)	17,107,641	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	186,272,054	16,687,242	588,473	(231,317)	202,139,506	39
GENERAL PLANT						40
Land and Land Rights (389)	876,674	18,127		107,824	1,002,625	41
Structures and Improvements (390)	25,769,636	1,083,424	108,249	(2,250,939)	24,493,872	42
Office Furniture and Equipment (391)	684,769	8,826		(30,433)	663,162	43
Computer Equipment (391.1)	1,409,905				1,409,905	44
Transportation Equipment (392)	3,921,707	691,052	514,592		4,098,167	45
Stores Equipment (393)	137,043			(12,532)	124,511	46
Tools, Shop and Garage Equipment (394)	1,558,396	10,000	555,237	(7,828)	1,005,331	47
Laboratory Equipment (395)	9,200				9,200	48
Power Operated Equipment (396)	1,488,109	245,809	31,900		1,702,018	49
Communication Equipment (397)	185,236				185,236	50
SCADA Equipment (397.1)	2,495,137	994,289	18,890		3,470,536	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	38,535,812	3,051,527	1,228,868	(2,193,908)	38,164,563	53
Total utility plant in service directly assignable	262,911,298	25,337,242	2,375,157	(2,269,877)	283,603,506	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	262,911,298	25,337,242	2,375,157	(2,269,877)	283,603,506	56

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

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Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)**Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization**

Account 314 - Well 31 was placed in service in 2018. (This does not include PSC disallowed costs in rate order 3280-WR-114 classified in acct. 121 - Non-utility plant)

Account 321 - Well 31 pumphouse was placed in service in 2018. (This does not include PSC disallowed costs in rate order 3280-WR-114 classified in acct. 121 - Non-utility plant)

Account 323 - Well 31 was placed in service in 2018.(This does not include PSC disallowed costs in rate order 3280-WR-114 classified in acct. 121 - Non-utility plant)

Account 325 - Well 31 was placed in service in 2018; UW 6, 9, 12, 16, 18, 19, 27 Pump/motor replacements; UW 12, 15, 17 variable frequency drive installations; replacements to UW 26 after lightning strike.

Account 331 - Well 31 water treatment was placed in service in 2018. (This does not include PSC disallowed costs in rate order 3280-WR-114 classified in acct. 121 - Non-utility plant)

Account 332 & 334 - Well 31 filtration equipment placed into service during 2018. (This does not include PSC disallowed costs in rate order 3280-WR-114 classified in acct. 121 - Non-utility plant)

Account 340 & 342 - Blackhawk Tower (Reservoir 228) was placed into service during 2018.

389 & 390 - Well 31 storage building was placed in service in 2018. (This does not include PSC disallowed costs in rate order 3280-WR-114 classified in acct. 121 - Non-utility plant)

Account 392 - Purchased 10 new vehicles including 2 new dump trucks.

Account 394 - Utility-wide small tools replacements

Account 396 - Two bobcats and sweeper scrubber

397.1 - Well 31 and Blackhawk Tower SCADA equipment placed into service during 2018; SCADA system upgrades at UW 16, 19, 29 30 and booster station 128.

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

General Footnote

The PSC disallowed several construction cost over-runs associated with the Paterson operations building and Unit Well 31. The costs are included in account 121 - Non-utility property. A summary of those disallowed cost totals per plant account are summarized below:

	UW#31	Paterson	Total
310	107,824		107,824
314	1,162,528		1,162,528
320	107,824		107,824
340	65,095		65,095
342	1,864,829		1,864,829
390		2,250,93	2,250,939
391		30,433	30,433
393 -		12,532	12,532
394 -		7,828	7,828
	3,308,100	2,301,732	5,609,832

Disallowed costs are based upon actual project close-out allocations which vary from original project budgets and PSC disallowed cost allocations which were based upon the original project budgets.

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

Acct 321 - Remove Security system key scan systems installed in 2017.

Acct 325 - Motor and pump replacements associated with unit well additions above.

Acct 390 - Security system removals placed into service in prior year and removal of Red Arrow body shop Property demo'd during the year.

Acct 392 - Vehicle replacements associated with additions noted above including 2 dump trucks.

Acct 394 - The utility updated its capitalization policy to \$5,000 and wrote-off all assets that were either obsolete or under this threshold.

Water Utility Plant in Service - Plant Financed by Contributions



Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	261,983				261,983	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	208,452	2,880			211,332	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	470,435	2,880	0	0	473,315	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)	1,000				1,000	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	14,250				14,250	33
Transmission and Distribution Mains (343)	64,941,834	2,706,455	140,556	58,351	67,566,084 *	34
Services (345)	22,310,957	734,527	95,115	4,118	22,954,487 *	35
Meters (346)	9,215				9,215	36

Water Utility Plant in Service - Plant Financed by Contributions

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	7,628,690	405,886	110,493	9,635	7,933,718 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	94,905,946	3,846,868	346,164	72,104	98,478,754	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	95,376,381	3,849,748	346,164	72,104	98,952,069	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	95,376,381	3,849,748	346,164	72,104	98,952,069	56

Water Utility Plant in Service - Plant Financed by Contributions

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

Additions for one or more accounts other than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

All additions over \$100,000 are in the excluded accounts.

Retirements for one or more accounts other than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

All additions over \$100,000 are in the excluded accounts.

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	3,228,046	1.70%	108,141					3,336,187	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	2,476,867	2.90%	140,469					2,617,336	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	60,189	4.50%	7,081					67,270	7
Total Source of Supply Plant	5,765,102		255,691	0	0	0	0	6,020,793	8
PUMPING PLANT									9
Structures and Improvements (321)	3,925,565	3.20%	410,936	226,927	10,780			4,098,794	10
Other Power Production Equipment (323)	142,954	4.40%	57,422					200,376	11
Electric Pumping Equipment (325)	4,066,351	4.40%	400,578	281,152	31,050		66,359	4,221,086	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	15,559	4.40%						15,559	14
Total Pumping Plant	8,150,429		868,936	508,079	41,830	0	66,359	8,535,815	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	263,738	3.20%	49,629					313,367	17
Sand or Other Media Filtration Equipment (332)	365,769	3.30%	87,801					453,570	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	243,723	6.00%	42,879	42,499	503			243,600	20
Total Water Treatment Plant	873,230		180,309	42,499	503	0	0	1,010,537	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	226,893	3.20%	21,406					248,299	23
Distribution Reservoirs and Standpipes (342)	2,443,943	1.90%	281,685					2,725,628	24
Transmission and Distribution Mains (343)	13,454,813	1.30%	1,602,538	232,097	23,133	2,261		14,804,382	25
Services (345)	7,900,351	2.90%	635,184	93,050	9,990	3,242		8,435,737	26
Meters (346)	5,220,802	5.50%	1,053,888	155,232		17,746		6,137,204	27

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	2,234,554	2.20%	358,841	108,094	10,128	6,577		2,481,750	28
Other Transmission and Distribution Plant (349)	0	1.55%						0	29
Total Transmission and Distribution Plant	31,481,356		3,953,542	588,473	43,251	29,826	0	34,833,000	30
GENERAL PLANT									31
Structures and Improvements (390)	5,094,164	2.90%	728,821	108,249	2,686	646		5,712,696	32
Office Furniture and Equipment (391)	309,396	5.80%	39,090					348,486	33
Computer Equipment (391.1)	1,409,905	26.70%						1,409,905	34
Transportation Equipment (392)	1,924,658	12.00%	305,235	514,592		75,920		1,791,221	35
Stores Equipment (393)	60,549	5.80%	7,585					68,134	36
Tools, Shop and Garage Equipment (394)	901,217	5.80%	74,348	555,237		2,424		422,752	37
Laboratory Equipment (395)	9,199	5.80%						9,199	38
Power Operated Equipment (396)	832,660	5.80%	117,495	31,900		31,102		949,357	39
Communication Equipment (397)	180,403	9.20%						180,403	40
SCADA Equipment (397.1)	1,078,099	9.20%	274,421	18,890	1,889			1,331,741	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	11,800,250		1,546,995	1,228,868	4,575	110,092	0	12,223,894	43
Total accum. prov. directly assignable	58,070,367		6,805,473	2,367,919	90,159	139,918	66,359	62,624,039	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	58,070,367		6,805,473	2,367,919	90,159	139,918	66,359	62,624,039	46

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

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

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

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

Acct 325 - The adjustment represents the early retirement of an aquastream pump at UW 26 which was taken out of service due to being ineffective at removing sand from the well. The asset was not fully depreciated.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	152,573	3.20%	8,383					160,956	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	165,519	4.40%	9,235					174,754	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	318,092		17,618	0	0	0	0	335,710	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	8,516	1.90%	271					8,787	24
Transmission and Distribution Mains (343)	13,082,250	1.30%	861,301	140,556	14,037	1,372		13,790,330	25
Services (345)	8,912,943	2.90%	656,348	95,115	10,211	3,314		9,467,279	26
Meters (346)	9,215	5.50%						9,215	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	1,945,522	2.20%	171,187	110,493	10,353	6,723		2,002,586	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	23,958,446		1,689,107	346,164	34,601	11,409	0	25,278,197	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	24,276,538		1,706,725	346,164	34,601	11,409	0	25,613,907	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	24,276,538		1,706,725	346,164	34,601	11,409	0	25,613,907	46

Age of Water Mains

g 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.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 16" diameter in the 18" 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)			
0.750			114	339	61	12	123					649	1
1.000			589	1,659	414	364		309	144	12		3,491	2
1.250			464									464	3
1.500			32	1,083	575	103	486	189		42		2,510	4
2.000			93	3,965	63	4	326	452	178	1,240		6,321	5
3.000	452			471	257	386						1,566	6
4.000	11,105	15,361	20,453	28,466	2,424	143	1,681	3,431	756	654		84,474	7
6.000	13,913	55,239	137,839	706,961	284,670	88,605	36,449	33,983	18,892	64,573		1,441,124	8
8.000	2,584	16,689	33,385	100,365	64,066	158,566	154,101	310,670	482,288	325,570		1,648,284	9
10.000	406	4,083	34,493	102,898	55,815	77,343	122,650	126,580	75,415	19,946		619,629	10
12.000	614	9,003	20,072	17,648	5,446	44,819	62,507	136,259	134,635	139,876		570,879	11
14.000	768		44		1,051	33			1,556	2		3,454	12
16.000		442	142	3,724	30,192	40,354	29,873	55,655	62,471	42,364		265,217	13
18.000						25			56			81	14
20.000		856	6,685		10,665	17,136	7,281	32	12,132	2,172		56,959	15
24.000					2,178		38		252			2,468	16
Total	29,842	101,673	254,405	967,579	457,877	427,893	415,515	667,560	788,775	596,451		4,707,570	17

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

Describe source of information used to develop data:
The source of this information is a report run on data in our GIS system. This information differs from the information provided on Schedule W-21. The total feet reported on this schedule is more than on Schedule W-21. A partial explanation would be that this report was run as of March 25, 2019 and Schedule W-21 contains work completed by December 31, 2018, which results in a timing issue.

Sources of Water Supply - Statistics



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	754,553		754,533				754,533	1
February	693,372		693,372				693,372	2
March	745,645		745,645				745,645	3
April	727,015		727,015				727,015	4
May	815,151		815,151				815,151	5
June	791,206		791,206				791,206	6
July	878,727		878,727				878,727	7
August	835,259		835,259				835,259	8
September	781,528		781,528				781,528	9
October	762,804		762,804				762,804	10
November	714,500		714,500				714,500	11
December	722,910		722,910				722,910	12
TOTAL	9,222,670	0	9,222,650	0	0	0	9,222,650	13

Water Audit and Other Statistics

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Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	9,222,650
Less: Gallons (000s) sold to wholesale customers (exported water)	132,438
Subtotal: Net gallons (000s) entering distribution system	9,090,212
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	7,900,404
Gallons (000s) of Non-Revenue Water	1,189,808
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	76,000
Subtotal: Unbilled Authorized Consumption	76,000
Total Water Loss	1,113,808
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)	23,980
Gallons (000s) estimated due to unreported and background leakage	1,089,828
Subtotal Real Losses (leakage)	1,113,808
Non-Revenue Water as percentage of net water supplied	13%
Total Water Loss as percentage of net water supplied	12%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	34,750
Date of maximum	05/30/2018
Cause of maximum	
Maximum pumpage occurred during a hot spell (record highs)and dry conditions.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	17,600
Date of minimum	11/23/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	19,887,710
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	225
Number of service breaks repaired this year	37

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g 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)	
102 DEMPSEY RD	11	756	22	3,074,000	Yes	1
1133 MOORLAND ROAD	30	800	29	3,442,000	Yes	2
1201 WHEELER RD	13	780	23	3,629,000	Yes	3
1709 N SHERMAN AVE	07	737	16	3,341,000	Yes	4
18 N RANDALL AVE	27	744	29	2,950,000	Yes	5
1925 S PARK ST	18	808	29	2,810,000	Yes	6
201 S HANCOCK ST	17	801	23	3,462,000	Yes	7
2526 LAKE MENDOTA DR	19	718	29	3,372,000	Yes	8
2757 UNIVERSITY AVE	06	750	22	3,610,000	Yes	9
2829 PRAIRIE RD	20	1,068	29	2,910,000	Yes	10
3206 LAKELAND AVE	08	774	16	3,177,000	Yes	11
3900 E WASHINGTON AVE	15	753	22	3,190,000	Yes	12
4502 LEO DR	23	500	12	1,814,000	Yes	13
4724 SPAANEM AVE	09	843	19	2,498,000	Yes	14
4901 TRADEWINDS PARKWAY	31	856	29	3,168,000	Yes	15
5130 UNIVERSITY AVE	14	715	22	2,709,000	Yes	16
5415 QUEENSBRIDGE RD	25	824	29	3,110,000	Yes	17
6706 MINERAL POINT RD	16	1,004	22	3,302,000	Yes	18
801 S WHITNEY WAY	12	986	23	3,312,000	Yes	19
809 E DAYTON ST	24	729	29	2,887,000	Yes	20
8210 OLD SAUK ROAD	28	882	29	3,280,000	Yes	21
829 N THOMPSON DR	29	815	29	3,168,000	Yes	22
910 HIGH POINT RD	26	1,188	29	2,917,000	Yes	23
				71,132,000		24

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)	
060-C-22554	UNIT WELL 6	Primary	Reservoir	2014	Vertical Turbine	2,400	1956	Electric	200	1
061-39692	UNIT WELL 6	Booster	Distribution	2018	Centrifugal	2,100	2018	Electric	150	2
070-14-M-270	UNIT WELL 7	Primary	Reservoir	2015	Vertical Turbine	2,400	2015	Electric	200	3
071-410469	UNIT WELL 7	Booster	Distribution	2015	Centrifugal	2,100	2015	Electric	150	4
071-410470	UNIT WELL 7	Booster	Distribution	2015	Centrifugal	2,100	2015	Electric	150	5
080-59731A	UNIT WELL 8	Primary	Reservoir	2000	Vertical Turbine	1,750	2000	Electric	125	6
081-603866	UNIT WELL 8	Booster	Distribution	1948	Centrifugal	1,400	1948	Electric	150	7
090-2626067	UNIT WELL 9	Primary	Reservoir	2005	Vertical Turbine	1,700	1952	Electric	150	8
091-80187	UNIT WELL 9	Booster	Distribution	1956	Centrifugal	2,000	1956	Electric	100	9
110-11302247	UNIT WELL 11	Primary	Reservoir	2005	Vertical Turbine	2,200	1981	Electric	100	10
111-WAA073851	UNIT WELL 11	Booster	Distribution	1984	Centrifugal	2,100	2012	Electric	150	11
120-520305	UNIT WELL 12	Primary	Reservoir	2006	Vertical Turbine	2,350	1959	Electric	250	12
121-65433	UNIT WELL 12	Booster	Distribution	1959	Centrifugal	2,100	1959	Electric	150	13
130-7077	UNIT WELL 13	Primary	Reservoir	2014	Vertical Turbine	2,400	1959	Electric	250	14
131-A-6-38549	UNIT WELL 13	Booster	Distribution	1960	Centrifugal	2,100	1960	Electric	200	15
140-96-09969	UNIT WELL 14	Primary	Reservoir	2017	Vertical Turbine	2,400	1980	Electric	50	16
141-SAG-43852	UNIT WELL 14	Booster	Distribution	1962	Centrifugal	1,800	1962	Electric	150	17
150-53920A	UNIT WELL 15	Primary	Reservoir	2014	Vertical Turbine	2,200	2014	Electric	150	18
151-53921	UNIT WELL 15	Booster	Distribution	2014	Centrifugal	2,100	2014	Electric	150	19
160-58734	UNIT WELL 16	Primary	Reservoir	2016	Vertical Turbine	2,250	1968	Electric	250	20
161-58735	UNIT WELL 16	Booster	Distribution	1968	Centrifugal	1,650	1968	Electric	100	21
162-58736	UNIT WELL 16	Booster	Distribution	1968	Centrifugal	2,150	1968	Electric	125	22
170-409263	UNIT WELL 17	Primary	Reservoir	2002	Vertical Turbine	2,300	1968	Electric	150	23

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
171-319294	UNIT WELL 17	Booster	Distribution	2014	Centrifugal	1,600	1968	Electric	150	24
172-319295	UNIT WELL 17	Booster	Distribution	2014	Centrifugal	2,100	1968	Electric	200	25
180-98-10089	UNIT WELL 18	Primary	Reservoir	2009	Vertical Turbine	1,700	1971	Electric	200	26
181-A1705102091	UNIT WELL 18	Booster	Distribution	2018	Centrifugal	1,800	2003	Electric	125	27
182-1MA297129G-1-GV	UNIT WELL 18	Booster	Distribution	1971	Centrifugal	2,100	2003	Electric	150	28
190-10588	UNIT WELL 19	Primary	Reservoir	2016	Vertical Turbine	2,400	1974	Electric	150	29
191-731-07982-1-1	UNIT WELL 19	Booster	Distribution	1974	Centrifugal	1,400	1974	Electric	125	30
192-731-07982-3-1	UNIT WELL 19	Booster	Distribution	1974	Centrifugal	1,800	1974	Electric	150	31
193-731-07982-3-2	UNIT WELL 19	Booster	Distribution	1974	Centrifugal	2,100	1974	Electric	150	32
200-73923	UNIT WELL 20	Primary	Reservoir	2011	Vertical Turbine	2,050	2013	Electric	350	33
201-76902	UNIT WELL 20	Booster	Distribution	2013	Centrifugal	2,000	2013	Electric	75	34
202-524190	UNIT WELL 20	Booster	Distribution	2013	Centrifugal	2,000	2013	Electric	75	35
230-385340	UNIT WELL 23	Primary	Reservoir	2015	Vertical Turbine	1,200	1977	Electric	60	36
231-40171	UNIT WELL 23	Booster	Distribution	2014	Centrifugal	750	1962	Electric	60	37
240-	UNIT WELL 24	Primary	Reservoir	2012	Vertical Turbine	2,100	1980	Electric	150	38
241-751661	UNIT WELL 24	Booster	Distribution	1952	Centrifugal	1,225	1952	Electric	100	39
242-756189	UNIT WELL 24	Booster	Distribution	2014	Centrifugal	2,100	2014	Electric	150	40
243-25795	UNIT WELL 24	Booster	Distribution	1975	Centrifugal	3,000	1975	Electric	200	41
250-ME575368	UNIT WELL 25	Primary	Reservoir	2016	Vertical Turbine	1,800	2010	Electric	200	42
251-100468440	UNIT WELL 25	Booster	Distribution	2010	Centrifugal	1,400	2010	Electric	100	43
252-1002446664	UNIT WELL 25	Booster	Distribution	2010	Centrifugal	2,100	2010	Electric	150	44
260-Z2FC14C307T1-1	UNIT WELL 26	Primary	Reservoir	2012	Vertical Turbine	2,200	2015	Electric	350	45
261-P11P2580031R-1	UNIT WELL 26	Booster	Distribution	1988	Centrifugal	1,000	1988	Electric	50	46
262-767430	UNIT WELL 26	Booster	Distribution	1988	Centrifugal	2,000	1988	Electric	100	47

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
270-5KS445DP6005C	UNIT WELL 27	Primary	Reservoir	2012	Vertical Turbine	2,200	1992	Electric	200	48
271-C636/T10TL15R007R-3	UNIT WELL 27	Booster	Distribution	1992	Centrifugal	1,500	1992	Electric	125	49
272-G52703/U1IU2550018R-1	UNIT WELL 27	Booster	Distribution	1992	Centrifugal	2,100	1992	Electric	150	50
280-VD6-7593266-0001R0005	UNIT WELL 28	Primary	Reservoir	2014	Vertical Turbine	2,200	2014	Electric	250	51
281-RSG162401	UNIT WELL 28	Booster	Distribution	2002	Centrifugal	1,400	2002	Electric	125	52
282-RSG162021	UNIT WELL 28	Booster	Distribution	2002	Centrifugal	2,100	2002	Electric	150	53
290-15-M-180	UNIT WELL 29	Primary	Reservoir	2013	Vertical Turbine	2,200	2005	Electric	250	54
291-DC526625	UNIT WELL 29	Booster	Distribution	2005	Centrifugal	2,100	2005	Electric	125	55
292-DC526624	UNIT WELL 29	Booster	Distribution	2005	Centrifugal	2,100	2005	Electric	125	56
300-K0320038851-100R-01	UNIT WELL 30	Primary	Reservoir	2015	Vertical Turbine	2,200	2015	Electric	250	57
301-DC1191159	UNIT WELL 30	Booster	Distribution	2006	Centrifugal	2,100	2006	Electric	150	58
302-DC1191160	UNIT WELL 30	Booster	Distribution	2006	Centrifugal	2,100	2006	Electric	150	59
310-X10-7658378-0002-R-0004	UNIT WELL 31	Primary	Reservoir	2018	Vertical Turbine	2,200	2018	Electric	250	60
311-Y09-797666-0001-R-0003	UNIT WELL 31	Booster	Distribution	2018	Centrifugal	2,100	2018	Electric	150	61
312-Y09-797666-0001-R-0001	UNIT WELL 31	Booster	Distribution	2018	Centrifugal	2,100	2018	Electric	150	62
313-Y09-797666-0001-R-0002	UNIT WELL 31	Booster	Distribution	2018	Centrifugal	2,100	2018	Electric	150	63

Reservoirs, Standpipes and Elevated Tanks

g 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)	
Allis Heights	109	1951	Standpipe	Steel	101	3,000,000	1
Felland Road	229	2007	Reservoir	Concrete	30	6,000,000	2
High Crossing Tower	315	1994	Elevated Tank	Steel	116	500,000	3
High Point Tower	126	1988	Elevated Tank	Steel	133	250,000	4
High Service	106	1926	Reservoir	Concrete	25	6,000,000	5
L.A. Smith Tower	120	2012	Elevated Tank	Steel	131	400,000	6
Lakeview Reservoir	113	2016	Reservoir	Steel	65	750,000	7
Lakeview Tower	313	2016	Elevated Tank	Steel	125	300,000	8
Nichols	124	1975	Reservoir	Concrete	0	4,000,000	9
Nordness	115	1967	Standpipe	Steel	41	3,000,000	10
Sprecher Tower	225	2001	Elevated Tank	Steel	155	500,000	11
Unit Well 06	06	1938	Reservoir	Concrete	16	155,000	12
Unit Well 07	07	2015	Reservoir	Concrete	23	500,000	13
Unit Well 08	08	1944	Reservoir	Concrete	18	140,000	14
Unit Well 11	11	1958	Reservoir	Concrete	15	150,000	15
Unit Well 12	12	1958	Reservoir	Concrete	14	150,000	16
Unit Well 13	13	1960	Reservoir	Concrete	14	150,000	17
Unit Well 14	14	1962	Reservoir	Concrete	14	150,000	18
Unit Well 15	15	1967	Reservoir	Concrete	14	150,000	19
Unit Well 16	16	1968	Reservoir	Concrete	19	279,000	20
Unit Well 17	17	1968	Reservoir	Concrete	15	375,000	21
Unit Well 18	18	1971	Reservoir	Concrete	14	477,000	22
Unit Well 19	19	1974	Reservoir	Concrete	21	3,000,000	23
Unit Well 20	20	1973	Standpipe	Steel	62	4,200,000	24
Unit Well 23	23	1962	Reservoir	Concrete	11	100,000	25
Unit Well 25	25	1983	Reservoir	Concrete	14	325,000	26
Unit Well 26	26	1988	Reservoir	Concrete	23	4,000,000	27
Unit Well 27	27	1992	Reservoir	Concrete	15	315,000	28
Unit Well 28	28	2002	Reservoir	Concrete	15	340,000	29
Unit Well 29	29	2005	Reservoir	Concrete	15	414,000	30
Unit Well 30	30	2006	Reservoir	Concrete	19	414,000	31
Unit Well 31	31	2018	Reservoir	Concrete	35	1,500,000	32

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)
UNIT WELL 06	1938	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	1
UNIT WELL 07	1939	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	2
UNIT WELL 08	1945	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	3
UNIT WELL 09	1951	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	4

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)
UNIT WELL 11	1956	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	5
UNIT WELL 12	1957	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	6
UNIT WELL 13	1959	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	7
UNIT WELL 14	1960	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	8

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)
UNIT WELL 15	1965	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion x Other	Yes	Wellhouse	9
UNIT WELL 16	1967	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	10
UNIT WELL 17	1966	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	11
UNIT WELL 18	1968	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	12

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)
UNIT WELL 19	1970	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	13
UNIT WELL 20	1973	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	14
UNIT WELL 23	1958	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	15
UNIT WELL 24	1979	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	16

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)
UNIT WELL 25	1982	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	17
UNIT WELL 26	1987	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	18
UNIT WELL 27	1989	2	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	19
UNIT WELL 28	1998	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	20

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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)
UNIT WELL 29	2002	1	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	21
UNIT WELL 30	2003	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	22
UNIT WELL 31	2018	3	_ Ultraviolet Light _ Liquid Chlorine x Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Wellhouse	23

Water Mains

		Number of Feet						
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Metal	Distribution	1	2,014		277		1,737	1
Other Metal	Distribution	1 1/2	898				898	2
Other Metal	Distribution	2	4,323		60		4,263	3
Other Metal	Distribution	3	996				996	4
Other Metal	Distribution	4	102,840	81	4,923		97,998	5
Other Plastic	Distribution	4	163				163	6
Ductile Iron, Lined (late 1960's to present)	Distribution	6	14,027	14,007	4		28,030	7
Other Metal	Distribution	6	1,366,740	838	34,076		1,333,502	8
Other Plastic	Distribution	6	1,626				1,626	9
Ductile Iron, Lined (late 1960's to present)	Distribution	8	6,922	305			7,227	10
Other Metal	Distribution	8	1,545,230	36,000	6,718		1,574,512	11
Other Plastic	Distribution	8	14,243				14,243	12
Ductile Iron, Lined (late 1960's to present)	Distribution	10	102				102	13
Other Metal	Distribution	10	596,754	1,622	7,791		590,585	14
Other Plastic	Distribution	10	17,677				17,677	15
Other Metal	Distribution	12	560,342	22,713	403		582,652	16
Other Plastic	Distribution	12	17,775				17,775	17
Other Metal	Distribution	14	10,329				10,329	18
Other Plastic	Distribution	14	1,521				1,521	19
Other Metal	Distribution	16	241,485	5,227	244		246,468	20
Other Plastic	Distribution	16	1,023				1,023	21
Other Metal	Distribution	20	48,136	255	1,011		47,380	22
Other Plastic	Distribution	20	3,719				3,719	23
Other Metal	Distribution	24	2,154				2,154	24
Other Plastic	Distribution	24	252				252	25
Total Within Municipality			4,561,291	81,048	55,507		4,586,832	26
Other Metal	Distribution	2				1,195	1,195	* 27
Other Metal	Distribution	6	34,415			19,781	54,196	* 28
Other Metal	Distribution	8	19,502			272	19,774	* 29
Other Metal	Distribution	10	8,588			2,487	11,075	* 30
Other Metal	Distribution	12	10,467				10,467	31
Other Metal	Distribution	16	7,620				7,620	32
Other Metal	Distribution	20	31				31	33

Water Mains

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)			
Total Outside Municipality			80,623			23,735	104,358	34
Total Utility			4,641,914	81,048	55,507	23,735	4,691,190	35

Water Mains

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Water Mains (Page W-21)

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

Main additions during the year were financed by the utility, property owners and developers in accordance with PSC rate schedule X-1.

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

WSD was acquired in 2017 and this is the breakout of the linear feet that was obtained through the acquisition.

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Other Metal	0.625				379	379	*	1
Other Metal	0.750	27,757	1	136	1	27,623	*	2
Other Metal	1.000	27,288	551	102	2	27,739	*	3
Other Metal	1.250	12				12		4
Other Metal	1.500	2,161	14	17	8	2,166	*	5
Other Metal	2.000	1,564	14	11	2	1,569	*	6
Other Metal	3.000	151		4		147		7
Other Metal	4.000	814	12	18		808		8
Other Plastic	4.000	12				12		9
Other Metal	6.000	1,901	53	20		1,934		10
Other Plastic	6.000	8				8		11
Other Metal	8.000	931	25	14		942		12
Other Plastic	8.000	2				2		13
Other Metal	10.000	50				50		14
Other Plastic	10.000	1				1		15
Other Metal	12.000	28				28		16
Utility Total		62,680	670	322	392	63,420		17

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g 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.

Additions during the year were financed by the utility, property owners and developers in accordance with PSC rate schedule X-1.

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

WSD was acquired in 2017 and this is the breakout of the number of service lines that was obtained through the acquisition.

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

We confirm there are zero Utility owned services not in use.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g 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	61,386	1,453	1,078		61,761	419	56,285	2,261	1	54	1,066	1,942					152	61,761	1
3/4	2,367	46	43		2,370	26	532	749	10	45	949	52					33	2,370	2
1	2,142	101	92		2,151	79	47	928	17	113	1,007	1					38	2,151	3
1 1/2	1,181	179	156		1,204	65		488	3	61	641						11	1,204	4
2	1,040	119	99		1,060	69		419	8	91	516						26	1,060	5
3	235	14	14		235	103		85	6	48	92						4	235	* 6
4	99	1	1		99	58		32	3	45	10						9	99	* 7
6	27		0	2	29	26		7	1	8	1		9				3	29	* 8
8	6	2	2		6	6		2		3			1					6	9
10	5		0		5	2				5								5	* 10
Total	68,488	1,915	1,485	2	68,920	853	56,864	4,971	49	473	4,282	1,995	10				276	68,920	11

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g 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.

The change in customers between customer class and meter size from 2017 to 2018 is due to a change in methodology for which the meter data was derived. Meter data used in 2018 is based upon actual average meter data from MWU's billing system from January and December 2018. Prior to 2018, meter data was based upon a three-year historical average. Overall modification between customer classes and sizes did not materially impact the 2018 data analysis.

General Footnote

Note 1 - Unable to test all meters due to vacant position (retirement) and employee on medical leave.
 Note 2 - Meter classified under the "Irrigation" customer class are "Duplex" meters per MWU's rate order

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Unable to test all meters due to vacant position (retirement), under-staffing and employee on medical leave.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Unable to test all meters due to vacant position (retirement), under-staffing and employee on medical leave.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Unable to test all meters due to vacant position (retirement), under-staffing and employee on medical leave.

Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.

Unable to test all meters due to vacant position (retirement), under-staffing and employee on medical leave.

Hydrants and Distribution System Valves

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	146			27	173 *	1
Fire - Within Municipality	8,858	314	228		8,944	2
Total Fire Hydrants	9,004	314	228	27	9,117	3
Flushing Hydrants	43		1		42	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	2,304
Number of Distribution System Valves end of year	25,976
Number of Distribution Valves operated during Year	5,021

Hydrants and Distribution System Valves

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Hydrants and Distribution System Valves (Page W-25)

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

WSD was acquired in 2017 and this is the breakout of the number of service lines that was obtained through the acquisition.

List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g 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	<= 2-inch	UW 31 CHLORINE SUPPLY METER	Magnetic	04/16/2018	1
Station Meter	<= 2-inch	UW 31 HVAC RETURN METER	Magnetic	04/16/2018	2
Station Meter	4	UW 07 BACKWASH METER	Magnetic	04/15/2015	* 3
Station Meter	4	UW 07 RECYCLE METER	Magnetic	04/15/2015	* 4
Station Meter	4	UW 07 WASTE METER	Magnetic	04/15/2015	* 5
Station Meter	4	UW 29 BACKWASH METER	Magnetic	01/01/2014	* 6
Station Meter	4	UW 29 RECYCLE METER	Magnetic	01/01/2014	* 7
Station Meter	4	UW 29 WASTE METER	Magnetic	01/01/2014	* 8
Station Meter	4	UW 31 WASTE METER	Magnetic	04/16/2018	9
Station Meter	6	UW 31 BACKWASH METER	Magnetic	04/16/2018	10
Station Meter	6	UW 31 RECYCLE METER	Magnetic	04/16/2018	11
Station Meter	8	BPS 106 BYPASS METER	Magnetic	05/08/2014	* 12
Station Meter	8	BPS 118 REVERSE FLOW METER	Magnetic	03/19/2012	* 13
Station Meter	8	BS 128 BOOSTER METER	Magnetic	02/21/2019	14
Station Meter	10	UW 11 BOOSTER METER	Magnetic	04/29/2013	* 15
Station Meter	10	UW 12 BOOSTER METER	Magnetic	05/03/2016	* 16
Station Meter	10	UW 13 BOOSTER METER	Magnetic	04/04/2013	* 17
Station Meter	10	UW 14 BOOSTER METER	Magnetic	04/16/2013	* 18
Station Meter	10	UW 15 DEEPWELL STRIPPER	Magnetic	06/06/2013	* 19
Station Meter	10	UW 15 DEEPWELL STRIPPER #2	Magnetic	06/06/2013	* 20
Station Meter	10	UW 20 BOOSTER #1 METER	Magnetic	12/04/2013	* 21
Station Meter	10	UW 20 BOOSTER #2 METER	Magnetic	12/04/2013	* 22
Station Meter	10	UW 20 DEEPWELL METER	Magnetic	02/12/2014	* 23
Station Meter	10	UW 23 BOOSTER METER	Magnetic	08/19/2015	* 24
Station Meter	10	UW 28 BOOSTER METER	Magnetic	01/01/2014	* 25
Station Meter	12	BPS 118 BOOSTER METER	Magnetic	03/19/2012	* 26
Station Meter	12	BS 115 HIGH ZONE METER	Magnetic	04/14/2016	* 27
Station Meter	12	BS 115 LOW ZONE METER	Magnetic	04/14/2016	* 28
Station Meter	12	UW 06 BOOSTER METER	Magnetic	04/09/2018	29
Station Meter	12	UW 06 DEEPWELL METER	Magnetic	05/09/2017	* 30
Station Meter	12	UW 07 DEEPWELL METER	Magnetic	04/15/2015	* 31
Station Meter	12	UW 07 FINISH WATER METER	Magnetic	04/15/2015	* 32
Station Meter	12	UW 08 BOOSTER METER	Magnetic	07/20/2017	* 33
Station Meter	12	UW 09 DEEPWELL METER	Magnetic	01/01/2014	* 34
Station Meter	12	UW 09 DISCHARGE METER	Magnetic	04/04/2018	35
Station Meter	12	UW 15 BOOSTER METER	Magnetic	06/06/2013	* 36
Station Meter	12	UW 16 DEEPWELL METER	Magnetic	08/20/2015	* 37
Station Meter	12	UW 18 DEEPWELL METER	Magnetic	10/20/2014	* 38
Station Meter	12	UW 19 DEEPWELL METER	Other	12/08/2017	* 39

List of All Station and Wholesale Meters

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

Station Meter	12	UW 24 DEEPWELL METER	Magnetic	04/16/2013	*	40
Station Meter	12	UW 25 DEEPWELL METER	Magnetic	06/13/2010	*	41
Station Meter	12	UW 26 BOOSTER METER	Magnetic	04/19/2011	*	42
Station Meter	12	UW 26 DEEPWELL METER	Magnetic	01/13/2011	*	43
Station Meter	12	UW 27 DEEPWELL METER	Magnetic	02/15/2016	*	44
Station Meter	12	UW 29 DEEPWELL METER	Magnetic	01/01/2014	*	45
Station Meter	12	UW 29 FINISH WATER METER	Magnetic	01/01/2014	*	46
Station Meter	12	UW 30 BOOSTER METER	Magnetic	01/01/2014	*	47
Station Meter	12	UW 30 DEEPWELL METER	Magnetic	01/01/2014	*	48
Station Meter	12	UW 31 BOOSTER METER	Magnetic	04/16/2018		49
Station Meter	12	UW 31 FINISH WATER METER	Magnetic	04/16/2018		50
Station Meter	14	UW 24 BOOSTER METER	Magnetic	01/30/2012	*	51
Station Meter	14	UW 25 BOOSTER METER	Magnetic	10/18/2017		52
Station Meter	14	UW 27 BOOSTER METER	Magnetic	02/15/2016	*	53
Station Meter	14	UW 29 BOOSTER METER	Magnetic	08/02/2017		54
Station Meter	16	229 FLOW TO RESERVOIR METER	Magnetic	01/01/2014	*	55
Station Meter	16	BPS 106 BOOSTER METER	Magnetic	05/08/2014	*	56
Station Meter	16	BPS 106 LOW ZONE METER	Magnetic	05/08/2014	*	57
Station Meter	16	UW 07 BOOSTER METER	Magnetic	04/15/2015	*	58
Station Meter	16	UW 16 BOOSTER METER	Magnetic	08/20/2015	*	59
Station Meter	16	UW 17 BOOSTER METER	Magnetic	07/12/2017		60
Station Meter	16	UW 17 DEEPWELL METER	Magnetic	07/12/2017		61
Station Meter	16	UW 18 BOOSTER METER	Magnetic	11/13/2014	*	62
Station Meter	16	UW 31 DEEPWELL METER	Magnetic	04/16/2018		63
Station Meter	18	UW 19 BOOSTER METER	Magnetic	05/25/2018		64
Wholesale Meter	6	700 UNIVERSITY BAY DR	Turbine	08/09/2017		65
Wholesale Meter	6	BG (W2) 3000 E WASHINGTON AVE	Turbine	08/24/2018		66
Wholesale Meter	6	BG N FAIR OAKS AVE	Turbine	08/21/2017		67
Wholesale Meter	6	FB 2799 RIMROCK RD	Turbine	08/27/2018		68
Wholesale Meter	6	MB 18 OXFORD PL	Turbine	08/01/2018		69
Wholesale Meter	6	MB 2250 SHERMAN AVE	Turbine	07/26/2018		70
Wholesale Meter	6	MB FULLER DR-SHERMAN AVE	Turbine	07/26/2017		71
Wholesale Meter	6	MB SHERIDAN-MACPHERSON	Turbine	07/26/2018		72
Wholesale Meter	6	SH LAKE MENDOTA DR	Turbine	05/16/2018		73
Wholesale Meter	6	SH SHOREWOOD AT TRACKS	Turbine	08/09/2017		74
Wholesale Meter	8	SH LOCUST-MAPLE TERR	Magnetic	08/21/2017		75

List of All Station and Wholesale Meters

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

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

General Footnote

Wholesale meters not tested this year was due to lack of staffing.

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

Our other meter types are differential pressure meters.

Wisconsin Administrative Code requires that station meters be tested for accuracy at least once every 2 years. The Utility did not meet these requirements. Please explain the Utility's program for testing and replacing meters.

Station and wholesale meters not tested this year due to lack of staffing. MWU intends to address this in the 2019 and 2020.

Water Conservation Programs

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	72,048	0	0	2
Customer Outreach & Education	5,706	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	77,754	0	0	5
Customer Incentives				6
Residential Toilets	55,683	574	2,862,186	7
Multifamily/Commercial Toilets	43,354	409	2,072,618	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	99,037	983	4,934,804	18
TOTAL CONSERVATION	176,791	983	4,934,804	19

Water Customers Served

- g 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.
- g 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)	
Blooming Grove (Town)	284	1
Burke (Town)	112	2
Fitchburg (City)	12	3
Madison (City) **	67,579	4
Madison (Town)	803	5
Maple Bluff (Village)	50	6
Middleton (City)	3	7
Monona (City)	121	8
Shorewood Hills (Village)	68	9
Total - Dane County	69,032	10
Total - Customers Served	69,032	11
Total - Outside Muni Boundary	1,453	12
Total - Within Muni Boundary **	67,579	13

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g 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.
- g 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)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Lead	0.625	7		7		0			1
Copper	0.625	8		2		6			2
Lead	0.750	1		1		0			3
Copper	0.750	28,286		226		28,060			4
Other Plastic	0.750	3				3			5
Ductile Iron, Lined (late 1960's to present)	1.000	2				2			6
Galvanized	1.000	3				3			7
Lead	1.000	7		1		6	4		8
Copper	1.000	27,764	392			28,156			9
Other Plastic	1.000	941	89			1,030			10
PVC	1.000	2				2			11
Copper	1.250	11				11			12
Lead	1.500	1		1		0			13
Copper	1.500	2,256		3		2,253			14
Other Plastic	1.500	6				6			15
Ductile Iron, Lined (late 1960's to present)	2.000	12				12			16
Other Metal	2.000	4				4			17
Copper	2.000	1,598				1,598			18
Other Plastic	2.000	3				3			19
PVC	2.000	1				1			20
Lined Cast Iron (mide-1950's to early 1970)	2.500	1				1			21
Copper	2.500	1				1			22
Ductile Iron, Lined (late 1960's to present)	3.000	42		2		40			23
Lined Cast Iron (mide-1950's to early 1970)	3.000	41		1		40			24
Other Metal	3.000	12				12			25
Copper	3.000	37				37			26
Ductile Iron, Lined (late 1960's to present)	4.000	483	2			485			27
Lined Cast Iron (mide-1950's to early 1970)	4.000	82		1		81			28
Other Metal	4.000	64		2		62			29
Copper	4.000	200		4		196			30
Ductile Iron, Lined (late 1960's to present)	6.000	1,590	41			1,631			31
Galvanized	6.000	1				1			32

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g 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.
- g Separate reporting of service lines by diameter and pipe material.

HDPE	6.000	2		2	33
Lined Cast Iron (mide-1950's to early 1970)	6.000	74	2	72	34
Other Metal	6.000	23	2	21	35
Copper	6.000	214	2	212	36
Other Plastic	6.000	5		5	37
PVC	6.000	3	1	4	38
Ductile Iron, Lined (late 1960's to present)	8.000	825	21	846	39
Lined Cast Iron (mide-1950's to early 1970)	8.000	24		24	40
Other Metal	8.000	2		2	41
Copper	8.000	105	2	103	42
Other Plastic	8.000	5		5	43
Ductile Iron, Lined (late 1960's to present)	10.000	45	1	46	44
Lined Cast Iron (mide-1950's to early 1970)	10.000	6		6	45
Copper	10.000	7		7	46
PVC	10.000	1		1	47
Ductile Iron, Lined (late 1960's to present)	12.000	21		21	48
Lined Cast Iron (mide-1950's to early 1970)	12.000	5		5	49
Copper	12.000	1		1	50
Lined Cast Iron (mide-1950's to early 1970)	16.000	1		1	51
Utility Total		64,839	547	259	65,127
				4	52

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g 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.
- g Separate reporting of service lines by diameter and pipe material.

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

General Footnote

This information is provided by our GIS system. We traditionally haven't kept track of customer side lateral material. This data is cobbled together from various databases. The total number of services listed exceeds the number of utility side services listed on schedule W-22. This is the first year that this information has been requested and we will work to reconcile the differences between the GIS system and our report. These differences could have occurred at any time during the last 135 years.

Materials listed as Other Metal include Spun and Sand cast laterals.

Materials listed as Other Plastic are found as Plastic in the data from the GIS system.
