



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHOREWOOD MUNICIPAL WATER UTILITY

3930 N MURRAY AVE
SHOREWOOD, WI 53211-2303

For the Year Ended: DECEMBER 31, 2015

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **2/17/2016**

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16

Table of Contents

WATER SECTION

Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Water Service Laterals	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Mark Emanuelson

Title: Finance Director

Mailing Address: 3930 N Murray Ave
Shorewood, WI 53211

Phone: (414) 847-2607

Email Address: memmanuelson@villageofshorewood.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: Leeann Butschlick

Title: Director of DPW

Mailing Address: 3930 N Murray Ave
Shorewood, WI 53211

Phone: (414) 847-2650

Email Address: lbutschlick@villageofshorewood.org

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

Name: Guy Johnson

Title: Village President

Mailing Address: 3930 N Murray Ave
Shorewood, WI 53211

Phone: (414) 847-2601

Email Address: presidentjohnson@villageofshorewood.org

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: 03/17/2016

Period covered by most recent audit: 1/1/2015-12/31/2015

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

Name: Dan Berg

Title: Partner

Organization Name: Sikich

USPS Address: 1415 E Diehl Rd

City State Zip Naperville, IL 60563

Telephone: (630) 566-8535

Email Address: dberg@sikich.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	1,812,651	1,450,333	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,322,778	1,369,302	4
Depreciation Expense (403)	133,959	123,628	5
Amortization Expense (404-407)	10	0	6
Taxes (408)	149,639	127,310	7
Total Operating Expenses	1,606,386	1,620,240	8
Net Operating Income	206,265	(169,907)	9
Income from Utility Plant Leased to Others (412-413)		0	10
Utility Operating Income	206,265	(169,907)	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)		0	16
Miscellaneous Nonoperating Income (421)	0	414,127	17
Total Other Income	0	414,127	18
Total Income	206,265	244,220	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(6,544)	(6,544)	21
Other Income Deductions (426)	12,547	9,890	22
Total Miscellaneous Income Deductions	6,003	3,346	23
Income Before Interest Charges	200,262	240,874	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	69,534	57,276	26
Amortization of Debt Discount and Expense (428)	2,464	14,167	27
Amortization of Premium on Debt--Cr. (429)	1,577	1,577	28
Interest on Debt to Municipality (430)	26,000	26,000	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		0	31
Total Interest Charges	96,421	95,866	32
Net Income	103,841	145,008	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	712,766	567,758	35
Balance Transferred from Income (433)	103,841	145,008	36
Miscellaneous Credits to Surplus (434)		0	37
Miscellaneous Debits to Surplus--Debit (435)		0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)		0	40
Total Unappropriated Earned Surplus End of Year (216)	816,607	712,766	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	1,812,651		1,812,651	3
Total (Acct. 400)	1,812,651	0	1,812,651	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,322,778		1,322,778	6
Total (Acct. 401-402)	1,322,778	0	1,322,778	7
Depreciation Expense (403)	0	0	0	8
Derived	133,959		133,959	9
Total (Acct. 403)	133,959	0	133,959	10
Amortization Expense (404-407)	0	0	0	11
Derived	10		10	12
Total (Acct. 404-407)	10	0	10	13
Taxes (408)	0	0	0	14
Derived	149,639		149,639	15
Total (Acct. 408)	149,639	0	149,639	16
TOTAL UTILITY OPERATING INCOME	206,265	0	206,265	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Miscellaneous Nonoperating Income (421)	0	0	0	22
Contributed Plant - Water			0	23
Impact Fees - Water			0	24
Total (Acct. 421)	0	0	0	25
TOTAL OTHER INCOME	0	0	0	26
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	27
Miscellaneous Amortization (425)	0	0	0	28
Regulatory Liability (253) Amortization	(6,544)		(6,544)	29
Total (Acct. 425)	(6,544)	0	(6,544)	30
Other Income Deductions (426)	0	0	0	31
Depreciation Expense on Contributed Plant - Water		12,547	12,547	32
Total (Acct. 426)	0	12,547	12,547	33
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(6,544)	12,547	6,003	34
INTEREST CHARGES	0	0	0	35
Interest on Long-Term Debt (427)	0	0	0	36
Derived	69,534		69,534	37
Total (Acct. 427)	69,534	0	69,534	38
Amortization of Debt Discount and Expense (428)	0	0	0	39
WATER BONDS	2,464		2,464	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 428)	2,464	0	2,464	41
Amortization of Premium on Debt--Cr. (429)	0	0	0	42
WATER BONDS	1,577		1,577	43
Total (Acct. 429)	1,577	0	1,577	44
Interest on Debt to Municipality (430)	0	0	0	45
Derived	26,000		26,000	46
Total (Acct. 430)	26,000	0	26,000	47
Other Interest Expense (431)	0	0	0	48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	96,421	0	96,421	51
NET INCOME	116,388	(12,547)	103,841	52
EARNED SURPLUS	0	0	0	53
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	54
Derived	(39,817)	752,583	712,766	55
Total (Acct. 216)	(39,817)	752,583	712,766	56
Balance Transferred from Income (433)	0	0	0	57
Derived	116,388	(12,547)	103,841	58
Total (Acct. 433)	116,388	(12,547)	103,841	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	76,571	740,036	816,607	60

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	1,812,651				1,812,651	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	1,812,651	0	0	0	1,812,651	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	285,699		285,699	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	285,699	0	285,699	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	4.3	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)	6,501,848	6,242,758	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,530,571	1,375,674	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	4,971,277	4,867,084	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	44,594	270,335	23
Other Accounts Receivable (143)	5,860	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	51,287	25,927	26
Plant Materials and Operating Supplies (154)	35,762	34,968	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	696	2,893	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	138,199	334,123	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	16,460	18,924	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	0	0	42
Total Deferred Debits	16,460	18,924	43
TOTAL ASSETS AND OTHER DEBITS	5,125,936	5,220,131	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)	620,940	620,940	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	816,607	712,766	5
Total Proprietary Capital	1,437,547	1,333,706	6
LONG-TERM DEBT			7
Bonds (221)	2,173,479	2,362,174	8
Advances from Municipality (223)	725,000	800,000	9
Other Long-Term Debt (224)	178,377	223,022	10
Total Long-Term Debt	3,076,856	3,385,196	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	80,340	182,145	14
Payables to Municipality (233)	377,837	152,998	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	21,352	22,761	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	53,850	57,050	20
Total Current and Accrued Liabilities	533,379	414,954	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	25,796	27,373	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	52,358	58,902	25
Total Deferred Credits	78,154	86,275	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	5,125,936	5,220,131	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	6,242,758	0	0	0	2
	6,242,758	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,582,339				5
Utility Plant in Service - Contributed Plant (101.2)	919,509				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	0				11
Total Utility Plant	6,501,848	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)	1,351,100				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	179,471				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	1,530,571	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	4,971,277	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,208,087	0	0	0	1,208,087	1
Credits during year						2
Charged Depreciation Expense (403)	133,959				133,959	3
Depreciation Expense on Meters Charged to Sewer	13,069				13,069	4
Salvage	0				0	5
Total credits	147,028	0	0	0	147,028	6
Debits during year						7
Book Cost of Plant Retired	4,015				4,015	8
Cost of Removal	0				0	9
Total debits	4,015	0	0	0	4,015	10
Balance end of year (111.1)	1,351,100	0	0	0	1,351,100	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	167,587	0	0	0	167,587	1
Credits during year						2
Charged Other Income Deductions (426)	12,547				12,547	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	12,547	0	0	0	12,547	6
Debits during year						7
Book Cost of Plant Retired	663				663	8
Cost of Removal	0				0	9
Total debits	663	0	0	0	663	10
Balance end of year (111.2)	179,471	0	0	0	179,471	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	35,762	34,968	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Material and Supplies	35,762	34,968	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)				1
None				2
WATER UTILITY AMORITZATION OF BOND DISCOUNT 08-12	423	428	6,773	3
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 05-10	89	428	621	4
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 08-11	611	428	6,720	5
WATER UTILITY AMORTIZATION OF BOND DISCOUNT 11-08	554	428	1,559	6
WATER UTILITY AMORTIZATION OF BOND DISSCOUNT 12-06	787	428	787	7
Total	2,464		16,460	8
Unamortized premium on debt (251)				9
2011 GO CORP BONDS INT EXPENSE	189	429	2,074	10
2012 GO CORP PURP BONDS	633	429	10,130	11
2014A GO CORP PURP BONDS 10/23/14	755	429	13,592	12
None				13
Total	1,577		25,796	14

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		620,940	1
Balance end of year		620,940	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2010 TAXABLE GO BONDS	05/11/2010	05/01/2025	4.38%	53,479	1
GO BONDS 2006	12/20/2006	04/01/2016	3.59%	100,000	2
GO CORP BONDS 8/2011	08/25/2011	08/01/2026	3.90%	535,000	3
GO CORP PURP BONDS 2014A	10/23/2014	04/01/2034	3.00%	865,000	4
GO CORP PURP BONDS 8/2012	08/07/2012	08/01/2032	2.97%	620,000	5
Total				2,173,479	6

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2013 ADVANCE	07/01/2013	12/31/2022	3.25%	725,000	2
Total for Account 223				725,000	3
Other Long-Term Debt (224)					4
2004 STATE TRUST FUND LOAN	04/22/2004	03/15/2019	3.75%	43,377	5
2008 GO PROMISSORY NOTE	11/18/2008	10/01/2018	3.73%	135,000	6
Total for Account 224				178,377	7

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	149,639	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	5,042	5
Total accruals and other credits	154,681	6
County, state and local taxes	133,186	7
Social Security taxes	20,222	8
PSC Remainder Assessment	1,273	9
Gross Receipts Tax		10
Total payments and other debits	154,681	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
GO BOND 2006	1,813	4,550	5,450	913	2
GO BOND 2010	431	2,508	2,527	412	3
GO BOND 2011	5,587	16,513	16,613	5,487	4
GO CORP PURP BOND 2014	5,512	23,752	23,184	6,080	5
GO CORP PURP BONDS 2012	5,654	13,320	13,570	5,404	6
Subtotal Bonds (221)	18,997	60,643	61,344	18,296	7
Advances from Municipality (223)	0	0	0	0	8
2013 ADVANCE		26,000	26,000	0	9
Subtotal Advances from Municipality (223)	0	26,000	26,000	0	10
Other Long-Term Debt (224)	0	0	0	0	11
2004 STATE TRUST FUND LOAN	1,994	2,161	2,519	1,636	12
2008 GO PROMISSORY NOTE	1,770	6,730	7,080	1,420	13
Subtotal Other Long-Term Debt (224)	3,764	8,891	9,599	3,056	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	22,761	95,534	96,943	21,352	21

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash		2
Total (Acct. 131)	0	3
Customer Accounts Receivable (142)	0	4
Water	44,594	5
Total (Acct. 142)	44,594	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)	0	8
Merchandising, jobbing and contract work	5,860	9
Total (Acct. 143)	5,860	10
Receivables from Municipality (145)	0	11
WATER BILLS POSTED TO TAX ROLL	51,287	12
Total (Acct. 145)	51,287	13
Prepayments (165)	0	14
PREPAIDS	696	15
Total (Acct. 165)	696	16
Accounts Payable (232)	0	17
Accounts Payable	80,340	18
Total (Acct. 232)	80,340	19
Payables to Municipality (233)	0	20
DUE TO MUNICIPALITY	377,837	21
Total (Acct. 233)	377,837	22
ACCRUED BENEFITS	53,850	23
Total (Acct. 242)	53,850	24
Other Deferred Credits (253)	0	25
Regulatory Liability	52,358	26
Total (Acct. 253)	52,358	27

Balance Sheet Detail - Other Accounts

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

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

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

- 143 - Overpaid construction contract waiting for refund in next fiscal year
 - 145 - Delinquent utility bills placed on tax roll for collection
 - 233 deficit cash balance owed to municipality
-

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	5,450,727				5,450,727	2
Materials and Supplies	35,365				35,365	3
Less Average						4
Reserve for Depreciation (111.1)	1,279,593				1,279,593	5
Customer Advances for Construction	0				0	6
Regulatory Liability	55,630				55,630	7
Average Net Rate Base	4,150,869	0	0	0	4,150,869	8
Net Operating Income	206,265				206,265	9
Net Operating Income as a percent of Average Net Rate Base	4.97%	N/A	N/A	N/A	4.97%	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	58,902	0	0	0	58,902	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	6,544				6,544	5
Balance End of Year	52,358	0	0	0	52,358	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
NONE

2. Leaseholder changes
NONE

3. Extensions of service
NONE

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	1,779,774	1,416,107	2
Total Sales of Water	1,779,774	1,416,107	3
Other Operating Revenues			4
Forfeited Discounts (470)	18,095	12,905	5
Rents from Water Property (472)	10,253	15,437	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	4,529	5,884	8
Total Other Operating Revenues	32,877	34,226	9
Total Operating Revenues	1,812,651	1,450,333	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	637,019	654,952	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	375,293	352,843	15
Customer Accounts Expenses (901-906)	34,204	37,096	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	276,262	324,411	18
Total Operation and Maintenance Expenses	1,322,778	1,369,302	19
Other Operating Expenses			20
Depreciation Expense (403)	133,959	123,628	21
Amortization Expense (404-407)	10	0 *	22
Taxes (408)	149,639	127,310	23
Total Other Operating Expenses	283,608	250,938	24
Total Operating Expenses	1,606,386	1,620,240	25
NET OPERATING INCOME	206,265	(169,907)	26

Water Operating Revenues & Expenses

Water Operating Revenues & Expenses (Page W-01)

Amortization Expense (404-407) - for amounts that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 N/A

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	3,222	196,280	885,275	10
Commercial (461.2)	128	23,847	94,074	11
Industrial (461.3)	0	0	0	12
Public Authority (461.4)	39	10,539	45,388	13
Multifamily Residential (461.5)	155	98,340	364,435	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	3,544	329,006	1,389,172	16
Private Fire Protection Service (462)	52		27,629	17
Public Fire Protection Service (463)	1		362,973	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	3,597	329,006	1,779,774	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	362,973	2
Wholesale fire protection billed	0	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)	362,973	5
Forfeited Discounts (470)		6
Customer late payment charges	18,095	7
Total Forfeited Discounts (470)	18,095	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	0	10
JOINT METERING COST CHARGED TO SEWER	10,253	11
Total Rents from Water Property (472)	10,253	12
Interdepartmental Rents (473)		13
None		14
Total Interdepartmental Rents (473)	0	15
Other Water Revenues (474)		16
Return on net investment in meters charged to sewer department	1,506	17
MISC REVENUE	3,023	18
Total Other Water Revenues (474)	4,529	19

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)		637,019	637,019	654,952	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	637,019	637,019	654,952	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)			0	0	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)			0	0	12
Total Pumping Expenses	0	0	0	0	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)			0	0	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	0	0	0	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		267,476	267,476	271,928	24
Maintenance of Services (652)		88,210	88,210	48,085 *	25
Maintenance of Meters (653)		6,105	6,105	16,852 *	26
Maintenance of Hydrants (654)		3,593	3,593	7,617	27
Maintenance of Other Plant (655)		9,909	9,909	8,361	28
Total Transmission and Distribution Expenses	0	375,293	375,293	352,843	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		34,171	34,171	32,898	32
Supplies and Expenses (903)		33	33	4,198	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	34,204	34,204	37,096	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40
Administrative and General Salaries (920)		43,668	43,668	48,509	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Office Supplies and Expenses (921)		9,261	9,261	9,734	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		60,596	60,596	94,594 *	44
Property Insurance (924)		8,028	8,028	6,426	45
Injuries and Damages (925)		8,241	8,241	14,850 *	46
Employee Pensions and Benefits (926)		121,729	121,729	123,652	47
Regulatory Commission Expenses (928)		589	589	4,164	48
Miscellaneous General Expenses (930)		735	735	1,464	49
Transportation Expenses (933)			0	0	50
Maintenance of General Plant (935)		23,415	23,415	21,018	51
Total Administrative and General Expenses	0	276,262	276,262	324,411	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,322,778	1,322,778	1,369,302	53

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

652 Services - Larger number of service repairs in 2015

653 Meters - Meter replacement program complete - Beginning new program - fewer meters replaced

925 Injuries/Damages - Lower number of worker injuries in 2015

923 Outside services - More work handle by utility

Explain why ((Fuel or Power Purchased for Pumping * 100) / Water Audit and Other Statistics - Total KWH used by the utility), is less than 5 or greater than 15.

Do not have Pump house Shorewood Purchases water from Milwaukee Water. No KWH usage

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	133,186	109,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	5,042	4,883	2
Net Property Tax Equivalent	128,144	104,224	3
Social Security	20,222	21,609	4
PSC Remainder Assessment	1,273	1,477	5
Total Tax Expense	149,639	127,310	6

Water Property Tax Equivalent - Detail

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

COUNTY: MILWAUKEE (1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.169639
2. County Tax Rate	mills	5.132198
3. Local Tax Rate	mills	7.785164
4. School Tax Rate	mills	13.873062
5. Vocational School Tax Rate	mills	1.256803
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.744049
8. Total Tax Rate	mills	29.960915
9. Less: State Credit	mills	2.233049
11. Net Tax Rate	mills	27.727866

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.785164
13. Combined School Tax Rate	mills	15.129865
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	22.915029
16. Total Tax Rate	mills	29.960915
17. Ratio of Local and School Tax to Total	dec.	0.764831
18. Total Tax Net of State Credit	mills	27.727866
19. Net Local and School Tax Rate	mills	21.207124
20. Utility Plant, Jan 1	\$	6,242,758
21. Materials & Supplies	\$	34,968
22. Subtotal	\$	6,277,726
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	6,277,726
25. Assessment Ratio	dec.	1.000400
26. Assessed Value	\$	6,280,237
27. Net Local and School Tax Rate	mills	21.207124
28. Tax Equiv. Computed for Current Year	\$	133,186

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	6,242,758
2. Materials & Supplies	\$	34,968
3. Subtotal	\$	6,277,726
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	6,277,726
6. Assessed Value	\$	6,280,237
7. Tax Equiv. Computed for Current Year	\$	133,186
8. Tax Equivalent per 1994 PSC Report	\$	43,692
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	133,186

Water Property Tax Equivalent - Detail

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

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

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

Milwaukee Metro Sewerage District Tax Rate for 2015

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	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)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	101,792				101,792	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	3,013,207	172,266	338		3,185,135	34
Services (345)	677,345	41,006	242		718,109	35
Meters (346)	475,248	514	572		475,190	36
Hydrants (348)	635,463	18,965	2,863		651,565	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	153,350				153,350	38
Total Transmission and Distribution Plant	5,056,405	232,751	4,015	0	5,285,141	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	1,681				1,681	43
Computer Equipment (391.1)	31,757				31,757	44
Transportation Equipment (392)	148,253	34,488			182,741	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	81,019				81,019	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	262,710	34,488	0	0	297,198	53
Total utility plant in service directly assignable	5,319,115	267,239	4,015	0	5,582,339	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,319,115	267,239	4,015	0	5,582,339	56

Water Utility Plant in Service - Plant Financed by Contributions

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

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)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	854,494		235		854,259	34
Services (345)	0				0	35
Meters (346)	0				0	36
Hydrants (348)	65,678		428		65,250	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	920,172	0	663	0	919,509	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	920,172	0	663	0	919,509	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	920,172	0	663	0	919,509	56

Age of Water Mains

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

Pipe Size (a)	Feet of Main											Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
6.000		64,252	39,371				1,140	490	3,881	8,506		117,640	1
8.000		6,111	27,486			184	700		47	382		34,910	2
12.000			8,952	549					36	286		9,823	3
16.000			7,352						16	5		7,373	4
Total	0	70,363	83,161	549	0	184	1,840	490	3,980	9,179		169,746	5

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:
Asset listing records

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January						31,335	31,335	1
February						26,950	26,950	2
March						30,434	30,434	3
April						27,535	27,535	4
May						28,599	28,599	5
June						33,536	33,536	6
July						37,114	37,114	7
August						33,066	33,066	8
September						34,257	34,257	9
October						29,678	29,678	10
November						28,510	28,510	11
December						27,693	27,693	12
TOTAL	0	0	0	0	0	368,707	368,707	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	368,707
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	368,707
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	329,006
Gallons (000s) of Non-Revenue Water	39,701
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	995
Subtotal: Unbilled Authorized Consumption	995
Total Water Loss	38,706
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)	5,500
Gallons (000s) estimated due to unreported and background leakage	33,206
Subtotal Real Losses (leakage)	38,706
Non-Revenue Water as percentage of net water supplied	11%
Total Water Loss as percentage of net water supplied	10%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of maximum	12/31/2015
Cause of maximum	NONE
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	12/31/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	0
If water is purchased:	
Vendor Name	MILWAUKEE WATER WORKS
Point of Delivery	NORTH DOWNER AVE
Source of purchased water	Surface
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	32
Number of service breaks repaired this year	8

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Pumping & Power Equipment

Pumping & Power Equipment (Page W-18)

Explain why the utility does not have any entries in the schedule.

Village does not have any Pumping/power equipment. Water is supplied by Milwaukee Water Works

Reservoirs, Standpipes and Elevated Tanks

- | |
|---|
| <ul style="list-style-type: none">• 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. |
|---|

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

Water Treatment Plant

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

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

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	6	117,640	610	610		117,640	1
Other Metal	Distribution	8	34,910				34,910	2
Other Metal	Distribution	12	9,823				9,823	3
Other Metal	Distribution	16	7,373				7,373	4
Total Within Municipality			169,746	610	610		169,746	5
Total Utility			169,746	610	610		169,746	6

Water Mains

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

Water Mains (Page W-21)

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

Menlo Water Main Project Debt Financed

Water Service Laterals

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)
Lead	0.625	281				281	1
Lead	0.750	2,779				2,779	2
Other Metal	0.750	53				53	3
Lead	1.000	82		10		72	*
Other Metal	1.000	135	10			145	*
Lead	1.250	6				6	6
Other Metal	1.250	10				10	7
Lead	1.500	10				10	8
Other Metal	1.500	44				44	9
Lead	2.000	29				29	10
Other Metal	2.000	66				66	11
Other Metal	3.000	14				14	12
Other Metal	4.000	7				7	13
Other Metal	6.000	2				2	14
Utility Total		3,518	10	10		3,518	15

Water Service Laterals

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

Water Service Laterals (Page W-22)

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

Menlo Water Main Project Debt Financed

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

All in Service

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
5/8	279	0	0	0	279	0	266	11	3	18	3	18	2	2	2	2	2	2	279
3/4	2,826	7	7	7	(4)	0	2,732	66	3	66	3	66	3	3	3	3	3	3	2,822
1	265	0	0	0	265	0	186	20	11	43	11	43	5	5	5	5	5	5	265
1 1/2	135	0	0	0	135	0	23	25	9	76	9	76	2	2	2	2	2	2	135
2	30	0	0	0	30	0	5	4	10	8	10	8	3	3	3	3	3	3	30
3	20	0	0	0	20	0	1	1	2	7	2	7	10	10	10	10	10	10	20
4	9	0	0	0	9	0	1	1	4	3	4	3	1	1	1	1	1	1	9
Total	3,564	7	7	7	(4)	0	3,212	128	39	155	128	155	26	26	26	26	26	26	3,560

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

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

Meters

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

Meters (Page W-23)

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

Some faulty meters were replaced.

Residential Meters larger than 2 inches are unusual, please explain.

There are several very large homes with pools and/or sprinkler systems

Total Tested During Year is zero, please explain.

Meters are not tested as the Utility participates in a meter replacement program. Meter replacement is every 20 years.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	310	3	3		310	2
Total Fire Hydrants	310	3	3	0	310	3
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	310
Number of Distribution System Valves end of year	423
Number of Distribution Valves operated during Year	423

List of All Station and Wholesale Meters

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

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

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Shorewood (Village) **	3,544	1
Total - Milwaukee County	3,544	2
Total - Customers Served	3,544	3
Total - Within Muni Boundary **	3,544	4

** = *Within municipal boundary*