



City of  
**HARTFORD**

---



**CITY HALL 109 NORTH MAIN STREET · HARTFORD, WI 53027**

**AGENDA  
CITY OF HARTFORD UTILITY COMMITTEE  
CITY HALL COUNCIL CHAMBERS  
Monday, August 1, 2016  
5:30 pm**

This is a regularly scheduled meeting of the Utility Committee of the City of Hartford. Prior to this meeting, notice was given to the public by posting an agenda on the City Office Meeting Board, Library Bulletin Board, and Police Bulletin Board. In addition, the Daily News (the official City newspaper) was given notice of this meeting and an agenda was placed in their City Office mailbox at least 24 hours ago.

- 1) Call to Order
- 2) Public Comment Period
- 3) Update on electric service interruptions and water main breaks
- 4) Discussion and consideration of contracting with Baker Tilly to conduct a rate study for the Water Utility at a cost no more than \$7,500 payable by the utility (Executive Summary attached)
- 5) Adjournment

“Persons with disabilities requiring special accommodations for attendance at the meeting should contact the City Clerk at least one (1) business day prior to the meeting.”

“Members of the Common Council may attend the above meeting. Pursuant to State ex rel. Badke v. Greendale Village Board, 173 Wis. 2d 553, 494 N.W.2d 408 (1993) such attendance may be considered a meeting of the Common Council. This notice is given so that members of the Common Council may attend the meeting without violating the open meeting law.”

**EXECUTIVE SUMMARY**

**TITLE: Contract Baker Tilly to conduct rate study for Water Utility**

**BACKGROUND:**

Upon review of the financial picture of the water utility 2015, staff realized that the utility is not currently funded at the level to maintain current operations while paying back on old debt and should look at the possibility of conducting a rate case study with the potential result of having a Public Service Commission approved water rate increase.

Since the last rate increase in 2011, an additional borrowing took place which has made the utility end in a negative financial picture. Since 2011, the net change in cash has ranged from a negative \$21,400 - \$224,822.

The Water Utility has a \$1.976 M debt to the electric utility which it has not been able to make adequate payments to pay back.

The Water Utility has been asked to consider expansion possibilities to serve additional customers but would not be able to do these without adversely effecting other capital projects. This will make these capital projects more expensive in the future.

The current rate of return is 4.46% while an acceptable rate is 5% per PSC. This increase, if approved, would be assumed to be less than if we waited and would not take effect until 2017.

**FISCAL IMPACT:**

The total cost to contract with Baker Tilly to conduct a rate study would be no more than \$7,500 of which would be picked up by the utility.

**RECOMMENDATION:**

Staff recommends that Council approve a contract with Baker Tilly to conduct a water utility rate study for 2016.

PREPARED BY:  DATE: 7-28-16  
Steve Volkert, City Administrator

REVIEWED BY:  DATE: 7-28-16  
Brian Rhodes, Utility Director

REVIEWED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
Dawn Timm, Finance Director

Committee Routing:   Utility Committee                   August 1, 2016  
                              Common Council                   August 23, 2016

**CITY OF HARTFORD**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2011

	Business Type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Electric Utility	Water Utility	Wastewater Treatment	Other Enterprise Funds		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 27,177,487	\$ 3,056,382	\$ 4,984,961	\$ 830,396	\$ 36,691,226	\$ 2,686,574
Customer deposits received	-	-	(10,358)	-	(10,358)	-
Paid to vendors for goods and services	(23,802,017)	(941,802)	(1,023,826)	(455,378)	(26,222,903)	(2,489,648)
Paid to employees for services	(891,022)	(514,155)	(354,208)	(258,109)	(2,017,574)	(61,750)
Net Cash Flows From Operating Activities	2,484,448	2,242,345	3,596,709	116,829	8,440,301	135,276
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Transfers in (out)	(604,994)	(709,876)	(506,713)	(87,230)	(1,908,613)	210,348
Paid to other funds	-	(150,662)	-	-	(150,662)	-
Interest income from T.I.D. #4	64,915	33,056	119,983	-	217,934	-
Net Cash Flows From Non-Capital Financing Activities	(540,079)	(827,282)	(386,730)	(87,230)	(1,841,341)	210,348
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Investment income	58,352	31,771	183,093	4,200	257,465	45,007
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(750,881)	(94,276)	(76,366)	-	(921,523)	(38,351)
Salvage on retirement of plant	(28,107)	1,401	-	-	(26,818)	-
Debt retired	(448,403)	(885,304)	(1,254,549)	(10,556)	(2,508,902)	-
Debt issuance costs	7,809	(335)	-	-	7,474	-
Interest paid	(322,603)	(699,802)	(341,177)	(6,808)	(1,369,570)	(1,009)
Special assessments received	-	6,600	1,371	-	8,031	-
Net Cash Flows From Capital and Related Financing Activities	(1,542,275)	(1,671,656)	(1,670,721)	(16,454)	(4,901,106)	(40,180)
Net Increase (Decrease) in Cash and Cash Equivalents	480,446	(228,823)	1,702,301	17,414	1,955,429	350,489
CASH AND CASH EQUIVALENTS - Beginning of Year	2,988,591	2,842,445	2,367,617	388,661	8,585,314	4,270,044
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 3,447,037	\$ 2,617,823	\$ 4,070,008	\$ 408,075	\$ 10,540,743	\$ 4,621,313
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>						
Unrestricted	\$ 2,095,673	\$ 21,375	\$ 2,398,445	\$ 408,075	\$ 4,921,568	\$ 4,621,313
Restricted	1,351,364	2,596,248	1,671,563	-	5,619,175	-
	\$ 3,447,037	\$ 2,617,823	\$ 4,070,008	\$ 408,075	\$ 10,540,743	\$ 4,621,313
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income	\$ 1,113,081	\$ 1,583,855	\$ 1,091,701	\$ 53,823	\$ 3,842,350	\$ 112,630
Adjustments to reconcile operating income to net cash flows from operating activities						
Depreciation and amortization	1,141,357	831,861	635,844	46,506	2,655,568	38,449
Change in assets and liabilities						
Customer accounts receivable	(268,130)	(133,508)	6,808	15,704	(379,120)	-
Other accounts receivable	60,550	3,261	(35,884)	(25,350)	2,568	25,375
Due from/to other funds	320,202	-	1,981,145	-	2,301,347	89,944
Inventory	(35,120)	(1,781)	-	556	(36,345)	-
Prepayments	42,663	10,432	(10,068)	(4,518)	38,509	(832)
Accounts payable	44,208	(86,380)	(4,434)	(2,977)	(49,591)	(5,280)
Accrued liabilities	-	-	-	284	284	(125,000)
Customer deposits	-	-	(10,358)	-	(10,358)	-
OPEB	33,897	34,538	(56,386)	-	12,049	-
Other current liabilities	29,018	-	1,220	-	30,238	-
Accrued sick leave	2,722	204	(2,000)	-	107	-
Unearned revenue	-	(10)	-	32,810	32,791	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ 2,484,448	\$ 2,242,345	\$ 3,596,709	\$ 116,829	\$ 8,440,301	\$ 135,276
<b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Debt refunded	\$ 2,282,985	\$ 882,015	\$ -	\$ -	\$ 3,175,000	\$ -
Developer/Customer contributions	\$ -	\$ 5,440	\$ -	\$ -	\$ 5,440	\$ -

**CITY OF HARTFORD**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2012

	Business Type Activities - Enterprise Funds				Totals	Governmental Activities-
	Electric Utility	Water Utility	Wastewater Treatment	Other Enterprise Funds		Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 28,394,813	\$ 4,208,619	\$ 5,791,908	\$ 1,095,859	\$ 39,452,199	\$ 2,625,106
Paid to vendors for goods and services	(24,867,020)	(748,091)	(890,308)	(451,711)	(27,077,136)	(2,515,343)
Paid to employees for services	(914,369)	(558,864)	(373,245)	(263,085)	(2,109,563)	(62,306)
Net Cash Flows From Operating Activities	<u>2,593,418</u>	<u>2,902,664</u>	<u>4,428,355</u>	<u>381,063</u>	<u>10,305,500</u>	<u>47,457</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Transfers in (out)	(657,409)	(711,034)	(567,169)	(82,383)	(2,018,054)	148,413
Paid to other funds	-	(115,000)	-	-	(115,000)	-
Interest income from T.J.D. #4	60,648	30,883	105,072	-	196,603	-
Net Cash Flows From Non-Capital Financing Activities	<u>(596,820)</u>	<u>(795,151)</u>	<u>(462,097)</u>	<u>(82,383)</u>	<u>(1,936,451)</u>	<u>148,413</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Investment income	55,135	30,182	185,820	4,945	275,788	43,961
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquirement of construction of capital assets	(1,028,253)	(879,058)	(520,742)	(391,339)	(2,619,392)	(58,583)
Contribution received for construction	-	-	-	314,290	314,290	-
Salvage on retirement of plant	77,493	1,474	-	-	78,967	-
Debt retired	(389,753)	(889,391)	(1,165,983)	(54,664)	(2,499,791)	-
Proceeds from debt issued	-	-	-	36,090	36,090	-
Interest paid	(272,640)	(660,249)	(300,027)	(4,559)	(1,238,083)	(328)
Special assessments received	-	5,114	-	-	5,114	-
Net Cash Flows From Capital and Related Financing Activities	<u>(1,613,161)</u>	<u>(2,216,110)</u>	<u>(1,987,352)</u>	<u>(100,182)</u>	<u>(5,916,805)</u>	<u>(38,911)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>438,572</u>	<u>(313,546)</u>	<u>2,164,432</u>	<u>203,443</u>	<u>2,728,032</u>	<u>200,920</u>
<b>CASH AND CASH EQUIVALENTS - Beginning of Year</b>	<u>3,447,037</u>	<u>2,617,623</u>	<u>4,070,008</u>	<u>406,075</u>	<u>10,540,743</u>	<u>4,621,313</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 3,885,609</u>	<u>\$ 2,539,208</u>	<u>\$ 0,234,440</u>	<u>\$ 609,518</u>	<u>\$ 13,268,775</u>	<u>\$ 4,822,233</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>						
Unrestricted	\$ 2,506,591	\$ 24,049	\$ 4,544,676	\$ 609,518	\$ 7,684,834	\$ 4,822,233
Restricted	1,379,018	2,515,159	1,689,764	-	5,583,941	-
	<u>\$ 3,885,609</u>	<u>\$ 2,539,208</u>	<u>\$ 0,234,440</u>	<u>\$ 609,518</u>	<u>\$ 13,268,775</u>	<u>\$ 4,822,233</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income	\$ 1,318,133	\$ 2,019,100	\$ 1,202,984	\$ 296,394	\$ 4,806,611	\$ 146,850
Adjustments to reconcile operating income to net cash flows from operating activities						
Depreciation and amortization	1,169,004	813,085	640,435	61,688	2,684,212	46,166
Change in assets and liabilities						
Customer accounts receivable	(18,035)	14,156	(20,076)	31,670	6,921	-
Other accounts receivable	120,407	1,144	29,765	18,874	178,270	(52,533)
Due from/to other funds	115,000	-	2,500,000	-	2,615,000	(118,270)
Inventory	(168,501)	(2,832)	-	(519)	(171,852)	-
Prepayments	12,028	19,696	6,723	3,322	42,069	10,656
Accounts payable	885	(975)	24,827	3,269	28,006	32,587
Accrued liabilities	-	-	-	709	709	(17,000)
OPEB	41,341	42,122	(24,234)	-	59,229	-
Other current liabilities	(3,806)	(2,230)	3,503	-	(2,132)	-
Accrued sick leave	(319)	(902)	4,028	-	2,807	-
Unearned revenue	-	-	-	(32,350)	(32,350)	-
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>\$ 2,593,418</u>	<u>\$ 2,902,664</u>	<u>\$ 4,428,355</u>	<u>\$ 381,063</u>	<u>\$ 10,305,500</u>	<u>\$ 47,457</u>
<b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
None						

See accompanying notes to the financial statements.

**CITY OF HARTFORD**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2014

	Business Type Activities - Enterprise Funds				Totals	Governmental Activities -
	Electric Utility	Water Utility	Wastewater Treatment	Nonmajor Enterprise Funds		Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 28,132,214	\$ 3,965,934	\$ 3,079,047	\$ 902,577	\$ 37,079,772	\$ 4,080,720
Paid to vendors for goods and services	(25,406,825)	(864,184)	(962,266)	(419,595)	(27,742,070)	(2,908,901)
Paid to employees for services	(833,866)	(529,810)	(412,845)	(289,087)	(2,165,710)	(65,191)
Net Cash Flows From Operating Activities	2,701,401	2,571,940	1,703,036	193,815	7,171,092	1,116,628
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>						
Transfers in (out) to other funds	(533,121)	(881,070)	(1,129,117)	(227,103)	(2,870,411)	(657,699)
Net Cash Flows From Non-Capital Financing Activities	(533,121)	(1,008,070)	(1,129,117)	(227,103)	(2,895,411)	(657,699)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Investment income	23,389	0,545	31,672	2,334	63,940	16,954
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition and construction of capital assets	(1,505,223)	(1,161,510)	(1,171,864)	(4,800)	(2,690,845)	(30,362)
Salvage on retirement of plant	36,488	(4,340)	-	-	33,928	-
Debt retired	(505,368)	(1,009,634)	(1,245,540)	(20,827)	(2,781,367)	-
Reserve capacity assessments	-	-	304,087	-	304,087	-
Interest paid	(230,727)	(571,125)	(224,852)	(2,653)	(1,029,357)	(2,340)
Special assessments received	-	428	-	-	428	-
Net Cash Flows From Capital and Related Financing Activities	(2,202,848)	(1,503,820)	(2,338,169)	(28,280)	(6,163,126)	(32,702)
Net Change in Cash and Cash Equivalents	(11,179)	(2,539,950)	(1,731,878)	(59,234)	(1,823,505)	443,181
CASH AND CASH EQUIVALENTS - Beginning of Year	3,990,315	2,470,458	6,975,910	542,597	13,979,280	2,319,128
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 3,079,136	\$ 2,440,044	\$ 5,244,232	\$ 483,363	\$ 12,155,775	\$ 2,762,309
CASH AND CASH EQUIVALENTS - END OF YEAR						
Unrestricted	\$ 2,850,294	\$ 2,103	\$ 3,521,178	\$ 483,363	\$ 6,875,873	\$ 2,762,309
Restricted	1,128,842	2,428,008	1,723,054	-	5,279,902	-
	\$ 3,079,136	\$ 2,440,044	\$ 5,244,232	\$ 483,363	\$ 12,155,775	\$ 2,762,309
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating Income	\$ 1,038,115	\$ 1,720,451	\$ 1,031,738	\$ 134,061	\$ 3,924,365	\$ 285,633
Adjustments to reconcile operating income to net cash flows from operating activities						
Depreciation and amortization	1,140,310	823,304	712,470	64,432	2,746,588	60,378
Change in assets and liabilities						
Customer accounts receivable	93,873	(2,045)	2,542	(3,468)	90,702	-
Other accounts receivable	38,068	-	(53,748)	4,663	(13,017)	55,152
Receivable from municipality	25,000	-	-	-	25,000	-
Deferred credits	-	-	-	(6,965)	(6,965)	6,618
Due from/to other funds	-	-	-	-	-	726,431
Inventory	28,870	(550)	-	(1,572)	26,754	(1,857)
Prepayments	5,114	2,783	(957)	2,023	9,873	(58,068)
Accounts payable	219,808	(9,242)	20,434	(1,694)	230,108	30,341
Accrued liabilities	-	-	-	1,435	1,435	32,000
OPEB	39,077	10,104	(19,234)	-	35,947	-
Other current liabilities	60,803	19,278	8,338	-	85,519	-
Accrued sick leave	8,654	3,707	2,344	-	14,785	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ 2,701,401	\$ 2,571,940	\$ 1,703,036	\$ 193,815	\$ 7,171,092	\$ 1,116,628
<b>NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Pike Lake Collection System	\$ -	\$ -	\$ 2,167,684	\$ -	\$ 2,167,684	\$ -

*150,000 to Cap Proj fund for only part of project that requires mainly*

## Steve Volkert

---

**From:** Wendi Unger <Wendi.Unger@bakertilly.com>  
**Sent:** Wednesday, July 27, 2016 3:34 PM  
**To:** Dawn Timm; Steve Volkert; Brian Rhodes  
**Subject:** Water Cash Flows  
**Attachments:** 2016\_07\_27\_15\_30\_01.pdf

Hi,

Please see attached the cash flows for the water utility since the last rate study.

The utility has never cash flowed positively. Between capital asset work being paid for with cash and transfers for various reasons it has never generated any excess.

Not sure if the budget documents would shed light on what Gary was trying to accomplish or not.

Thank you and have a great day,

Wendi Unger, Partner

**Milwaukee Office**

777 E Wisconsin Ave, 32nd Floor  
Milwaukee, WI 53202  
414 777 5423 (office)  
414 510 7577 (cell)

[Wendi.Unger@Bakertilly.com](mailto:Wendi.Unger@Bakertilly.com), [bakertilly.com](http://bakertilly.com)



Candor. Insight. Results.

Baker Tilly Virchow Krause, LLP Confidentiality Notice: This message is being sent by Baker Tilly Virchow Krause, LLP. It is intended exclusively for the individuals and entities to which it is addressed. This communication, including any attachments, may contain information that is proprietary, privileged, confidential, including information that is protected under the HIPAA privacy rules, or otherwise legally exempt from disclosure. If you are not the named addressee, you are not authorized to read, print, retain, copy or disseminate this message or any part of it. If you have received this message in error, please notify the sender immediately by email and delete all copies of this message. This message is protected by applicable legal privileges and is confidential. Tax advice, if any, contained in this communication was not intended or written to be used by any taxpayer for the purpose of avoiding penalties.



Baker Tilly Virchow Krause, LLP  
777 E Wisconsin Ave, 32nd Floor  
Milwaukee, WI 53202-5313  
tel 414 777 5500  
fax 414 777 5555  
bakertilly.com

July 27, 2016

Ms. Dawn Timm  
City of Hartford  
109 N. Main Street  
Hartford, Wisconsin 53027

Dear Ms. Timm:

Thank you for using Baker Tilly Virchow Krause, LLP ("Baker Tilly" "we" or "our") as your advisor. The purpose of this letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

### **Services and Related Report**

#### **Water Rate Study**

The following outlines the process of completing a water rate study and filing an application with the Public Service Commission of Wisconsin (PSCW).

1. Obtain historical information, confirm significant assumptions regarding growth and costs, summarize and classify non-routine plant additions, and forecast consumption for the 2017 test year.
2. Compile forecast in the PSCW prescribed format for the 2017 test year to support the rate study, including supplemental information related to cash flows and debt coverage to support the requested rate of return.
3. Provide draft study to management for their review. Incorporate management's comments into study.
4. Meet with management or the governing body to review the study.
5. Prepare the final rate study and submit the application to the PSCW.
6. Review PSC information and proposed rates.
7. Assist management with the rate hearing and implementation of new rates.

Ms. Dawn Timm  
City of Hartford

July 27, 2016  
Page 3

does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents, or other procedures ordinarily performed in an audit. Therefore, a compilation does not provide a basis for expressing any level of assurance on the financial forecast being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any illegal act, material errors, and of any evidence that fraud may have occurred that comes to our attention, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

This compilation will be prepared for the development of rates before the Public Service Commission of Wisconsin and should not be used for any other purposes.

#### **Management's Responsibilities**

Utility management is responsible for the forecasted schedules referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the forecasted schedules and summaries of significant assumptions and accounting policies, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the forecasted schedules, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that City of Hartford Water Utility complies with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the forecasted schedules and the completeness and the accuracy of that information, and for making personnel available to whom we may direct inquiries regarding the compilation. Management is responsible for representations about its plans and expectations and for disclosure of significant information that might affect the ultimate realization of the forecasted results. We may make specific inquiries of management and others about the representations embodied in the financial forecast and will obtain a representation letter covering the financial forecast from certain members of management and will confirm management's responsibility for the underlying assumptions and the appropriateness of the financial forecast and its presentation.

#### **Reproduction of Financial Forecast**

If you intend to reproduce or publish the financial forecast, and make reference to our firm name in connection therewith, you agree to publish the financial forecast in its entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing, and final materials before distribution.

Ms. Dawn Timm  
City of Hartford

July 27, 2016  
Page 5

We appreciate the opportunity to be of service to you. If there are any questions, please call Wendi M. Unger at 414.777.5423. If the services outlined herein are in accordance with your requirements, and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

It is a pleasure for us to continue to be of service to you. We look forward to many more years of pleasant association with you and the City.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

*Baker Tilly Virchow Krause, LLP*

Enclosures

The services and terms as set forth in the Engagement Letter are agreed to by:

\_\_\_\_\_  
Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	19,322,199	25,112,726	0	0	44,434,925	1
Materials and Supplies	54,564	980,738	0	0	1,035,302	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,503,543	4,346,889	0	0	6,850,432	4
Customer Advances for Construction					0	5
Regulatory Liability	432,510	765,164	0	0	1,197,674	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>16,440,710</b>	<b>20,981,411</b>	<b>0</b>	<b>0</b>	<b>37,422,121</b>	
 Net Operating Income	 264,277	 1,339,741	 0	 0	 1,604,018	 8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.61%</b>	<b>6.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.29%</b>	

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	20,103,122	26,956,399	0	0	47,059,521	1
Materials and Supplies	63,829	777,611	0	0	841,440	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,272,583	9,001,920	0	0	14,274,503	4
Customer Advances for Construction					0	5
Regulatory Liability	404,606	715,798	0	0	1,120,404	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>14,489,762</b>	<b>18,016,292</b>	<b>0</b>	<b>0</b>	<b>32,506,054</b>	
 Net Operating Income	 33,665	 1,124,216	 0	 0	 1,157,881	 8
 <b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.23%</b>	<b>6.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.56%</b>	

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	24,322,945	28,407,381	0	0	52,730,326	1
Materials and Supplies	64,773	631,307	0	0	696,080	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,989,629	5,053,048	0	0	8,042,677	4
Customer Advances for Construction					0	5
Regulatory Liability	376,702	666,432	0	0	1,043,134	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>21,021,387</b>	<b>23,319,208</b>	<b>0</b>	<b>0</b>	<b>44,340,595</b>	
Net Operating Income	(83,704)	1,069,126	0	0	985,422	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.40%</b>	<b>4.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.22%</b>	

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	29,126,691	29,230,242	0	0	58,356,933	1
Materials and Supplies	66,421	608,771	0	0	675,192	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,308,240	10,491,709	0	0	16,799,949	4
Customer Advances for Construction					0	5
Regulatory Liability	348,798	617,066	0	0	965,864	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>22,536,074</b>	<b>18,730,238</b>	<b>0</b>	<b>0</b>	<b>41,266,312</b>	
Net Operating Income	1,052,246	798,525	0	0	1,850,771	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.67%</b>	<b>4.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.48%</b>	

Year ended Dec

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	30,535,453	30,179,954	0	0	60,715,407	1
Materials and Supplies	68,728	710,581	0	0	779,309	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	6,930,657	11,345,565	0	0	18,276,222	4
Customer Advances for Construction					0	5
Regulatory Liability	320,894	567,700	0	0	888,594	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>23,352,630</b>	<b>18,977,270</b>	<b>0</b>	<b>0</b>	<b>42,329,900</b>	
 Net Operating Income	 1,462,805	 993,840	 0	 0	 2,456,645	 8
<b>Net Operating Income as a percent of</b>						
Average Net Rate Base	6.26%	5.24%	N/A	N/A	5.80%	

ended: Dec

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	31,092,185	30,944,608	0	0	62,036,793	1
Materials and Supplies	66,436	825,265	0	0	891,701	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	7,518,633	12,299,310	0	0	19,817,943	4
Customer Advances for Construction					0	5
Regulatory Liability	292,990	518,334	0	0	811,324	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>23,346,998</b>	<b>18,952,229</b>	<b>0</b>	<b>0</b>	<b>42,299,227</b>	
 Net Operating Income	 1,398,235	 612,656	 0	 0	 2,010,891	 8
 <b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.99%</b>	<b>3.23%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.75%</b>	

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	31,329,080	31,596,984	0	0	62,926,064	1
Materials and Supplies	63,004	841,260	0	0	904,264	2
Other (specify):					0	3
NONE						
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,120,621	13,237,814	0	0	21,358,435	4
Customer Advances for Construction			0	0	0	5
Regulatory Liability	265,086	468,968	0	0	734,054	6
NONE			0	0	0	7
<b>Average Net Rate Base</b>	<b>23,006,377</b>	<b>18,731,462</b>	<b>0</b>	<b>0</b>	<b>41,737,839</b>	
<b>Net Operating Income</b>	<b>896,092</b>	<b>748,770</b>	<b>0</b>	<b>0</b>	<b>1,644,862</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.89%</b>	<b>4.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.94%</b>	

### Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	31,318,225	32,874,234			63,992,459	2
Materials and Supplies	55,060	743,144			798,204	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	8,744,946	14,177,805			22,922,751	5
Customer Advances for Construction					0	6
Regulatory Liability	237,182	419,602			656,784	7
<b>Average Net Rate Base</b>	<b>22,391,157</b>	<b>18,819,971</b>	<b>0</b>	<b>0</b>	<b>41,211,128</b>	8
Net Operating Income	970,999	864,990			1,835,989	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.34%</b>	<b>4.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.46%</b>	10

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
10	Abbotsford Municipal Water Utility	CD	10-WR-105	1/2/2013	4.00%
30	Adell Municipal Sewer And Water Utility	CD	30-WR-101	9/16/2014	1.00%
40	Albany Municipal Water And Sewer Utility	CD	40-WR-101	5/19/2015	5.25%
50	Algoma Utility Commission	CD	50-WR-105	9/23/2009	6.00%
51	Algoma Sanitary District No 1	CD	51-WR-102	9/18/2008	1.40%
70	Allouez Village Of Water Dept	AB	70-WR-105	2/22/2016	3.50%
80	Alma Municipal Water Utility	CD	80-WR-102	5/8/2012	6.00%
90	Alma Center Water Utility	CD	90-WR-103	12/5/2011	6.25%
120	Altoona Municipal Water And Sewer Utility	CD	120-WR-104	4/17/2015	5.00%
140	Amery Municipal Joint Water & Sewer Utility	CD	140-UR-104	5/11/2004	6.00%
160	Amherst Village Of Water Utility	CD	160-WR-102	3/24/2010	5.00%
180	Antigo Utilities	AB	180-WR-105	6/29/2012	5.75%
190	Appleton Water Dept	AB	190-WR-112	12/20/2010	7.00%
200	Applewood Hill Water Utility	CD	200-WR-101	3/18/2011	6.00% of O&M
210	Arcadia Electric & Water Utility	CD	210-WR-104	2/26/2009	4.75%
220	Arena Municipal Water Utility	CD	220-WR-102	5/21/2004	6.00%
240	Arlington Water Utility	CD	240-WR-103	1/27/2009	4.50%
250	Ashland Water Utility	AB	250-WR-103	5/2/2013	5.00%
255	Ashwaubenon Water And Sewer Utility	AB	255-WR-102	11/23/2005	6.50%
270	Augusta, City Of Municipal Water & Sewer Utility	CD	270-WR-100	2/15/2006	6.00%
320	Baldwin Municipal Water Utility	CD	320-WR-102	2/23/2016	5.25%
340	Balsam Lake Municipal Water Utility	CD	340-WR-101	12/26/2012	6.50%
350	Bangor Municipal Utility	CD	350-WR-105	7/1/2010	6.00%
360	Baraboo City Water Works	AB	360-WR-102	3/7/2012	2.00%
380	Barron Light And Water Utility	CD	380-WR-103	2/21/2006	7.00%
385	Bayfield Water & Sewer Utility	CD	385-WR-104	12/10/2014	5.25%
400	Beaver Dam Water Utility	AB	400-WR-103	2/28/2005	5.35%
410	Belgium Municipal Water Utility	CD	410-WR-102	3/5/2014	5.50%
420	Belleville Municipal Water & Sewer Utility	CD	420-WR-105	9/23/2010	2.75%
430	Bellevue Water Utility	AB	430-WR-104	12/29/2011	6.25%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
455	Beloit Water Utility	AB	455-WR-102	11/30/2010	5.05%
480	Berlin Municipal Water And Sewer Utility	CD	480-WR-102	10/20/2015	5.00%
490	Birchwood Municipal Water Utility	CD	490-WR-101	11/6/2015	4.00%
500	Birnamwood Municipal Water Utility	CD	500-WR-101	3/18/2013	3.00%
520	Black Creek Municipal Water & Sewer Utility	CD	520-WR-104	12/8/2008	5.00%
531	Black Earth Village Of Water Utility	CD	531-WR-103	7/13/2007	6.50%
550	Black River Falls Municipal Electric & Water	CD	550-WR-103	1/27/2010	5.25%
560	Blair Municipal Water Utility	CD	560-WR-102	2/7/2008	4.50%
570	Blanchardville Municipal Water Utility	CD	570-WR-103	10/29/2004	7.00%
585	Bloomer City Of Water Utility	CD	585-WR-102	1/14/2010	6.50%
615	Blue Mounds Village of Municipal Water Utility	CD	615-WR-103	7/17/2015	3.50%
620	Blue River Municipal Water And Sewer Utility	CD	620-WR-103	1/20/2011	6.25%
627	Bluffview Sanitary District	CD	627-WR-101	1/4/2013	5.50%
630	Bonduel Water & Sewer Utility	CD	630-WR-103	2/8/2011	13.00%
650	Boscobel Municipal Utilities	CD	650-WR-102	8/28/2012	5.00%
680	Boyceville Municipal Water Utility	CD	680-WR-101	6/21/2004	6.00%
700	Brandon Sewer & Water Utility	CD	700-WR-104	4/22/2016	5.50%
710	Brillion Municipal Water Utility	CD	710-WR-107	9/29/2014	6.25%
720	Bristol Water Utility	CD	720-WR-104	6/27/2013	5.50%
740	Brodhead Water And Light Commission	CD	740-WR-102	12/4/2015	2.00%
750	Brokaw Village Of Water Utility	CD	750-WR-103	12/23/2015	0.25%
760	Brookfield Municipal Water Utility	AB	760-WR-104	4/19/2011	4.00%
780	Brown Deer Water Public Utility	CD	780-WR-107	12/19/2013	3.00%
810	Bruce Municipal Water & Sewer Utility	CD	810-WR-102	7/26/2013	5.50%
840	Burlington Municipal Waterworks	CD	840-WR-105	2/11/2011	2.50%
860	Butler Public Water Utility	CD	860-WR-107	6/11/2009	7.00%
870	Butternut Municipal Water Dept	CD	870-WR-102	11/17/2015	2.00%
890	Cadott Light And Water Municipal Utility	CD	890-WR-102	8/31/2007	7.25%
900	Caledonia Village of Water Utility	AB	900-WR-106	9/10/2014	6.25%
910	Cambria Municipal Water Utility	CD	910-WR-103	11/25/2009	7.00%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
920	Cambridge Municipal Water Utility	CD	920-WR-103	7/24/2015	5.00%
930	Cameron Village of Municipal Water Utility	CD	930-WR-101	11/2/2010	6.50%
940	Campbellsport Municipal Water Utility	CD	940-WR-104	4/27/2012	6.75%
950	Camp Douglas Municipal Water Utility	CD	950-WR-103	4/16/2014	5.00%
955	Cascade Water Utility	CD	955-WR-100	5/18/2016	5.25%
980	Cassville Water & Sewer Utility	CD	980-WR-100	7/23/2009	5.00%
990	Cazenovia Village of Water Utility	CD	990-WR-101	6/30/2010	4.00%
1000	Cedarburg Light And Water Commission	AB	1000-WR-109	12/29/2014	5.50%
1010	Cedar Grove Municipal Water Utility	CD	1010-WR-105	11/23/2005	8.50%
1050	Centuria Municipal Water And Sewer Utility	CD	1050-UR-102	4/6/2004	7.00%
1060	Chaseburg Water & Sewer Utility	CD	1060-WR-100	3/14/2011	6.50%
1080	Chetek Municipal Water Utility	CD	1080-WR-101	12/23/2009	6.50%
1120	Chippewa Falls Dept of Public Utilities	AB	1120-WR-105	12/8/2014	5.75%
1160	Clear Lake Municipal Water Utility	CD	1160-WR-101	3/5/2014	5.75%
1200	Clintonville Water & Electric Utility	CD	1200-WR-105	3/13/2008	6.25%
1240	Cochrane Municipal Water Utility	CD	1240-WR-103	7/24/2015	5.00%
1250	Colby City Of Municipal Water Utility	CD	1250-WR-101	9/11/2009	6.50%
1260	Coleman Water Utility	CD	1260-WR-103	1/6/2006	6.50%
1270	Colfax Municipal Water And Sewer Utility	CD	1270-WR-101	12/12/2011	6.00%
1280	Coloma Municipal Water Utility	CD	1280-WR-103	12/22/2011	3.75%
1300	Columbus Water And Light Dept	CD	1300-WR-103	11/19/2012	5.00%
1310	Combined Locks Water Utility	CD	1310-WR-104	7/29/2011	7.00%
1370	Cornell Municipal Water And Electric Util	CD	1370-WR-103	10/31/2011	3.00%
1390	Cottage Grove Water & Sewer Util	CD	1390-WR-103	3/24/2011	5.50%
1395	Country Estates Sanitary District	CD	1395-WR-101	5/10/2013	0.00%
1400	Crandon Water And Sewer Utility	CD	1400-WR-101	12/16/2015	5.25%
1435	Crivitz Village Of Water Utility	CD	1435-WR-102	4/2/2015	4.50%
1450	Cross Plains Water Utility	CD	1450-WR-102	8/20/2015	4.00%
1470	Cuba City Electric & Water Utility	CD	1470-WR-102	12/10/2012	5.50%
1480	Cudahy City of Water Utility	AB	1480-WR-106	12/21/2015	5.50%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
1490	Cumberland Municipal Utility	CD	1490-WR-104	6/7/2013	5.25%
1520	Dallas Municipal Water Utility	CD	1520-WR-101	4/11/2014	2.50%
1530	Dalton Volunteer Fire Dept Inc	CD	1530-WR-102	6/22/2015	5.00%
1540	Dane Water & Sewer Utility	CD	1540-WR-102	12/18/2012	5.50%
1545	Darboy Joint Sanitary District No 1	AB	1545-WR-101	3/25/2011	6.50%
1550	Darien Water Works & Sewer Wystem	CD	1550-WR-102	2/4/2014	2.00%
1560	Darlington Municipal Water And Sewer Utility	CD	1560-WR-101	9/18/2008	5.50%
1590	Delavan Water & Sewage Commission	CD	1590-WR-103	12/17/2010	1.30%
1600	Denmark Municipal Water Utility	CD	1600-WR-102	3/6/2009	5.00%
1610	De Pere Water Department	AB	1610-WR-104	3/18/2011	6.50%
1615	Ledgeview Sanitary District No 2	CD	1615-WR-102	2/25/2009	7.00%
1645	Dodge Sanitary District #1	CD	1645-WR-101	9/22/2011	6.50%
1650	Dodgeville Water Utility	CD	1650-WR-104	5/11/2016	5.00%
1660	Dorchester Village of Water Utility	CD	1660-WR-102	8/28/2013	3.00%
1670	Dousman Water Utility	CD	1670-WR-102	9/17/2015	1.50%
1685	Drummond Sanitary District 1	CD	1685-WR-104	11/22/2013	4.00%
1690	Durand Municipal Water Utility	CD	1690-WR-102	10/26/2005	4.50%
1720	Eastman Water Utility	CD	1720-WR-102	5/16/2012	6.00%
1730	East Troy Village of Municipal Water Utility	CD	1730-WR-106	4/13/2016	7.25%
1740	Eau Claire Municipal Water Utility	AB	1740-WR-111	3/5/2014	6.00%
1770	Elcho Sanitary District No 1	CD	1770-WR-102	10/7/2010	3.00%
1800	Elkhorn Light And Water	CD	1800-WR-103	6/22/2010	5.00%
1810	Elk Mound Municipal Water & Sewer Utility	CD	1810-WR-100	8/27/2012	6.50%
1820	Ellsworth Mun Water And Sewer Utility	CD	1820-WR-101	1/25/2007	6.50%
1850	Elroy Municipal Electric And Water Utility	CD	1850-WR-103	2/12/2014	5.00%
1860	Embarrass Water And Sewer Utility	CD	1860-WR-102	3/2/2009	7.00%
1880	Evansville City of Water & Light	CD	1880-WR-104	12/22/2015	
1880	Evansville City of Water & Light	CD	1880-WR-104	12/22/2015	5.25%
1885	Exeland Municipal Water Utility	CD	1885-WR-100	11/6/2006	6.30%
1890	Fairchild Municipal Water Utility	CD	1890-WR-103	6/19/2013	3.00%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
1920	Fall Creek Municipal Water Utility	CD	1920-WR-104	5/15/2015	5.00%
1930	Fall River Municipal Water Utility	CD	1930-WR-102	10/10/2008	6.75%
1980	Fennimore Water And Light Plant	CD	1980-WR-104	10/14/2010	6.00%
1990	Fitchburg Water Utility	AB	1990-WR-103	5/26/2016	5.25%
2000	Florence Utility Commission	CD	2000-WR-102	6/30/2006	4.00%
2010	Fond Du Lac Water Utility	AB	2010-WR-113	12/17/2015	5.25%
2020	Fontana Municipal Water Utility	CD	2020-WR-105	4/30/2008	6.50%
2040	Footville Water Utility	CD	2040-WR-103	11/10/2011	6.50%
2045	Forest Junction Utilities	CD	2045-WR-101	3/24/2006	1.50%
2060	Fort Atkinson City Of Water Utility	AB	2060-WR-104	8/16/2013	5.50%
2070	Fountain City Water Utility	CD	2070-WR-100	1/17/2014	4.00%
2080	Fox Lake City Of Water Utility	CD	2080-WR-103	8/3/2015	5.25%
2090	Fox Point Village of Water Utility	CD	2090-WR-113	12/11/2014	5.25%
2105	Franklin Municipal Water Utility	AB	2105-WR-107	6/7/2016	3.00%
2110	Frederic Water Commission	CD	2110-WR-104	8/3/2015	5.00%
2130	Fredonia Municipal Water Utility	CD	2130-WR-101	4/28/2015	5.00%
2135	Freedom Sanitary District No 1	CD	2135-WR-101	8/11/2014	6.25%
2140	Friendship Village Of Water Utility	CD	2140-WR-104	2/26/2010	4.50%
2150	Friesland Municipal Water Utility	CD	2150-WR-102	4/11/2014	0.75%
2157	Fulton Water Utility	CD	2157-WR-102	1/26/2016	5.25%
2160	Galesville City Of Municipal Water & Sewer Utility	CD	2160-WR-104	6/4/2010	5.75%
2170	Gays Mills Village of Municipal Water Utility	CD	2170-WR-103	3/17/2014	5.00%
2190	Genoa Municipal Water And Sewer Utility	CD	2190-WR-102	10/22/2012	5.50%
2210	Germantown Water Utility	AB	2210-WR-104	7/22/2010	1.00%
2220	Gillett Water And Sewer Commission	CD	2220-WR-102	12/22/2015	5.25%
2260	Glendale Water Utility	AB	2260-WR-104	6/16/2015	5.00%
2270	Glenwood City Municipal Water Utility	CD	2270-WR-103	5/29/2012	5.00%
2280	Glidden Sanitary District	CD	2280-WR-102	10/18/2007	3.00%
2300	Grafton Water & Wastewater Utility	AB	2300-WR-106	2/12/2014	5.00%
2310	Grand Chute Town Of Sanitary Dist 1	AB	2310-WR-103	11/8/2013	8.00%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
2320	Granton Municipal Water Utility	CD	2320-WR-102	4/21/2016	5.25%
2330	Grantsburg Village of Municipal Water Utility	CD	2330-WR-104	3/17/2016	5.50%
2350	Green Bay Water Utility	AB	2350-WR-111	10/28/2015	2.84%
2360	Greendale Village of Water Utility	AB	2360-WR-103	5/10/2013	5.50%
2370	Green Lake City Of Water Utility	CD	2370-WR-104	3/27/2012	3.50%
2380	Greenwood City Of Water Utility	CD	2380-WR-103	3/5/2013	3.50%
2410	Gresham Municipal Water And Sewer Utility	CD	2410-WR-101	3/25/2014	6.25%
2430	Hammond Municipal Water Utility	CD	2430-WR-103	12/19/2013	5.00%
2450	Hancock Municipal Water Utility	CD	2450-WR-103	3/25/2014	3.00%
2470	Hartford City Of Utilities	CD	2470-WR-105	1/7/2011	5.50%
2480	Hartland Municipal Water Utility	CD	2480-WR-102	6/19/2009	2.00%
2490	Hawkins Municipal Water And Sewer Utility	CD	2490-WR-101	2/15/2013	4.00%
2500	Hayward City Of Waterworks And Sewer	CD	2500-WR-101	2/10/2012	4.90%
2530	Highland Municipal Water Utility	CD	2530-WR-103	9/13/2013	5.25%
2550	Hillsboro Municipal Water Utility	CD	2550-WR-107	1/27/2014	4.50%
2570	Hixton Municipal Water Utility	CD	2570-WR-102	11/9/2007	5.00%
2573	Hobart Village of Water Utility	CD	2573-WR-102	8/24/2010	6.50%
2575	Holland Town Of Sanitary Dist #1	CD	2575-WR-100	2/19/2010	6.00%
2590	Holmen Municipal Water Utility	CD	2590-WR-103	3/7/2008	6.50%
2600	Horicon City Of Water Utility	CD	2600-WR-104	12/2/2009	7.00%
2610	Hortonville Village Of Water & Sewer	CD	2610-WR-101	3/11/2016	5.25%
2620	Howard Village Of Water & Sewer Department	AB	2620-WR-109	10/15/2014	5.75%
2640	Hurley City of Water Utility	CD	2640-WR-103	4/27/2012	4.00%
2650	Hustisford Utilities	CD	2650-WR-105	9/4/2008	6.50%
2660	Independence Municipal Water Utility	CD	2660-WR-102	6/11/2012	5.75%
2690	Iron Ridge Municipal Water Utility	CD	2690-WR-101	11/13/2013	2.00%
2720	Jackson Village of Water Utility	CD	2720-WR-103	9/23/2010	1.25%
2740	Janesville Water Utility	AB	2740-WR-108	12/11/2012	5.35%
2750	Jefferson Water And Electric Department	CD	2750-WR-104	11/9/2012	5.50%
2780	Junction City Water Utility	CD	2780-WR-101	4/10/2013	3.50%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
2790	Juneau Utility Commission	CD	2790-WR-104	11/21/2011	6.75%
2800	Kaukauna Utilities	AB	2800-WR-109	12/2/2014	5.50%
2810	Kendall Municipal Water Utility	CD	2810-WR-103	2/7/2014	3.00%
2820	Kenosha Water Utility	AB	2820-WR-106	7/31/2013	4.25%
2830	Kewaskum Municipal Water Utility	CD	2830-WR-105	11/4/2005	3.00%
2840	Kewaunee Municipal Water Utility	CD	2840-WR-103	8/20/2004	6.00%
2850	Kiel City Of Utilities	CD	2850-WR-101	3/26/2009	2.00%
2860	Kieler Sanitary District #1	CD	2860-WR-102	11/11/2004	7.00%
2870	Kimberly Municipal Water Utility	CD	2870-WR-104	4/23/2010	6.50%
2880	Knapp Municipal Water And Sewer Utility	CD	2880-WR-100	3/28/2012	6.00%
2890	Kohler Municipal Water Utility	CD	2890-WR-103	6/22/2010	6.50%
2920	La Crosse Water Utility	AB	2920-WR-104	5/19/2011	4.00%
2940	Ladysmith Municipal Water Utility	CD	2940-WR-103	5/9/2013	5.50%
2960	La Farge Mun Water And Sewer Utility	CD	2960-WR-101	1/3/2014	3.50%
2973	Lake Como Sanitary District #1	CD	2973-WR-101	5/15/2007	7.50%
2980	Lake Geneva Utility Commission	AB	2980-WR-101	3/15/2016	2.00%
2985	Lakeland Sanitary District #1	CD	2985-WR-104	5/11/2005	6.00%
3000	Lake Mills Light And Water Dept	CD	3000-WR-106	12/16/2015	2.00%
3030	Lancaster Municipal Water Utility	CD	3030-WR-104	3/16/2009	4.75%
3045	Lannon Municipal Water Utility	CD	3045-WR-100	9/26/2008	3.00%
3095	Lawrence Town Of Water Utility	CD	3095-WR-103	12/2/2009	6.00%
3120	Lena Municipal Water & Sewer Uty	CD	3120-WR-105	1/14/2015	8.00%
3125	Leroy Sanitary District No 1	CD	3125-WR-101	3/20/2014	6.00% of O&M
3129	Liberty Grove Sanitary District No 1	CD	3129-WR-100	3/13/2008	6.50%
3136	Lincoln Sanitary District #1	CD	3136-WR-101	3/1/2013	15.00%
3140	Little Chute Municipal Water Dept	AB	3140-WR-104	9/7/2011	6.50%
3150	Livingston Municipal Water Utility	CD	3150-WR-104	6/25/2010	3.00%
3160	Lodi Municipal Light And Water Utility	CD	3160-WR-104	11/25/2009	6.50%
3170	Loganville Mun Water & Sewer Utility	CD	3170-UR-102	12/5/2011	6.25%
3180	Lomira Municipal Water Utility	CD	3180-WR-102	6/14/2013	4.75%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
3190	Lone Rock Utilities	CD	3190-WR-101	8/29/2012	5.75%
3210	Loyal Municipal Water Utility	CD	3210-WR-102	12/23/2009	5.00%
3220	Luck Municipal Water Utility	CD	3220-WR-104	2/15/2013	2.00%
3240	Luxemburg Municipal Water Utility	CD	3240-WR-102	3/12/2010	4.00%
3250	Lyndon Station Mun Water Utility	CD	3250-WR-101	3/2/2010	5.00%
3280	Madison Water Utility	AB	3280-WR-113	9/28/2015	6.50%
3300	Manawa Municipal Water Utility	CD	3300-WR-101	2/11/2011	5.20%
3320	Manitowoc Public Utilities	AB	3320-WR-106	12/5/2011	4.00%
3340	Maple Bluff Village Of Mun Wtr Uty	CD	3340-WR-104	4/24/2012	6.00%
3350	Marathon Village Of Wtr & Swr Uty	CD	3350-WR-104	2/15/2016	3.00%
3360	Maribel Mun Wtr & Swr Uty	CD	3360-WR-102	7/7/2015	0.00%
3370	Marinette Municipal Water Utility	AB	3370-WR-105	4/9/2015	5.50%
3380	Marion Mun Water And Sewer Utility	CD	3380-WR-102	12/22/2011	5.00%
3410	Marshall Water And Sewer Utility	CD	3410-WR-105	6/22/2016	3.00%
3420	Marshfield Utilities	AB	3420-WR-105	12/16/2015	5.25%
3440	Mattoon Municipal Water Utility	CD	3440-WR-102	4/24/2012	5.00%
3450	Mauston City Of Municipal Wtr Uty	CD	3450-WR-104	7/16/2008	6.00%
3460	Mayville Municipal Water Utility	CD	3460-WR-104	7/9/2015	3.50%
3520	Medford Water works	CD	3520-WR-104	12/6/2012	5.00%
3530	Mellen Mun Water Utility	CD	3530-WR-103	1/17/2006	6.50%
3540	Melrose Municipal Water Utility	CD	3540-WR-100	9/21/2009	5.00%
3545	Melvina Municipal Water Utility	CD	3545-WR-100	2/21/2007	6.00% of O&M
3550	Menasha - Town Of - Utility District	AB	3550-WR-105	2/10/2012	6.25%
3560	Menasha Electric & Water Utilities	AB	3560-WR-107	2/24/2012	6.25%
3580	Menomonee Falls Village Of Wtr Uty	AB	3580-WR-103	9/23/2010	6.25%
3590	Menomonie City Of Water Dept	AB	3590-WR-105	10/21/2015	3.00%
3595	Mequon Municipal Water Utility	CD	3595-WR-101	11/13/2013	8.25%
3600	Mercer Sanitary District Number One	CD	3600-WR-101	11/18/2008	3.00%
3610	Merrill Water Utility	CD	3610-WR-104	10/30/2013	2.50%
3620	Merrillan Municipal Electric & Water Utility	CD	3620-WR-103	6/22/2011	5.50%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
3640	Middleton Municipal Water Utility	AB	3640-WR-104	5/20/2015	5.25%
3675	Milladore Village Of Water Utility	CD	3675-WR-101	12/19/2006	2.00%
3680	Milltown Vil Of Water Uty	CD	3680-WR-103	2/10/2014	5.50%
3700	Milton City Of Mun Wtr Uty	CD	3700-WR-103	12/10/2012	5.50%
3720	Milwaukee Water Works	AB	3720-WR-108	10/30/2014	5.38%
3730	Mindoro Sanitary District Number One	CD	3730-WR-102	5/24/2011	6.50%
3740	Mineral Point Mun Water Utility	CD	3740-WR-103	12/19/2013	5.50%
3760	Minong Village Of Water Utility	CD	3760-WR-102	3/12/2007	5.00%
3780	Mondovi Mun Water And Sewer Utility	CD	3780-WR-102	2/22/2007	5.00%
3800	Monona Water Utility	CD	3800-WR-108	10/27/2011	6.50%
3820	Monroe Municipal Water Utility	AB	3820-WR-105	2/26/2014	5.25%
3830	Montello City Of Water Utility	CD	3830-WR-103	7/10/2014	1.75%
3850	Monticello Village Of Water Uty	CD	3850-WR-105	3/28/2016	5.25%
3860	Montreal Municipal Water Utility	CD	3860-WR-101	3/18/2013	9.00%
3870	Morrisonville Sanitary District No 1	CD	3870-WR-104	7/1/2013	3.10%
3890	Mosinee Municipal Water And Sewer Ut	CD	3890-WR-102	3/17/2015	3.51%
3910	Mt Calvary Vill Of Mun Wtr& Swr	CD	3910-WR-100	12/9/2004	7.00%
3920	Mount Hope Municipal Water Utility	CD	3920-WR-102	12/4/2008	3.75%
3950	Mount Horeb Water And Sewer Utility	CD	3950-WR-103	5/18/2016	5.25%
3980	Mukwonago Municipal Water Utility	CD	3980-WR-104	11/12/2010	4.80%
4000	Muscoda Light And Water Utility	CD	4000-WR-105	11/28/2012	5.50%
4005	Muskego City Of Water Public Uty	CD	4005-WR-103	9/10/2008	7.00%
4020	Necedah Vill Of Mun Water Utility	CD	4020-WR-103	12/3/2007	7.25%
4030	Neenah City Of Water Utility	AB	4030-WR-105	12/27/2010	7.50%
4040	Neillsville City Of Mun Wtr Uty	CD	4040-WR-104	10/9/2013	3.25%
4050	Nekoosa Municipal Water Utility	CD	4050-WR-102	2/12/2013	4.00%
4060	Nelson Water And Sewer Department	CD	4060-WR-101	6/22/2012	6.00% of O&M
4080	New Auburn Municipal Water Utility	CD	4080-WR-101	2/3/2006	5.00%
4090	New Berlin Water Utility	AB	4090-WR-103	5/29/2009	6.75%
4110	New Holstein Public Utility	CD	4110-WR-104	12/29/2010	2.00%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
4120	New Lisbon City Of Electric & Water Utility	CD	4120-WR-104	12/13/2013	5.50%
4130	New London Electric & Water Utility	CD	4130-WR-106	12/22/2011	6.00%
4140	New Richmond Municipal Water Utility	CD	4140-WR-102	6/26/2008	6.50%
4150	Niagara Municipal Water Utility	CD	4150-WR-103	12/4/2008	6.00%
4180	North Cape Sanitary District	CD	4180-WR-101	11/26/2014	5.50%
4230	North Fond Du Lac Water Utility	CD	4230-WR-106	9/30/2010	6.50%
4240	North Freedom Mun Water Utility	CD	4240-WR-103	10/11/2013	3.50%
4310	Oak Creek Water & Sewer Utility	AB	4310-WR-104	5/24/2013	4.85%
4325	Oakdale Water Utility Village Of	CD	4325-WR-101	4/4/2008	5.50%
4330	Oakfield Village Of Mun Wtr Uty	CD	4330-WR-104	3/30/2009	3.25%
4340	Oconomowoc City Of Utilities	AB	4340-WR-105	9/12/2011	6.50%
4350	Oconto Utility Commission	CD	4350-WR-103	5/8/2012	6.00%
4360	Oconto Falls Water And Light Commission	CD	4360-WR-105	11/28/2012	5.50%
4390	Oliver Municipal Water Plant	CD	4390-WR-102	10/16/2007	6.50%
4400	Omro City Of Wtr Uty	CD	4400-WR-102	11/28/2012	5.75%
4403	Omro Sanitary District No 1	CD	4403-WR-101	8/31/2010	6.50%
4410	Onalaska Municipal Water Utility	AB	4410-WR-105	5/20/2015	3.50%
4410	Onalaska Municipal Water Utility	AB	4410-WR-105	5/20/2015	3.50%
4420	Ontario Municipal Water Utility	CD	4420-WR-102	1/16/2009	7.00%
4430	Oostburg Municipal Water Utility	CD	4430-WR-103	6/16/2011	5.75%
4450	Orfordville Municipal Water Utility	CD	4450-WR-103	4/7/2015	1.00%
4480	Oshkosh City Of Water Utility	AB	4480-WR-109	4/28/2014	6.50%
4490	Osseo Mun Water And Sewer Utility	CD	4490-WR-103	11/5/2009	6.75%
4510	Paddock Lake Mun Water Utility	CD	4510-WR-103	8/19/2005	6.00%
4540	Pardeeville Mun Water Uty	CD	4540-WR-103	5/29/2014	5.50%
4550	Park Falls Municipal Water Utility	CD	4550-WR-105	6/10/2010	4.25%
4560	Patch Grove Municipal Water Utility	CD	4560-WR-101	9/12/2007	6.25%
4570	Pence Town Of Mun Wtr Dept	CD	4570-WR-102	5/10/2013	7.50%
4600	Pepin Municipal Water Utility	CD	4600-WR-102	9/26/2012	5.75%
4610	Peshtigo Mun Water Utility	CD	4610-WR-103	9/6/2012	1.50%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
4625	Pewaukee City Of Water Utility	CD	4625-WR-102	2/14/2014	6.25%
4630	Phelps Sanitary Dist 1	CD	4630-WR-102	8/18/2010	1.00%
4640	Phillips Mun Water works	CD	4640-WR-100	4/6/2016	5.25%
4640	Phillips Mun Water works	CD	4640-WR-100	4/6/2016	5.25%
4670	Pittsville Mun Water Utility	CD	4670-WR-103	2/6/2013	1.00%
4680	Plain Municipal Water Utility	CD	4680-WR-104	12/18/2013	4.00%
4690	Plainfield Vill Of Water Utility	CD	4690-WR-102	2/13/2012	2.00%
4700	Platteville Water & Sewer Utility	CD	4700-WR-101	1/4/2011	6.25%
4730	Pleasant Prairie Vill Of Wtr Uty	AB	4730-WR-104	2/23/2012	2.50%
4740	Plymouth Utilities	AB	4740-WR-104	11/20/2013	6.00%
4760	Portage Water Utility	CD	4760-WR-103	12/23/2010	4.00%
4780	Port Washington Mun water Utility	AB	4780-WR-106	6/27/2008	5.25%
4785	Port Wing,tn Of Sanitary Dist	CD	4785-WR-102	12/5/2011	6.00% of O&M
4790	Potosi Municipal Water Utility	CD	4790-WR-101	4/14/2016	2.62%
4800	Pound Vill Of Water & Swr Uty	CD	4800-WR-101	7/6/2007	6.50%
4810	Poynette Municipal Water Utility	CD	4810-WR-102	12/6/2013	5.25%
4820	Prairie Du Chien Mun Water Utility	CD	4820-WR-102	5/28/2009	7.00%
4830	Prairie Du Sac Municipal Electric & Water	CD	4830-WR-106	6/22/2016	5.00%
4880	Princeton Municipal Water & Electric Utility	CD	4880-WR-102	8/13/2012	4.00%
4890	Pulaski Water Dept	CD	4890-WR-102	9/12/2014	6.00%
4900	Racine Water works Commission	AB	4900-WR-112	8/8/2014	6.00%
4920	Randolph Municipal Water Utility	CD	4920-WR-102	12/23/2010	4.25%
4930	Random Lake Municipal Water Dept	CD	4930-WR-103	3/14/2016	5.00%
4940	Ray Huppert Utility Incorporated	CD	4940-WR-103	6/22/2011	12.00%
4950	Readstown Municipal Water Utility	CD	4950-WR-101	5/11/1998	7.00%
4970	Reedsburg Utility Commission	AB	4970-WR-104	1/21/2015	5.75%
4980	Reedsville Municipal Water Utility	CD	4980-WR-101	12/13/2010	7.00%
5000	Rewey Municipal Water Utility	CD	5000-WR-105	5/21/2015	5.25%
5010	Rhineland City Of Water Uty	CD	5010-WR-109	8/20/2015	2.00%
5030	Rib Lake Village Of Water Utility	CD	5030-WR-102	10/23/2008	6.50%

**Public Service Commission of Wisconsin**  
Water Rate of Return

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
5071	Richland Center Water Utility	CD	5071-WR-104	5/24/2013	5.00%
5100	Rio Municipal Water Utility	CD	5100-WR-103	8/24/2010	5.00%
5105	Ripon Water Utility	CD	5105-WR-101	9/30/2011	5.00%
5110	River Falls Municipal Utility	AB	5110-WR-104	5/25/2016	5.25%
5120	Roberts Vill Of Water Utility	CD	5120-WR-101	12/22/2011	1.00%
5130	Rockland Mun Water And Sewer Utility	CD	5130-WR-101	3/6/2008	7.50%
5150	Rock Springs Municipal Utility	CD	5150-UR-101	3/22/2016	3.00%
5159	Rome Town Of Water Utility	CD	5159-WR-100	11/16/2007	6.50%
5180	Rothschild Municipal Water Utility	CD	5180-WR-103	4/18/2005	7.00%
5190	St Cloud Water & Sewer Uty	CD	5190-WR-103	4/9/2007	4.00%
5240	St Joseph Sanitary District #1	CD	5240-WR-101	8/20/2015	5.00%
5250	St Nazianz Water Utility	CD	5250-WR-101	7/26/2012	3.00%
5260	Sauk City Municipal Water & Light Utility	CD	5260-WR-102	5/22/2014	0.50%
5270	Saukville Mun Water Utility	CD	5270-WR-105	3/7/2016	5.25%
5290	Schofield Mun Water & Sewer Utility	CD	5290-WR-101	1/25/2016	5.25%
5296	Scott Town Of Water Utility	CD	5296-WR-101	2/14/2014	5.75%
5350	Shawano Municipal Utilities (1)	AB	5350-WR-104	12/21/2007	6.50%
5360	Shawano Lake Sanitary District 1	CD	5360-WR-102	10/10/2013	5.75%
5365	Shawano City of Water & Sewer Utility	AB	5365-WR-100	2/23/2015	5.25%
5370	Sheboygan Water Utility	AB	5370-WR-107	12/21/2015	5.25%
5380	Sheboygan Falls Utilities	CD	5380-WR-102	3/28/2012	6.00%
5390	Shelby Town Of Sanitary Dist #2	CD	5390-WR-103	6/15/2011	6.50%
5400	Shell Lake Municipal Utilities	CD	5400-WR-102	4/11/2014	4.00%
5420	Sherwood Village Of Wtr & Swr Uty	CD	5420-WR-102	8/25/2010	2.50%
5440	Shorewood Municipal Water Utility	CD	5440-WR-110	12/9/2014	7.50%
5450	Shorewood Hills Vill Of Water Uty	CD	5450-WR-104	9/11/2009	7.00%
5480	Siren Municipal Water Utility	CD	5480-WR-102	2/12/2014	5.25%
5500	Sister Bay Water And Sewer Utility	CD	5500-WR-102	3/4/2015	5.25%
5510	Slinger Utilities	CD	5510-WR-103	1/27/2011	3.00%
5545	Somers Water Utility Town Of	CD	5545-WR-103	11/2/2012	5.75%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
5550	Somerset Village Of Water Utility	CD	5550-WR-101	6/19/2014	5.50%
5590	South Milwaukee Water Utility	AB	5590-WR-106	9/23/2010	5.75%
5600	South Wayne Municipal water Utility	CD	5600-WR-102	12/5/2013	5.00%
5610	Sparta Municipal Water Dept	AB	5610-WR-105	2/10/2016	4.40%
5620	Spencer Municipal Water Utility	CD	5620-WR-103	12/16/2013	3.25%
5630	Spooner Municipal Utilities	CD	5630-WR-104	1/4/2013	5.50%
5640	Spring Green Municipal Water Utility	CD	5640-WR-101	12/2/2009	2.00%
5670	Stanley Municipal Waterworks	CD	5670-WR-102	3/31/2015	2.25%
5675	Star Prairie Municipal Water Utility	CD	5675-WR-101	12/11/2012	5.75%
5683	Stetsonville Water Utility	CD	5683-WR-100	9/9/2011	4.00%
5690	Stevens Point Mun Water Utility	AB	5690-WR-108	4/9/2012	2.75%
5715	Stockbridge Water Utility	CD	5715-WR-101	8/26/2011	7.00%
5720	Stoddard Municipal Water Utility	CD	5720-WR-102	8/12/2013	5.50%
5730	Stone Lake Sanitary District	CD	5730-WR-101	6/14/2013	0.00%
5750	Stoughton Water Utility	AB	5750-WR-104	4/25/2016	5.25%
5760	Stratford Municipal Water & Electric Utility	CD	5760-WR-103	12/17/2009	0.00%
5780	Sturgeon Bay Utilities	AB	5780-WR-104	8/29/2013	5.50%
5795	Suamico Water Utility	CD	5795-WR-101	3/19/2010	6.50%
5810	Sun Prairie Utilities	AB	5810-WR-105	12/3/2015	5.00%
5820	Superior Water Light And Power Company	AB	5820-UR-112	12/10/2010	9.18%
5830	Suring Village Of Water Utility	CD	5830-WR-102	1/15/2010	3.00%
5835	Sussex Village Of Wtr Public Uty	CD	5835-WR-105	2/20/2012	7.50%
5840	Taylor Village Of Water Utility	CD	5840-WR-101	8/30/2013	2.00%
5860	Tennyson Water Utility	CD	5860-WR-101	4/23/2015	5.25%
5880	Thorp Mun Water And Sewer Utility	CD	5880-WR-100	12/9/2004	7.00%
5900	Three Lakes Sanitary District No 1	CD	5900-WR-101	3/1/2011	4.50%
5920	Tomah Water Utility	CD	5920-WR-104	11/8/2006	6.50%
5930	Tomahawk Mun Water & Sewer Utility	CD	5930-WR-101	12/5/2011	5.50%
5935	Tony Municipal Water Utility	CD	5935-WR-101	3/17/2015	6.25%
5940	Trempealeau Municipal Electric & Water Utility	CD	5940-WR-102	5/25/2010	5.90%

**Public Service Commission of Wisconsin**  
Water Rate of Return

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
5960	Troy Center Sanitary District #1	CD	5960-WR-101	3/1/2011	1.00%
5970	Turtle Lake Mun Water & Sewer Util	CD	5970-WR-101	3/16/2010	2.50%
5990	Two Rivers Water & Light Utility	AB	5990-WR-105	8/18/2010	6.50%
6010	Union Center Village Of Wtr Uty	CD	6010-WR-103	3/16/2006	6.00%
6020	Union Grove Municipal Water Utility	CD	6020-WR-107	8/3/2010	4.00%
6100	Verona Water Utility	CD	6100-WR-102	4/11/2011	6.50%
6140	Viroqua City Of Mun Water Utility	CD	6140-WR-105	1/17/2013	4.50%
6170	Waldo Water And Sewer Utility	CD	6170-WR-101	6/22/2007	6.25%
6180	Walworth Mun Water And Sewer Utility	CD	6180-WR-100	10/25/2006	6.00%
6185	Warrens Mun Wtr & Swr Utilities	CD	6185-WR-102	4/7/2004	4.75%
6190	Washburn Mun Water And Sewer Utility	CD	6190-WR-103	3/11/2011	5.00%
6210	Waterford Village Of Wtr & Swr Uty	CD	6210-WR-101	4/30/2008	6.25%
6220	Waterloo Water And Light Commission	CD	6220-WR-108	6/11/2013	4.50%
6230	Watertown Water Department	AB	6230-WR-109	4/11/2014	5.50%
6240	Waukesha Water Utility City Of	AB	6240-WR-107	7/10/2012	5.75%
6260	Waunakee Water And Light Commission	AB	6260-WR-106	11/24/2015	5.50%
6270	Waunona Sanitary District Number Two	CD	6270-WR-102	6/19/2012	6.00% of O&M
6280	Waupaca Water Utility	AB	6280-WR-104	4/14/2008	6.50%
6290	Waupun Public Utilities	CD	6290-WR-105	9/28/2007	6.50%
6300	Wausau Water Utility	AB	6300-WR-104	3/17/2015	5.75%
6310	Wausaukee Wtr & Swr Uty	CD	6310-WR-105	5/19/2014	6.25%
6320	Wauwatosa Water Utility	AB	6320-WR-106	3/1/2013	5.50%
6325	Wautoma Public Water Utility	CD	6325-WR-102	4/27/2012	6.75%
6350	Webster Vill Of Mun Water Utility	CD	6350-WR-102	5/29/2012	3.00%
6360	West Allis Municipal Water Utility	AB	6360-WR-108	7/26/2011	6.80%
6370	West Baraboo Mun Wtr & Swr Uty	CD	6370-WR-101	5/21/2010	4.50%
6380	West Bend City Of Water Uty	AB	6380-WR-113	3/29/2011	4.89%
6385	Westboro San Dist Wtr system	CD	6385-WR-102	2/8/2011	4.75%
6400	Westby City Of Municipal Electric & Water Utility	CD	6400-WR-102	12/20/2013	5.25%
6420	Weston Water Utility	CD	6420-WR-102	1/22/2009	4.50%

**Public Service Commission of Wisconsin**  
**Water Rate of Return**

Utility ID	Utility Name	Class	Docket ID	Order Issued Dt	Rate of Return
6430	West Salem Mun Joint Wtr & swr Util	CD	6430-WR-105	1/23/2009	7.00%
6445	Westport Water Utility District	CD	6445-WR-101	9/11/2013	14.64%
6450	Weyauwega City Of Water & Sewer Uty	CD	6450-WR-101	3/31/2011	5.35%
6470	Weyerhaeuser Municipal Water Utility	CD	6470-WR-101	10/19/2010	1.66%
6475	Wheeler Vill Of Mun Wtr Uty	CD	6475-WR-103	5/29/2013	5.50%
6480	Whitefish Bay Village Of Wtr Uty	AB	6480-WR-106	6/6/2012	6.00%
6500	Whitehall Municipal Water Utility	CD	6500-WR-105	12/22/2009	7.00%
6520	Whitewater Municipal Water Utility	CD	6520-WR-104	11/10/2011	6.00%
6530	Whiting Mun Water And Sewer Utility	CD	6530-WR-104	7/12/2013	5.50%
6545	Wilson Village Of Mun Wtr Uty	CD	6545-WR-100	11/26/2012	14.00% of O&M
6560	Wind Point Municipal Water Utility	CD	6560-WR-103	3/14/2013	6.00% of O&M
6570	Windsor Sanitary District Number One	CD	6570-WR-103	8/25/2010	4.35%
6580	Winneconne Water Utility	CD	6580-WR-103	11/13/2009	6.00%
6620	Wisconsin Dells Mun Water Utility	CD	6620-WR-103	3/4/2015	5.25%
6700	Wisconsin Rapids Water Works & Lighting Commission	AB	6700-WR-105	9/25/2010	6.00%
6760	Wonewoc Electric & Water Utility	CD	6760-WR-102	8/19/2010	6.50%
6800	Wrightstown Village Of Wtr Utility	CD	6800-WR-104	5/26/2016	0.50%
6810	Wrightstown Town Of Sanit Dist 1	CD	6810-WR-104	10/15/2013	5.50%
6818	Wyocena Mun Water & Sewer Utility	CD	6818-WR-102	11/29/2013	16.79% of O&M

Total Records: 439