



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHOREWOOD MUNICIPAL WATER UTILITY

3930 N MURRAY AVE  
SHOREWOOD, WI 53211-2303

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For the Year Ended: DECEMBER 31, 2022

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violation of any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, or any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, is a violation of the provisions of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, and each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 05/05/2023

Water Service Started Date: 06/19/1905

DNR Public Water System ID: 24106071

Safe Drinking Water Information System (SDWIS) Total Population Served: 13189

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I **George Johnson, 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: **5/5/2023**

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## Identification and Ownership - Contacts

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**Utility employee in charge of correspondence concerning this report**

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Name: George Johnson  
Title: Finance Director  
Mailing Address: 3930 N. Murray Ave  
Shorewood, WI 53211  
Phone: (414) 847-2607  
Email Address: gjohnson@shorewoodwi.gov

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

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Name:  
Title:  
Mailing Address:  
Phone:  
Email Address:

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

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Name: Leeann Butschlick  
Title: Director of DPW  
Mailing Address: 3801 N Morris Blvd.  
Shorewood, WI 53211  
Phone: (414) 847-2650  
Email Address: lbutschlick@shorewoodwi.gov

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**Outside contractor responsible for utility operations (if applicable)**

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Name:  
Title:  
Mailing Address:  
Phone:  
Email Address:

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

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Name: Ann McKaig  
Title: Village President  
Mailing Address: 3930 N Murray Ave  
Shorewood, WI 53211  
Phone: (414) 847-2601  
Email Address: presidentmckaig@shorewoodwi.gov

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**Contact person for cybersecurity issues and events**

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Name: George Johnson  
Title: Finance Director  
Mailing Address: 3930 N. Murray Ave  
Shorewood, WI 53211  
Phone: (414) 847-2607  
Email Address: gjohnson@shorewoodwi.gov

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## Identification and Ownership - Contacts

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## Identification and Ownership - Governing Authority and Audit Information

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### Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

### Audit Information

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

Date of most recent audit report: 05/15/2022

Period covered by most recent audit: 01/01/21-12/31/21

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

Name: Ban Berg

Title: Partner

Organization Name: Sikich LLP

USPS Address: 1415 E. Diel Rd.

City State Zip Naperville, IL 60563

Telephone: (630) 566-8535

Email Address: dberg@sikich.com

### Report Preparation

**If an accounting firm or consultant assists with report preparation, select the type of assistance provided**

Not Applicable

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

Are any of the Utility's 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., utility billing is done by another entity)?

**NO**

## Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	4.00	2.00	1.00	1
Women	0.00	1.00	1.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

### Income Statement

Description (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	2,181,709	2,164,443	2
<b>``CdYfUj]b[ `9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	1,444,708	1,448,916	4
Depreciation Expense (403)	198,740	174,722	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	197,311	193,259	7
<b>``HcHU`CdYfUj]b[ `9I dYbgYg</b>	<b>1,840,759</b>	<b>1,816,897</b>	8
<b>``BYhCdYfUj]b[ `bWta Y</b>	<b>340,950</b>	<b>347,546</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>``I h]ImiCdYfUj]b[ `bWta Y</b>	<b>340,950</b>	<b>347,546</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)			16
Miscellaneous Nonoperating Income (421)	0	0	17
<b>``HcHU`CR Yf`bWta Y</b>	<b>0</b>	<b>0</b>	18
<b>``HcHU`bWta Y</b>	<b>340,950</b>	<b>347,546</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(6,547)	(6,544)	21
Other Income Deductions (426)	12,474	12,474	22
<b>``HcHU`A]gW`UbYci g`bWta Y`8 YXi W]cbg</b>	<b>5,927</b>	<b>5,930</b>	23
<b>``bWta Y`6 YZ`fY`bhYfYgh7\ Uf[ Yg</b>	<b>335,023</b>	<b>341,616</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	130,814	97,779	26
Amortization of Debt Discount and Expense (428)	423	423	27
Amortization of Premium on Debt--Cr. (429)	11,954	11,954	28
Interest on Debt to Municipality (430)	0	7,475	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>``HcHU`bhYfYgh7\ Uf[ Yg</b>	<b>119,283</b>	<b>93,723</b>	32
<b>``BYh`bWta Y</b>	<b>215,740</b>	<b>247,893</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,020,593	2,772,700	35
Balance Transferred from Income (433)	215,740	247,893	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>``HcHU`I bUddfcd]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE`% L</b>	<b>3,236,333</b>	<b>3,020,593</b>	41

## Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	2,181,709		2,181,709	3
<b>Total (Acct. 400)</b>	<b>2,181,709</b>	<b>0</b>	<b>2,181,709</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	1,444,708		1,444,708	6
<b>Total (Acct. 401-402)</b>	<b>1,444,708</b>	<b>0</b>	<b>1,444,708</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	198,740		198,740	9
<b>Total (Acct. 403)</b>	<b>198,740</b>	<b>0</b>	<b>198,740</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	197,311		197,311	15
<b>Total (Acct. 408)</b>	<b>197,311</b>	<b>0</b>	<b>197,311</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>340,950</b>	<b>0</b>	<b>340,950</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Miscellaneous Nonoperating Income (421)</b>				22
Contributed Plant - Water		0	0	23
Impact Fees - Water		0	0	24
<b>Total (Acct. 421)</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>TOTAL OTHER INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				27
<b>Miscellaneous Amortization (425)</b>				28
Regulatory Liability (253) Amortization	(6,547)		(6,547)	29
<b>Total (Acct. 425)</b>	<b>(6,547)</b>	<b>0</b>	<b>(6,547)</b>	30
<b>Other Income Deductions (426)</b>				31
Depreciation Expense on Contributed Plant - Water		12,474	12,474	32
<b>Total (Acct. 426)</b>	<b>0</b>	<b>12,474</b>	<b>12,474</b>	33
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(6,547)</b>	<b>12,474</b>	<b>5,927</b>	34
<b>INTEREST CHARGES</b>				35
<b>Interest on Long-Term Debt (427)</b>				36
Derived	130,814		130,814	37
<b>Total (Acct. 427)</b>	<b>130,814</b>	<b>0</b>	<b>130,814</b>	38
<b>Amortization of Debt Discount and Expense (428)</b>				39

### Income Statement Account Details

- g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g If amount of Contributed Plant . Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
WATER BONDS	423		423	40
<b>Total (Acct. 428)</b>	<b>423</b>	<b>0</b>	<b>423</b>	41
<b>Amortization of Premium on Debt--Cr. (429)</b>				42
WATER BONDS	11,954		11,954	43
<b>Total (Acct. 429)</b>	<b>11,954</b>	<b>0</b>	<b>11,954</b>	44
<b>Interest on Debt to Municipality (430)</b>				45
Derived	0		0	46
<b>Total (Acct. 430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	47
<b>Other Interest Expense (431)</b>				48
Derived	0		0	49
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	50
<b>TOTAL INTEREST CHARGES</b>	<b>119,283</b>	<b>0</b>	<b>119,283</b>	51
<b>NET INCOME</b>	<b>228,214</b>	<b>(12,474)</b>	<b>215,740</b>	52
<b>EARNED SURPLUS</b>				53
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				54
Derived	2,355,432	665,161	3,020,593	55
<b>Total (Acct. 216)</b>	<b>2,355,432</b>	<b>665,161</b>	<b>3,020,593</b>	56
<b>Balance Transferred from Income (433)</b>				57
Derived	228,214	(12,474)	215,740	58
<b>Total (Acct. 433)</b>	<b>228,214</b>	<b>(12,474)</b>	<b>215,740</b>	59
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>2,583,646</b>	<b>652,687</b>	<b>3,236,333</b>	60

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

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



### Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g 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.
- g Provide additional information in the schedule footnotes when necessary.
- g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	326,872		<b>326,872</b>	1
Electric operating expenses			<b>0</b>	2
Gas operating expenses			<b>0</b>	3
Heating operating expenses			<b>0</b>	4
Sewer operating expenses			<b>0</b>	5
Merchandising and jobbing			<b>0</b>	6
Other nonutility expenses			<b>0</b>	7
Water utility plant accounts			<b>0</b>	8
Electric utility plant accounts			<b>0</b>	9
Gas utility plant accounts			<b>0</b>	10
Heating utility plant accounts			<b>0</b>	11
Sewer utility plant accounts			<b>0</b>	12
Accum. prov. for depreciation of water plant			<b>0</b>	13
Accum. prov. for depreciation of electric plant			<b>0</b>	14
Accum. prov. for depreciation of gas plant			<b>0</b>	15
Accum. prov. for depreciation of heating plant			<b>0</b>	16
Accum. prov. for depreciation of sewer plant			<b>0</b>	17
Clearing accounts			<b>0</b>	18
All other accounts			<b>0</b>	19
<b>Total Payroll</b>	<b>326,872</b>	<b>0</b>	<b>326,872</b>	20

### Full-Time Employees (FTE)

g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	4.6	1
Electric		2
Gas		3
Sewer		4

### Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	10,518,637	10,278,689	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,181,572	2,124,596	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil h]mD'Ubh</b>	<b>8,337,065</b>	<b>8,154,093</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg</b>	<b>0</b>	<b>0</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	933,949	1,602,240	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)	341,214	323,780	23
Other Accounts Receivable (143)	20,427	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	27,655	57,640	26
Plant Materials and Operating Supplies (154)	58,041	36,177	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	448	661	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
<b>HcHU' 7 i ffYbhUbX' 5 VWfi YX' 5 ggYfg</b>	<b>1,381,734</b>	<b>2,020,498</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	3,811	4,234	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)	479,823	347,308	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>483,634</b>	<b>351,542</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 'CH&lt; 9F ' 896 #HG</b>	<b>10,202,433</b>	<b>10,526,133</b>	44

### Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	620,940	620,940	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	3,236,333	3,020,593	5
<b>“HcHJ” DfcdfjYUfm7 UdjKJ</b>	<b>3,857,273</b>	<b>3,641,533</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	5,458,366	5,706,714	8
Advances from Municipality (223)	0	115,000	9
Other Long-Term Debt (224)	0	0	10
<b>“HcHJ” @cb[ !HYfa 8 YVh</b>	<b>5,458,366</b>	<b>5,821,714</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	106,682	350,712	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	37,166	39,477	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	148,535	172,973	20
<b>“HcHJ” 7i ffYbhUbX’5 VWw! YX’ @UV] jYg</b>	<b>292,383</b>	<b>563,162</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	161,324	173,277	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	433,087	326,452	25
<b>“HcHJ” 8 YZffYX’7 fYX]Jg</b>	<b>594,411</b>	<b>499,729</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>“HcHJ” CdYfUj[b[ ’F YgYfj Yg</b>	<b>0</b>	<b>0</b>	32
<b>“HCH5 @@56 =@H9 G’5 B8 ’CH&lt;9F ’7 F98 +HG</b>	<b>10,202,433</b>	<b>10,526,138</b>	33

## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	10,278,689	0	0	0	2
	<b>10,278,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,602,785				5
Utility Plant in Service - Contributed Plant (101.2)	915,852				6
Utility Plant Purchased or Sold (102)	0				7
Utility Plant Leased to Others (104)	0				8
Property Held for Future Use (105)	0				9
Completed Construction not Classified (106)	0				10
Construction Work in Progress (107)	0				11
<b>Total Utility Plant</b>	<b>10,518,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,918,409				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	263,163				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				16
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				17
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				19
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				20
<b>Total Accumulated Provision</b>	<b>2,181,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)	0				23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0				24
Other Utility Plant Adjustments (119)	0				25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>8,337,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,873,907	0	0	0	1,873,907	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	198,740				198,740	3
Depreciation Expense on Meters Charged to Sewer	35,729				35,729	4
Salvage	0				0	5
<b>Total credits</b>	<b>234,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,469</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	189,967				189,967	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>189,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,967</b>	10
<b>Balance end of year (111.1)</b>	<b>1,918,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,918,409</b>	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	250,689	0	0	0	<b>250,689</b>	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	12,474				<b>12,474</b>	3
Depreciation Expense on Meters Charged to Sewer	0				<b>0</b>	4
Salvage	0				<b>0</b>	5
<b>Total credits</b>	<b>12,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,474</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				<b>0</b>	8
Cost of Removal	0				<b>0</b>	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>263,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,163</b>	11

### Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	58,041	36,177	2
Sewer utility (154)			3
Heating utility (154)	0		4
Gas utility (154)			5
Merchandise (155)	0		6
Other materials & supplies (156)	0		7
Stores expense (163)	0		8
<b>Total Material and Supplies</b>	<b>58,041</b>	<b>36,177</b>	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
AMORT BOND DISCOUNT 8/2012	423	428	3,811	1
None				2
<b>Total</b>	<b>423</b>		<b>3,811</b>	3
<b>Unamortized premium on debt (251)</b>				
2012C	633	429	5,699	4
2014A	755	429	8,306	5
2016A	3,591	429	46,699	6
2018A	623	429	9,345	7
2020A	1,049	429	3,146	8
2020B	458	429	915	9
2021A	4,845	429	87,214	10
None				11
<b>Total</b>	<b>11,954</b>		<b>161,324</b>	12

### 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
<b>Balance end of year</b>		<b>620,940</b>	<b>2</b>

### Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2012 BONDS	08/07/2012	08/01/2032	2.10%	335,000	1
2014 BONDS	10/23/2014	04/01/2034	2.70%	585,000	2
2016 BONDS	08/10/2016	07/01/2036	3.09%	955,000	3
2018 BONDS	08/23/2018	09/01/2038	3.00%	710,000	4
2020A BONDS	03/16/2020	03/01/2026	2.00%	269,500	5
2020B BONDS	03/16/2020	05/01/2025	4.00%	18,866	6
2021A BONDS	09/02/2021	03/01/2041	2.00%	2,585,000	7
<b>Total</b>				<b>5,458,366</b>	<b>8</b>

## Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					1
2013 ADVANCE	07/01/2013	12/31/2022	3.25%	0	2
<b>Total for Account 223</b>				<b>0</b>	<b>3</b>

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	197,311	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	11,569	5
<b>Total accruals and other credits</b>	<b>208,880</b>	6
County, state and local taxes	182,168	7
Social Security taxes	24,522	8
PSC Remainder Assessment	2,190	9
Gross Receipts Tax	0	10
<b>Total payments and other debits</b>	<b>208,880</b>	11
<b>Balance end of year</b>	<b>0</b>	12

### Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	<b>0</b>	1
2020A BONDS	1,107	5,808	6,017	<b>898</b>	2
2020B BONDS	327	791	867	<b>251</b>	3
2021A	7,932	47,772	47,727	<b>7,977</b>	4
GO BOND 2018A	9,956	23,456	23,894	<b>9,518</b>	5
GO CORP PURP BOND 2014	4,280	16,219	16,519	<b>3,980</b>	6
GO CORP PURP BONDS 2012	3,446	7,853	8,270	<b>3,029</b>	7
GO CORP PURP BONDS 2016A	12,429	28,915	29,831	<b>11,513</b>	8
INTEREST ACCRUED	15,562	0	0	<b>15,562</b>	9
PY ACCRUED ADJ	(15,562)	0	0	<b>(15,562)</b>	10
<b>Subtotal Bonds (221)</b>	<b>39,477</b>	<b>130,814</b>	<b>133,125</b>	<b>37,166</b>	11
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	12
None				<b>0</b>	13
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	15
None				<b>0</b>	16
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	18
None				<b>0</b>	19
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	20
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	21
None				<b>0</b>	22
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	23
<b>Total</b>	<b>39,477</b>	<b>130,814</b>	<b>133,125</b>	<b>37,166</b>	24

## Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
<b>Cash and Working Funds (131 )</b>	0	1
Cash	933,949	2
<b>Total (Acct. 131 )</b>	<b>933,949</b>	3
<b>Customer Accounts Receivable (142)</b>	0	4
Water	341,214	5
<b>Total (Acct. 142)</b>	<b>341,214</b>	6
<b>Other Accounts Receivable (143)</b>	0	7
Sewer (Non-regulated)	20,427 *	8
Merchandising, jobbing and contract work	0	9
<b>Total (Acct. 143)</b>	<b>20,427</b>	10
<b>Receivables from Municipality (145)</b>	0	11
WATER BILLS POSTED TO TAX ROLL	27,655 *	12
<b>Total (Acct. 145)</b>	<b>27,655</b>	13
Accrued Interest Receivable	448	14
<b>Total (Acct. 171)</b>	<b>448</b>	15
<b>Miscellaneous Deferred Debits (186)</b>	0	16
WRS PENSION / OPEB	479,823	17
<b>Total (Acct. 186)</b>	<b>479,823</b>	18
<b>Accounts Payable (232 )</b>	0	19
Accounts Payable	106,682	20
<b>Total (Acct. 232 )</b>	<b>106,682</b>	21
ACCRUED BENEFITS	148,535	22
<b>Total (Acct. 242)</b>	<b>148,535</b>	23
<b>Other Deferred Credits (253)</b>	0	24
Regulatory Liability	6,547	25
WRS PENSION / OPEB	426,540	26
<b>Total (Acct. 253)</b>	<b>433,087</b>	27

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## Balance Sheet Detail - Other Accounts

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

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

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

143- utility is holding a receivable balance for unsettled charges places on the tax role.

145- Water bill posted to the tax role will vary from year to year.

233-

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### Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	9,482,811				<b>9,482,811</b>	2
Materials and Supplies	47,109				<b>47,109</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	1,896,158				<b>1,896,158</b>	5
Customer Advances for Construction	0				<b>0</b>	6
Regulatory Liability	9,820				<b>9,820</b>	7
<b>Average Net Rate Base</b>	<b>7,623,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,623,942</b>	8
Net Operating Income	340,950				<b>340,950</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.47%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.47%</b>	10

## Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	13,094	0	0	0	13,094	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	6,547				6,547	5
<b>Balance End of Year</b>	<b>6,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,547</b>	6

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## Important Changes During the Year

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

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1. Acquisitions  
none

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2. Leaseholder changes  
none

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3. Extensions of service  
none

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4. Estimated changes in revenues due to rate changes  
none

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5. Obligations incurred or assumed, excluding commercial paper  
none

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6. Formal proceedings with the Public Service Commission  
Water Utility Rate case

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7. Any additional matters  
Completed meter replacement program.

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	2,022,816	2,096,618	2
<b>Total Sales of Water</b>	<b>2,022,816</b>	<b>2,096,618</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	14,313	14,584	5
Rents from Water Property (472)	95,397	16,991	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	49,183	36,250	8
<b>Total Other Operating Revenues</b>	<b>158,893</b>	<b>67,825</b>	9
<b>Total Operating Revenues</b>	<b>2,181,709</b>	<b>2,164,443</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	653,187	702,510	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	426,245	367,287	15
Customer Accounts Expenses (901-906)	19,001	28,171	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	346,275	350,948	18
<b>Total Operation and Maintenance Expenses</b>	<b>1,444,708</b>	<b>1,448,916</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	198,740	174,722	21
Amortization Expense (404-407)	0	0	22
Taxes (408)	197,311	193,259	23
<b>Total Other Operating Expenses</b>	<b>396,051</b>	<b>367,981</b>	24
<b>Total Operating Expenses</b>	<b>1,840,759</b>	<b>1,816,897</b>	25
<b>NET OPERATING INCOME</b>	<b>340,950</b>	<b>347,546</b>	26

## Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- g **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).**
- g **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	3,229	174,896	1,014,828	10
Commercial (461.2)	105	23,460	111,219	11
Industrial (461.3)				12
Public Authority (461.4)	40	11,060	41,010	13
Multifamily Residential (461.5)	155	89,963	395,255	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>3,529</b>	<b>299,379</b>	<b>1,562,312</b>	16
Private Fire Protection Service (462)	58		40,471	17
Public Fire Protection Service (463)	3,529		420,033	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>7,116</b>	<b>299,379</b>	<b>2,022,816</b>	22

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

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Use a separate line for each delivery point.

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

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## Sales for Resale (Acct. 466)

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Use a separate line for each delivery point.

### Sales for Resale (Acct. 466) (Page W-03)

#### General Footnote

This Schedule not applicable to this Utility

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## Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	420,033	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)	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>420,033</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	14,313	7
<b>Total Forfeited Discounts (470)</b>	<b>14,313</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	0	10
Joint Meter Chareges Sewer	95,397	11
<b>Total Rents from Water Property (472)</b>	<b>95,397</b>	12
<b>Interdepartmental Rents (473)</b>		13
None		14
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	15
<b>Other Water Revenues (474)</b>		16
Return on net investment in meters charged to sewer department	39,839	17
Misc. Revenues	9,344 *	18
<b>Total Other Water Revenues (474)</b>	<b>49,183</b>	19

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## Other Operating Revenues (Water)

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- |   |
|---|
| <ul style="list-style-type: none"><li>g Report revenues relating to each account and fully describe each item using other than the account title.</li><li>g Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.</li><li>g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).</li></ul> |
|---|

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

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

Sale of retired utility equipment.

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## Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Labor (600)			0	0	2
Purchased Water (601)		653,187	653,187	702,510	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>653,187</b>	<b>653,187</b>	<b>702,510</b>	<b>6</b>
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)			0	0	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)			0	0	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>WATER TREATMENT EXPENSES</b>					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
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					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)		189,016	189,016	184,908	24
Maintenance of Services (652)		117,750	117,750	124,641	25
Maintenance of Meters (653)		85,310	85,310	25,700 *	26
Maintenance of Hydrants (654)		5,906	5,906	17,233 *	27
Maintenance of Other Plant (655)		28,263	28,263	14,805 *	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>426,245</b>	<b>426,245</b>	<b>367,287</b>	<b>29</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)		6,344	6,344	6,188	31
Accounting and Collecting Labor (902)		12,657	12,657	21,983 *	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>19,001</b>	<b>19,001</b>	<b>28,171</b>	<b>36</b>
<b>SALES EXPENSES</b>					37
Sales Expenses (910)			0	0	38
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					40

## Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g 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)	
Administrative and General Salaries (920)		86,795	86,795	88,792	41
Office Supplies and Expenses (921)		59,386	59,386	21,629 *	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		58,034	58,034	108,931 *	44
Property Insurance (924)		9,430	9,430	11,347	45
Injuries and Damages (925)		12,753	12,753	16,299	46
Employee Pensions and Benefits (926)		88,555	88,555	83,548	47
Regulatory Commission Expenses (928)		13,081	13,081	262 *	48
Miscellaneous General Expenses (930)		261	261	329	49
Transportation Expenses (933)			0	0	50
Maintenance of General Plant (935)		17,980	17,980	19,811	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>346,275</b>	<b>346,275</b>	<b>350,948</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>1,444,708</b>	<b>1,444,708</b>	<b>1,448,916</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g 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 15% and \$5,000 higher or lower than the Last Year amount.**

- 653- utility was completing an meter replacement program.
- 654- utility painted hydrants in 2021, not in 2022.
- 655- slightly higher vehicle maintenance cost.
- 902- New AMI system reduced meter reading cost.
- 921- Utility purchased more replacement parts in 2022.
- 923- less cost occurred in 2022, as me replacement program was completed
- 928-addional cost in 2022, related to the the private lead service replacement project.

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**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.**

The utility does not operate pumping equipment.

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### Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	182,168	170,691	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	11,569	4,637	2
<b>Net Property Tax Equivalent</b>	<b>170,599</b>	<b>166,054</b>	<b>3</b>
Social Security	24,522	23,944	4
PSC Remainder Assessment	2,190	3,261	5
<b>Total Tax Expense</b>	<b>197,311</b>	<b>193,259</b>	<b>6</b>

## Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**  
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes to the financial statements.

**COUNTY: MILWAUKEE(1)**

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	<b>12. Local Tax Rate</b>	mills	<b>7.092464</b>
2. County Tax Rate	mills	5.437559	<b>13. Combined School Tax Rate</b>	mills	<b>14.154185</b>
3. Local Tax Rate	mills	7.092464	<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
4. School Tax Rate	mills	13.154179	<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>21.246649</b>
5. Vocational School Tax Rate	mills	1.000006	<b>16. Total Tax Rate</b>	mills	<b>28.198987</b>
6. Other Tax Rate - Local	mills	0.000000	<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.753454</b>
7. Other Tax Rate - Non-Local	mills	1.514779	<b>18. Total Tax Net of State Credit</b>	mills	<b>26.084609</b>
<b>8. Total Tax Rate</b>	mills	<b>28.198987</b>	<b>19. Net Local and School Tax Rate</b>	mills	<b>19.653562</b>
9. Less: State Credit	mills	2.114378	20. Utility Plant, Jan 1	\$	10,278,689
<b>11. Net Tax Rate</b>	mills	<b>26.084609</b>	21. Materials & Supplies	\$	36,177
			<b>22. Subtotal</b>	\$	<b>10,314,866</b>
			23. Less: Plant Outside Limits	\$	0
			<b>24. Taxable Assets</b>	\$	<b>10,314,866</b>
			25. Assessment Ratio	dec.	0.898600
			<b>26. Assessed Value</b>	\$	<b>9,268,939</b>
			<b>27. Net Local and School Tax Rate</b>	mills	<b>19.653562</b>
			<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>182,168</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	\$	10,278,689
2. Materials & Supplies	\$	36,177
<b>3. Subtotal</b>	\$	<b>10,314,866</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>10,314,866</b>
<b>6. Assessed Value</b>	\$	<b>9,268,939</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>182,168</b>
8. Tax Equivalent per 1994 PSC Report	\$	43,692
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>182,168</b>

### Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**  
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the schedule footnotes.

#### 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.

The Milwaukee Metropolitan Sewer District (MMSD) is an other local taxing body in our area.

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (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.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	299,976				299,976	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	4,832,510				4,832,510	34
Services (345)	1,656,724	232,522	705		1,888,541 *	35
Meters (346)	1,310,087	167,548	189,262		1,288,373 *	36

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (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.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	797,304				<b>797,304</b>	37
Other Transmission and Distribution Plant (349)	153,350				<b>153,350</b>	38
<b>Total Transmission and Distribution Plant</b>	<b>9,049,951</b>	<b>400,070</b>	<b>189,967</b>	<b>0</b>	<b>9,260,054</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				<b>0</b>	41
Structures and Improvements (390)	0				<b>0</b>	42
Office Furniture and Equipment (391)	373				<b>373</b>	43
Computer Equipment (391.1)	30,555				<b>30,555</b>	44
Transportation Equipment (392)	95,535				<b>95,535</b>	45
Stores Equipment (393)	0				<b>0</b>	46
Tools, Shop and Garage Equipment (394)	118,872	29,845			<b>148,717 *</b>	47
Laboratory Equipment (395)	0				<b>0</b>	48
Power Operated Equipment (396)	0				<b>0</b>	49
Communication Equipment (397)	51,584				<b>51,584</b>	50
SCADA Equipment (397.1)	15,967				<b>15,967</b>	51
Miscellaneous Equipment (398)	0				<b>0</b>	52
<b>Total General Plant</b>	<b>312,886</b>	<b>29,845</b>	<b>0</b>	<b>0</b>	<b>342,731</b>	53
<b>Total utility plant in service directly assignable</b>	<b>9,362,837</b>	<b>429,915</b>	<b>189,967</b>	<b>0</b>	<b>9,602,785</b>	54
Common Utility Plant Allocated to Water Department	0				<b>0</b>	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>9,362,837</b>	<b>429,915</b>	<b>189,967</b>	<b>0</b>	<b>9,602,785</b>	56

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

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- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (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.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

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

**Additions for one or more accounts exceed \$25,000, please explain. If applicable, provide construction authorization and PSC docket number.**

345- N?A

346- Meter replacement docket 5440-CW-100

394- N/A

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**Retirements for one or more accounts exceed \$25,000, please explain.**

346- Meter replacement program resulted in in a large number of meters being retired.

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (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.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	852,779				852,779	34
Services (345)	0				0	35
Meters (346)	0				0	36

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (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.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	63,073				63,073	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>915,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>915,852</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>915,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>915,852</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>915,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>915,852</b>	<b>56</b>

### Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

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

g Report all pipe larger than 16" diameter in the 16" category.

Pipe Size (a)	Feet of Main											Total (m)	
	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)	2021-2030 (l)		
6.000		60,784	39,371				1,140	490	3,881	11,974		<b>117,640</b>	1
8.000		2,918	27,486			184		700	47	2,410	1,165	<b>34,910</b>	2
12.000			8,902	549					36	386		<b>9,873</b>	3
16.000			7,352						16	5		<b>7,373</b>	4
<b>Total</b>	<b>0</b>	<b>63,702</b>	<b>83,111</b>	<b>549</b>	<b>0</b>	<b>184</b>	<b>1,140</b>	<b>1,190</b>	<b>3,980</b>	<b>14,775</b>	<b>1,165</b>	<b>169,796</b>	5

Describe source of information used to develop data:  
**Utility continuing property records.**

### Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g 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						37,722	<b>37,722</b>	1
February						18,851	<b>18,851</b>	2
March						26,523	<b>26,523</b>	3
April						24,449	<b>24,449</b>	4
May						28,924	<b>28,924</b>	5
June						29,349	<b>29,349</b>	6
July						29,821	<b>29,821</b>	7
August						33,635	<b>33,635</b>	8
September						31,925	<b>31,925</b>	9
October						29,297	<b>29,297</b>	10
November						26,179	<b>26,179</b>	11
December						25,095	<b>25,095</b>	12
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>341,770</b>	<b>341,770</b>	13

## Water Audit and Other Statistics

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g 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)	1
<b>WATER AUDIT STATISTICS</b>		1
Finished Water pumped or purchased (000s)	341,770	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>341,770</b>	<b>4</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	299379	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
<b>Gallons (000s) of Non-Revenue Water</b>	<b>42,391</b>	<b>8</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	19,400	10
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>19,400</b>	<b>11</b>
<b>Total Water Loss</b>	<b>22,991</b>	<b>12</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	2,994	16
<b>Subtotal Apparent Losses</b>	<b>2,994</b>	<b>17</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,653	18
Gallons (000s) estimated due to unreported and background leakage	17,344	19
<b>Subtotal Real Losses (leakage)</b>	<b>19,997</b>	<b>20</b>
Non-Revenue Water as percentage of net water supplied	12%	21
Total Water Loss as percentage of net water supplied	7%	22
<b>OTHER STATISTICS</b>		<b>23</b>
Maximum gallons (000s) pumped by all methods in any one day during reporting year	0	24
Date of maximum	01/01/2022	25
Cause of maximum		26
We do not operate pumping equipment		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0	28
Date of minimum	01/01/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	0	30
If water is purchased:		31
Vendor Name	Milwaukee Water Works	32
Point of Delivery	Edgewood Ave	33
Source of purchased water	Surface	34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	18	41
Number of service breaks repaired this year	7	42
Does the utility have an asset management plan?	Yes	43

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## Water Audit and Other Statistics

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- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

---

## Sources of Water Supply - Well Information

---

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

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

---

## Sources of Water Supply - Well Information

---

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

### Sources of Water Supply - Well Information (Page W-16)

#### General Footnote

This Schedule Not Applicable To This Utility.

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## Sources of Water Supply - Intake Information

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

## Sources of Water Supply - Intake Information

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### Sources of Water Supply - Intake Information (Page W-17)

#### General Footnote

This Schedule Not Applicable to this Utility.

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**Pumping & Power Equipment**

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

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## Pumping & Power Equipment

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### Pumping & Power Equipment (Page W-18)

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

This Schedule Not applicable to this Utility.

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## Reservoirs, Standpipes and Elevated Tanks

---

g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.
---

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

---

## Reservoirs, Standpipes and Elevated Tanks

---

<p>g Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.</p>
--

### Reservoirs, Standpipes and Elevated Tanks (Page W-19)

#### General Footnote

This Utility does not operate any pumping equipment.

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## Water Treatment Plant

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

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

---

## Water Treatment Plant

---

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

### Water Treatment Plant (Page W-20)

#### General Footnote

This schedule not applicable to this utility.

---

## Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:  
 Explain how the additions were funded.  
 Also report the amount assessed and the feet of main recorded under this method.  
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 12" diameter in the 16" 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				<b>117,640</b>	1
Other Metal	Distribution	8	33,194				<b>33,194</b>	2
PVC	Distribution	8	1,716				<b>1,716</b>	3
Other Metal	Distribution	12	9,873				<b>9,873</b>	4
Other Metal	Distribution	16	7,373				<b>7,373</b>	5
<b>Total Within Municipality</b>			<b>169,796</b>				<b>169,796</b>	6
<b>Total Utility</b>			<b>169,796</b>				<b>169,796</b>	7

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## Water Mains

---

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 12" diameter in the 12" category.

### Water Mains (Page W-21)

#### General Footnote

The Utility did not have any additional water mains in 2022.

---

### Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.625	279			2	277		1
Lead	0.750	2,604			35	2,569	4	2
Copper	0.750	53				53		3
Copper	1.000	406	37			443	2	4
Copper	1.250	14				14		5
Copper	1.500	43				43		6
Lead	2.000	28				28		7
Copper	2.000	67				67		8
Copper	3.000	2				2		9
Unlined Cast Iron (pre-early 1950's)	3.000	12				12		10
Unlined Cast Iron (pre-early 1950's)	4.000	7				7		11
Unlined Cast Iron (pre-early 1950's)	6.000	2				2		12
<b>Utility Total</b>		<b>3,517</b>	<b>37</b>	<b>37</b>		<b>3,517</b>	<b>6</b>	<b>13</b>

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## Utility-Owned Water Service Lines

---

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

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

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

All additions were funded by the utility.

---

### Meters

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

#### Number of Utility-Owned Meters

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

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)		
5/8	485		139	(56)	290	0	266	6										18	<b>290</b>	1
3/4	3,892		1,080	53	2,865	0	2,736	58		2	20							49	<b>2,865</b>	2
1	417		148	2	271	0	194	17		11	45							2	<b>271</b>	3
1 1/2	158		85	20	93	0	14	14		9	32							1	<b>93</b>	4
2	112	3		(24)	91	0	15	6		12	52							6	<b>91</b>	5
3	15				15	6		3		2	8				2				<b>15</b>	6
4	9			1	10	4		1		4	3				1			1	<b>10</b>	7
<b>Total</b>	<b>5,088</b>	<b>3</b>	<b>1,452</b>	<b>(4)</b>	<b>3,635</b>	<b>10</b>	<b>3,225</b>	<b>105</b>		<b>40</b>	<b>160</b>				<b>3</b>	<b>3</b>		<b>99</b>	<b>3,635</b>	<b>8</b>

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

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 3530)

Other

## Meters

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

### Meters (Page W-23)

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

These adjustments were part of our reconciliation upon completion of the meter replacement project.

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

We have a number of estates serviced by 2' Meters.

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

All these meters were replaced or tested in the pasted 4 years.

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

Our meter testing program is designed to meet this requirements

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

Our meter testing program is designed to meet these requirements.

## Hydrants and Distribution System Valves

- g 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.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g Number of distribution valves operated during year means: fully opened and closed (exercised).

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	311				311	2
<b>Total Fire Hydrants</b>	<b>311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>311</b>	<b>3</b>
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	273
Number of Distribution System Valves end of year	519
Number of Distribution Valves operated during Year	154

---

## List of All Station and Wholesale Meters

---

- |   |
|---|
| <ul style="list-style-type: none"><li>g Definition of Station Meter is any meter in service not used to measure customer consumption.</li><li>g Definition of Wholesale Meter is any meter used to measure sales to other utilities.</li><li>g Retail customer meters should not be included in this inventory.</li></ul> |
|---|

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

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## List of All Station and Wholesale Meters

---

- |   |
|---|
| <ul style="list-style-type: none"><li>g Definition of Station Meter is any meter in service not used to measure customer consumption.</li><li>g Definition of Wholesale Meter is any meter used to measure sales to other utilities.</li><li>g Retail customer meters should not be included in this inventory.</li></ul> |
|---|

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

**Explain how you measure water produced and your plans on measuring this in the future.**

This schedule not applicable to the utility.

---

### General Footnote

Our utility does not produce water, we purchase water from the Milwaukee Water Works.

---

## Water Conservation Programs

- g 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. Do not include leak detection, other water loss program costs.
- g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

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

## Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Shorewood (Village) **	3,530	1
<b>Total - Milwaukee County</b>	<b>3,530</b>	2
<b>Total - Customers Served</b>	<b>3,530</b>	3
<b>Total - Within Muni Boundary **</b>	<b>3,530</b>	4

\*\* = *Within municipal boundary*

### Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Lead	0.625	279		1	(107)	171		1
Copper	0.625				31	31		2
Unknown - May Contain Lead	0.625				7	7		3
HDPE	0.750				7	7		4
Lead	0.750	2,606		38	(840)	1,728		5
Copper	0.750	53			411	464		6
Unknown - May Contain Lead	0.750				204	204		7
HDPE	1.000				42	42		8
Lead	1.000				365	365		9
Copper	1.000	406	39		(210)	235		10
Unlined Cast Iron (pre-early 1950's)	1.000				1	1		11
Unknown - May Contain Lead	1.000				45	45		12
HDPE	1.250				3	3		13
Lead	1.250				1	1		14
Copper	1.250	11			(4)	7		15
Unknown - May Contain Lead	1.250				1	1		16
Lead	1.500				2	2		17
Copper	1.500	44			(31)	13		18
Unlined Cast Iron (pre-early 1950's)	1.500				3	3		19
Unknown - May Contain Lead	1.500				5	5		20
Lead	2.000	29			(12)	17		21
Copper	2.000	66			(16)	50		22
Unlined Cast Iron (pre-early 1950's)	2.000				8	8		23
Unknown - May Contain Lead	2.000				38	38		24
Galvanized	3.000				1	1		25
Lead	3.000				2	2		26
Copper	3.000	2			5	7		27
Unlined Cast Iron (pre-early 1950's)	3.000	12			1	13		28
Unknown - May Contain Lead	3.000				5	5		29
Copper	4.000				5	5		30
Unlined Cast Iron (pre-early 1950's)	4.000	7			(1)	6		31
PVC	4.000				1	1		32
HDPE	6.000				1	1		33

## Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Copper	6.000					34
Unlined Cast Iron (pre-early 1950's)	6.000	2		18	20	35
Unknown - May Contain Lead	6.000			2	2	36
<b>Utility Total</b>		<b>3,517</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>3,517</b>

## Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
<b>Disconnections</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	0
2.	Total number of residential disconnections of service performed for non-payment during the year	0
<b>Arrears</b>		
1.	Total number of residential customers with arrears as of March 31	565
2.	Total dollar amount of residential customer arrears as of March 31	90,961
3.	Total number of residential customers with arrears as of June 30	613
4.	Total dollar amount of residential customer arrears as of June 30	87,578
5.	Total number of residential customers with arrears as of September 30	434
6.	Total dollar amount of residential customer arrears as of September 30	55,788
7.	Total number of residential customers with arrears as of December 31	400
8.	Total dollar amount of residential customer arrears as of December 31	70,214
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	176
2.	Total dollar amount of residential arrears placed on the tax roll	57,464
	<b>Footnotes</b>	<b>No</b>