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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: Rebecca Ewald  
Title: Village Manager  
Mailing Address: 3930 N Murray Ave  
Shorewood, WI 53211  
Phone: (414) 847-2701  
Email Address: rewald@shorewoodwi.gov

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

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Name: Thomas Nennig  
Title: President  
Mailing Address: City Water, LLC  
4800 W Green Brook Dr  
Brown Deer, WI 53223  
Phone: (414) 559-6883  
Email Address: tom.nennig@citywaterusa.com

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

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Name: Leeann Butschlick  
Title: Director of Public Works  
Mailing Address: 3801 N. Morris Boulevard  
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 53221  
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: Rebecca Ewald  
Title: Village Manager  
Mailing Address: 3930 N Murray Ave  
Shorewood, WI 53221  
Phone: (414) 847-2701  
Email Address: rewald@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: 06/29/2023

Period covered by most recent audit: 01/01/2022 - 12/31/2022

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

Name: Anthony Cervini

Title: Partner

Organization Name: Sikich LLP

USPS Address: 1415 E Diel Rd

City State Zip Naperville, IL 60563

Telephone: (630) 566-8535

Email Address: anthony.cervini@sikich.com

### Report Preparation

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

Compilation

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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)	2,368,068	2,181,709	2
<b>''CdYfUj]b[ '9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	1,270,646	1,444,708	4
Depreciation Expense (403)	231,869	198,740	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	188,184	197,311	7
<b>''HcHJ' CdYfUj]b[ '9I dYbgYg</b>	<b>1,690,699</b>	<b>1,840,759</b>	8
<b>''BYhCdYfUj]b[ 'bWta Y</b>	<b>677,369</b>	<b>340,950</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>''I H] ]miCdYfUj]b[ 'bWta Y</b>	<b>677,369</b>	<b>340,950</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>''HcHJ' CH Yf 'bWta Y</b>	<b>0</b>	<b>0</b>	18
<b>''HcHJ' 'bWta Y</b>	<b>677,369</b>	<b>340,950</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(6,547)	(6,547)	21
Other Income Deductions (426)	12,474	12,474	22
<b>''HcHJ' A] gW' 'UbYci g' 'bWta Y'8 YXi W]cbg</b>	<b>5,927</b>	<b>5,927</b>	23
<b>''bWta Y'6 YZ'fY 'bhYfYgh7\ Uf[ Yg</b>	<b>671,442</b>	<b>335,023</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	148,910	130,814	26
Amortization of Debt Discount and Expense (428)		423	27
Amortization of Premium on Debt--Cr. (429)	11,954	11,954	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>''HcHJ' 'bhYfYgh7\ Uf[ Yg</b>	<b>136,956</b>	<b>119,283</b>	32
<b>''BYh'bWta Y</b>	<b>534,486</b>	<b>215,740</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,236,333	3,020,593	35
Balance Transferred from Income (433)	534,486	215,740	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>''HcHJ' I bUddfcdf]UHX'9UfbYX'Gi fd' i g'9bX'cZMYU' fE% L</b>	<b>3,770,819</b>	<b>3,236,333</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	2,368,068		2,368,068	3
<b>Total (Acct. 400)</b>	<b>2,368,068</b>	<b>0</b>	<b>2,368,068</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	1,270,646		1,270,646	6
<b>Total (Acct. 401-402)</b>	<b>1,270,646</b>	<b>0</b>	<b>1,270,646</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	231,869		231,869	9
<b>Total (Acct. 403)</b>	<b>231,869</b>	<b>0</b>	<b>231,869</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	188,184		188,184	15
<b>Total (Acct. 408)</b>	<b>188,184</b>	<b>0</b>	<b>188,184</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>677,369</b>	<b>0</b>	<b>677,369</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	148,910		148,910	37
<b>Total (Acct. 427)</b>	<b>148,910</b>	<b>0</b>	<b>148,910</b>	38
<b>Amortization of Premium on Debt--Cr. (429)</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	11,954		11,954	40
<b>Total (Acct. 429)</b>	<b>11,954</b>	<b>0</b>	<b>11,954</b>	<b>41</b>
<b>Interest on Debt to Municipality (430)</b>				42
Derived	0		0	43
<b>Total (Acct. 430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
<b>Other Interest Expense (431)</b>				45
Derived	0		0	46
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>
<b>TOTAL INTEREST CHARGES</b>	<b>136,956</b>	<b>0</b>	<b>136,956</b>	<b>48</b>
<b>NET INCOME</b>	<b>546,960</b>	<b>(12,474)</b>	<b>534,486</b>	<b>49</b>
<b>EARNED SURPLUS</b>				50
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				51
Derived	2,583,646	652,687	3,236,333	52
<b>Total (Acct. 216)</b>	<b>2,583,646</b>	<b>652,687</b>	<b>3,236,333</b>	<b>53</b>
<b>Balance Transferred from Income (433)</b>				54
Derived	546,960	(12,474)	534,486	55
<b>Total (Acct. 433)</b>	<b>546,960</b>	<b>(12,474)</b>	<b>534,486</b>	<b>56</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>3,130,606</b>	<b>640,213</b>	<b>3,770,819</b>	<b>57</b>

**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	259,093		<b>259,093</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>259,093</b>	<b>0</b>	<b>259,093</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)	11,803,543	10,518,637	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,425,965	2,181,572	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>9,377,578</b>	<b>8,337,065</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 DfcdYfImiUbX' =bj Ygfa Ybtg</b>	<b>0</b>	<b>0</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	1,292,471	933,949	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)	399,203	341,214	23
Other Accounts Receivable (143)	160,002	20,427	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	40,601	27,655	26
Plant Materials and Operating Supplies (154)	62,458	58,041	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)	0	448	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
<b>HcHU' 7 i ffYbhiUbX' 5 VVfi YX' 5 ggYfg</b>	<b>1,954,735</b>	<b>1,381,734</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	0	3,811	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)	510,601	479,823	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>510,601</b>	<b>483,634</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 'CH&lt; 9F ' 896 #HG</b>	<b>11,842,914</b>	<b>10,202,433</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)	3,770,819	3,236,333	5
<b>“HcHJ” DfcdfjYUfm7 UdjHJ</b>	<b>4,391,759</b>	<b>3,857,273</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	6,577,986	5,458,366	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
<b>“HcHJ” @b[ !HYfa 8 YVh</b>	<b>6,577,986</b>	<b>5,458,366</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	53,123	106,682	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	197,124	0	17
Interest Accrued (237)	60,646	37,166	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	27,743	148,535	20
<b>“HcHJ” 7i ffYbhUbX’5 VWWi YX’ @UV]’jYg</b>	<b>338,636</b>	<b>292,383</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	192,054	161,324	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	342,479	433,087	25
<b>“HcHJ” 8 YZffYX’7 fYX]’jg</b>	<b>534,533</b>	<b>594,411</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[ ’FYgYfj Yg</b>	<b>0</b>	<b>0</b>	32
<b>“HCH5 @@56 =@H9 G’5 B8 ’CH&lt;9F ’7 F98 +HG</b>	<b>11,842,914</b>	<b>10,202,433</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	10,518,637	0	0	0	2
	<b>10,518,637</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)	10,887,691				5
Utility Plant in Service - Contributed Plant (101.2)	915,852				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
<b>Total Utility Plant</b>	<b>11,803,543</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)	2,150,328				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	275,637				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
<b>Total Accumulated Provision</b>	<b>2,425,965</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)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					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>9,377,578</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)	1,918,409	0	0	0	1,918,409	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	231,869				231,869	3
Depreciation Expense on Meters Charged to Sewer	33,000				33,000	4
Salvage					0	5
<b>Total credits</b>	<b>264,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264,869</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	11,500				11,500	8
Cost of Removal	21,450				21,450	9
<b>Total debits</b>	<b>32,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,950</b>	10
<b>Balance end of year (111.1)</b>	<b>2,150,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,150,328</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)	263,163	0	0	0	<b>263,163</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					<b>0</b>	4
Salvage					<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					<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>275,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>275,637</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	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	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)	62,458	58,041	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>62,458</b>	<b>58,041</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>				
None				1
				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				
2012C	5,699	633	5,066	4
2014A	8,306	755	7,551	5
2016A	46,699	3,591	43,108	6
2018A	9,346	623	8,723	7
2020A	3,146	1,049	2,097	8
2020B	915	458	457	9
2021A	87,214	4,845	82,369	10
2023A	0	42,683	42,683	11
None				12
				13
<b>Total</b>	<b>161,325</b>		<b>192,054</b>	14

### Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		620,940	1
<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%	280,000	1
2014 BONDS	10/23/2014	04/01/2034	2.70%	540,000	2
2016 BONDS	08/10/2016	07/01/2036	3.90%	895,000	3
2018 BONDS	08/23/2018	09/01/2038	3.00%	675,000	4
2020A BONDS	03/16/2020	03/01/2026	2.00%	205,150	5
2020B BONDS	03/16/2020	05/01/2025	4.00%	12,836	6
2021A BONDS	09/02/2021	03/01/2041	2.00%	2,460,000	7
2023A BONDS	04/06/2023	03/01/2043	3.50%	1,510,000	8
<b>Total</b>				<b>6,577,986</b>	<b>9</b>

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## Notes Payable & Miscellaneous Long-Term Debt

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- |  |
|--|
| <ul style="list-style-type: none"><li>g Report each class of debt included in Accounts 223, 224 and 231.</li><li>g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.</li><li>g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.</li><li>g Enter interest rates in decimal form. For example, enter 6.75% as 0.0675</li></ul> |
|--|

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

### Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	188,184	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	10,880	5
<b>Total accruals and other credits</b>	<b>199,064</b>	<b>6</b>
County, state and local taxes		7
Social Security taxes		8
PSC Remainder Assessment	1,940	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>1,940</b>	<b>11</b>
<b>Balance end of year</b>	<b>197,124</b>	<b>12</b>

### 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	898	4,533	4,747	<b>684</b>	2
2020B BONDS	251	554	634	<b>171</b>	3
2021A	7,977	46,193	46,610	<b>7,560</b>	4
2023A GO Corp Purpo Bonds		26,311	0	<b>26,311</b>	5
GO BOND 2018A	9,518	22,407	22,844	<b>9,081</b>	6
GO CORP PURP BOND 2014	3,980	15,469	15,694	<b>3,755</b>	7
GO CORP PURP BONDS 2012	3,029	6,812	7,270	<b>2,571</b>	8
GO CORP PURP BONDS 2016A	11,513	26,631	27,631	<b>10,513</b>	9
INTEREST ACCRUED	15,562	0	0	<b>15,562</b>	10
PY ACCRUED ADJ	(15,562)	0	0	<b>(15,562)</b>	11
<b>Subtotal Bonds (221)</b>	<b>37,166</b>	<b>148,910</b>	<b>125,430</b>	<b>60,646</b>	12
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	13
None				<b>0</b>	14
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	16
None				<b>0</b>	17
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	19
None				<b>0</b>	20
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	22
None				<b>0</b>	23
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	24
<b>Total</b>	<b>37,166</b>	<b>148,910</b>	<b>125,430</b>	<b>60,646</b>	25

### 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	1,292,471	2
<b>Total (Acct. 131 )</b>	<b>1,292,471</b>	3
<b>Customer Accounts Receivable (142)</b>	0	4
Water	399,203	5
<b>Total (Acct. 142)</b>	<b>399,203</b>	6
<b>Other Accounts Receivable (143)</b>	0	7
Sewer (Non-regulated)	20,427 *	8
Merchandising, jobbing and contract work		9
Homeowner Loan Receivable	139,575	10
<b>Total (Acct. 143)</b>	<b>160,002</b>	11
<b>Receivables from Municipality (145)</b>	0	12
WATER BILLS POSTED TO TAX ROLL	40,601 *	13
<b>Total (Acct. 145)</b>	<b>40,601</b>	14
<b>Miscellaneous Deferred Debits (186)</b>	0	15
WRS PENSION / OPEB	510,601	16
<b>Total (Acct. 186)</b>	<b>510,601</b>	17
<b>Accounts Payable (232 )</b>	0	18
Accounts Payable	53,123	19
<b>Total (Acct. 232 )</b>	<b>53,123</b>	20
ACCRUED BENEFITS	27,743	21
<b>Total (Acct. 242)</b>	<b>27,743</b>	22
<b>Other Deferred Credits (253)</b>	0	23
Regulatory Liability	0	24
WRS PENSION/OPEB	342,479	25
<b>Total (Acct. 253)</b>	<b>342,479</b>	26

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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 is a receivable for sewer charges; 145 is water receivables put onto the tax levy.

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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)	10,245,238				<b>10,245,238</b>	2
Materials and Supplies	60,249				<b>60,249</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	2,034,368				<b>2,034,368</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	3,273				<b>3,273</b>	7
<b>Average Net Rate Base</b>	<b>8,267,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,267,846</b>	8
Net Operating Income	677,369				<b>677,369</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.19%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.19%</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	6,547	0	0	0	6,547	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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

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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  
none

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7. Any additional matters  
none

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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)	2,278,860	2,022,816	2
<b>Total Sales of Water</b>	<b>2,278,860</b>	<b>2,022,816</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	21,336	14,313	5
Rents from Water Property (472)	0	95,397	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	67,872	49,183	8
<b>Total Other Operating Revenues</b>	<b>89,208</b>	<b>158,893</b>	9
<b>Total Operating Revenues</b>	<b>2,368,068</b>	<b>2,181,709</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	586,873	653,187	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	351,551	426,245	15
Customer Accounts Expenses (901-906)	10,250	19,001	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	321,972	346,275	18
<b>Total Operation and Maintenance Expenses</b>	<b>1,270,646</b>	<b>1,444,708</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	231,869	198,740	21
Amortization Expense (404-407)	0	0	22
Taxes (408)	188,184	197,311	23
<b>Total Other Operating Expenses</b>	<b>420,053</b>	<b>396,051</b>	24
<b>Total Operating Expenses</b>	<b>1,690,699</b>	<b>1,840,759</b>	25
<b>NET OPERATING INCOME</b>	<b>677,369</b>	<b>340,950</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)	3,227	170,670	1,171,683	10
Commercial (461.2)	102	26,177	120,629	11
Industrial (461.3)				12
Public Authority (461.4)	40	8,025	52,763	13
Multifamily Residential (461.5)	162	86,852	468,389	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>3,531</b>	<b>291,724</b>	<b>1,813,464</b>	16
Private Fire Protection Service (462)	59		40,493	17
Public Fire Protection Service (463)	3,508		424,903	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>7,098</b>	<b>291,724</b>	<b>2,278,860</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- - -

### 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)	424,903	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Total Public Fire Protection Service (463)</b>	<b>424,903</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	21,336	7
<b>Total Forfeited Discounts (470)</b>	<b>21,336</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas		10
<b>Total Rents from Water Property (472)</b>	<b>0</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	33,000 *	16
Misc Revenues	34,872 *	17
<b>Total Other Water Revenues (474)</b>	<b>67,872</b>	18

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## Other Operating Revenues (Water)

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

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

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

\$33,000 return on meters charged to sewer.

\$34,872 interest revenue

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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)		586,873	586,873	653,187 *	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>586,873</b>	<b>586,873</b>	<b>653,187</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)		175,252	175,252	0 *	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		115,329	115,329	189,016 *	24
Maintenance of Services (652)		21,640	21,640	117,750 *	25
Maintenance of Meters (653)		18,785	18,785	85,310 *	26
Maintenance of Hydrants (654)		5,001	5,001	5,906	27
Maintenance of Other Plant (655)		15,544	15,544	28,263 *	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>351,551</b>	<b>351,551</b>	<b>426,245</b>	<b>29</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)		3,588	3,588	6,344	31
Accounting and Collecting Labor (902)		6,662	6,662	12,657 *	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>10,250</b>	<b>10,250</b>	<b>19,001</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)		100,430	100,430	86,795	41
Office Supplies and Expenses (921)		22,267	22,267	59,386 *	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		48,860	48,860	58,034	44
Property Insurance (924)		10,249	10,249	9,430	45
Injuries and Damages (925)		15,649	15,649	12,753	46
Employee Pensions and Benefits (926)		101,858	101,858	88,555	47
Regulatory Commission Expenses (928)		24	24	13,081 *	48
Miscellaneous General Expenses (930)		2,928	2,928	261	49
Transportation Expenses (933)			0	0	50
Maintenance of General Plant (935)		19,707	19,707	17,980	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>321,972</b>	<b>321,972</b>	<b>346,275</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>1,270,646</b>	<b>1,270,646</b>	<b>1,444,708</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.**

- 601 - Purchased less water than 2022
- 641 - 2023 Private lead service line customer grants
- 651 - less main breaks than in 2022
- 652 - meter change project was completed in 2022 so staff was not working on service lateral modifications
- 653 - meter change project was completed in 2022 so staff did not have as much time spent on meter replacements
- 654- lower vehicle maintenance costs from 2022
- 901 and 902 - AMI system has reduced meter reading costs
- 921 - purchased less supplies
- 928 - 2022 had a CRC application and approval of PLSL program

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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.**

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	178,640	182,168	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	10,880	11,569	2
<b>Net Property Tax Equivalent</b>	<b>167,760</b>	<b>170,599</b>	<b>3</b>
Social Security	18,484	24,522	4
PSC Remainder Assessment	1,940	2,190	5
<b>Total Tax Expense</b>	<b>188,184</b>	<b>197,311</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.

**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>6.329502</b>
2. County Tax Rate	mills	4.682690	<b>13. Combined School Tax Rate</b>	mills	<b>15.339868</b>
3. Local Tax Rate	mills	6.329502	<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
4. School Tax Rate	mills	14.445898	<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>21.669370</b>
5. Vocational School Tax Rate	mills	0.893970	<b>16. Total Tax Rate</b>	mills	<b>27.724179</b>
6. Other Tax Rate - Local	mills	0.000000	<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.781605</b>
7. Other Tax Rate - Non-Local	mills	1.372119	<b>18. Total Tax Net of State Credit</b>	mills	<b>26.541228</b>
<b>8. Total Tax Rate</b>	mills	<b>27.724179</b>	<b>19. Net Local and School Tax Rate</b>	mills	<b>20.744769</b>
9. Less: State Credit	mills	1.182951	20. Utility Plant, Jan 1	\$	10,518,637
<b>11. Net Tax Rate</b>	mills	<b>26.541228</b>	21. Materials & Supplies	\$	58,041
			<b>22. Subtotal</b>	\$	<b>10,576,678</b>
			23. Less: Plant Outside Limits	\$	0
			<b>24. Taxable Assets</b>	\$	<b>10,576,678</b>
			25. Assessment Ratio	dec.	0.814179
			<b>26. Assessed Value</b>	\$	<b>8,611,309</b>
			<b>27. Net Local and School Tax Rate</b>	mills	<b>20.744769</b>
			<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>178,640</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 10,518,637
2. Materials & Supplies	\$ 58,041
<b>3. Subtotal</b>	<b>\$ 10,576,678</b>
4. Less: Plant Outside Limits	\$ 0
<b>5. Taxable Assets</b>	<b>\$ 10,576,678</b>
<b>6. Assessed Value</b>	<b>\$ 8,611,309</b>
<b>7. Tax Equiv. Computed for Current Year</b>	<b>\$ 178,640</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>\$ 178,640</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

#### 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.

This is related to MMSD; Milwaukee Metropolitan Sewerage District.

## 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	639,161	8,445		5,463,226 *	34
Services (345)	1,888,541	535,423	2,415		2,421,549 *	35
Meters (346)	1,288,373	21,864		(7,125)	1,303,112	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	107,083	640		903,747 *	37	
Other Transmission and Distribution Plant (349)	153,350				153,350	38	
<b>Total Transmission and Distribution Plant</b>	<b>9,260,054</b>	<b>1,303,531</b>	<b>11,500</b>	<b>(7,125)</b>	<b>10,544,960</b>	39	
<b>GENERAL PLANT</b>							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	0				0	42	
Office Furniture and Equipment (391)	373				373	43	
Computer Equipment (391.1)	30,555				30,555	44	
Transportation Equipment (392)	95,535				95,535	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	148,717				148,717	47	
Laboratory Equipment (395)	0				0	48	
Power Operated Equipment (396)	0				0	49	
Communication Equipment (397)	51,584				51,584	50	
SCADA Equipment (397.1)	15,967				15,967	51	
Miscellaneous Equipment (398)	0				0	52	
<b>Total General Plant</b>	<b>342,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,731</b>	53	
<b>Total utility plant in service directly assignable</b>	<b>9,602,785</b>	<b>1,303,531</b>	<b>11,500</b>	<b>(7,125)</b>	<b>10,887,691</b>	54	
Common Utility Plant Allocated to Water Department	0				0	55	
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>9,602,785</b>	<b>1,303,531</b>	<b>11,500</b>	<b>(7,125)</b>	<b>10,887,691</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.**

Additions were part of water main relay project that did not require PSC CA

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**Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

This was the final payout for the 2022 meter replacement project. No additional meters were purchased or installed

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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		57,969	39,371				1,140	490	3,881	11,974	17	<b>114,842</b>	1
8.000		2,918	27,486			184		700	47	2,410	3,963	<b>37,708</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>60,887</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>3,980</b>	<b>169,796</b>	5

Describe source of information used to develop data:  
**2022 PSC report and the data from 2023 water main relay project**

### 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						27,770	<b>27,770</b>	1
February						24,207	<b>24,207</b>	2
March						26,253	<b>26,253</b>	3
April						23,822	<b>23,822</b>	4
May						31,412	<b>31,412</b>	5
June						32,548	<b>32,548</b>	6
July						31,830	<b>31,830</b>	7
August						38,864	<b>38,864</b>	8
September						29,366	<b>29,366</b>	9
October						29,394	<b>29,394</b>	10
November						26,035	<b>26,035</b>	11
December						24,290	<b>24,290</b>	12
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345,791</b>	<b>345,791</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)	
<b>WATER AUDIT STATISTICS</b>		
		1
Finished Water pumped or purchased (000s)	345,791	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>345,791</b>	<b>4</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	291724	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
<b>Gallons (000s) of Non-Revenue Water</b>	<b>54,067</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)	2,193	10
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>2,193</b>	<b>11</b>
<b>Total Water Loss</b>	<b>51,874</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	2917	15
Gallons (000s) estimated due to customer meter under-registration	2,917	16
<b>Subtotal Apparent Losses</b>	<b>5,834</b>	<b>17</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	7,300	18
Gallons (000s) estimated due to unreported and background leakage	38,740	19
<b>Subtotal Real Losses (leakage)</b>	<b>46,040</b>	<b>20</b>
Non-Revenue Water as percentage of net water supplied	16%	21
Total Water Loss as percentage of net water supplied	15%	22
<b>OTHER STATISTICS</b>		
		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	0	24
Date of maximum	12/31/2023	25
Cause of maximum		26
n/a see footnote		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0	28
Date of minimum	12/31/2023	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)	Milwaukee Water Works	35
Point of Delivery (2)	Oakland Ave	36
Source of purchased water (2)	Surface	37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	8	41
Number of service breaks repaired this year	1	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.

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## 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.

**Water Audit and Other Statistics (Page W-15)****General Footnote**

Utility purchased water from Milwaukee Water Works and does not have access to daily information

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## Sources of Water Supply - Well Information

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- 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- - -

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## Sources of Water Supply - Intake Information

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--- 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.**

Utility does not have any pumping equipment

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## Reservoirs, Standpipes and Elevated Tanks

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<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>
--

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

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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 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 16" 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		2,815		<b>114,825</b>	1
PVC	Distribution	6		17			<b>17</b>	2
Other Metal	Distribution	8	33,194				<b>33,194</b>	3
PVC	Distribution	8	1,716				<b>1,716</b>	4
Other Metal	Distribution	12	9,873	2,798			<b>12,671</b>	5
Other Metal	Distribution	16	7,373				<b>7,373</b>	6
<b>Total Within Municipality</b>			<b>169,796</b>	<b>2,815</b>	<b>2,815</b>		<b>169,796</b>	7
<b>Total Utility</b>			<b>169,796</b>	<b>2,815</b>	<b>2,815</b>		<b>169,796</b>	8

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## Water Mains

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- 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 16" diameter in the 16" category.

**Water Mains (Page W-21)**

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

water main relay project was municipally funded through GO Bonds

---

### 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	277		11		266		1
Lead	0.750	2,569		60		2,509		2
Copper	0.750	53				53		3
Copper	1.000	443	71			514		4
Copper	1.250	14				14		5
Copper	1.500	43	1			44		6
HDPE	2.000		5			5		7
Lead	2.000	28		1		27		8
Copper	2.000	67		5		62		9
Copper	3.000	2				2		10
Unlined Cast Iron (pre-early 1950's)	3.000	12				12		11
Unlined Cast Iron (pre-early 1950's)	4.000	7				7		12
Unlined Cast Iron (pre-early 1950's)	6.000	2				2		13
<b>Utility Total</b>		<b>3,517</b>	<b>77</b>	<b>77</b>		<b>3,517</b>		<b>14</b>

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## Utility-Owned Water Service Lines

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- 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.**

Service additions wer part of water main relay project funded through GO Bonds

---

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

Utility has some customers shut off at curb stop due to customer request for home demolition or rebuild

---

### 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	290			84	374	0	340	13			1						20	<b>374</b>	1
3/4	2,865			(82)	2,783	0	2,666	47		2	22						46	<b>2,783</b>	2
1	271			(1)	270	0	191	19		11	45				2		2	<b>270</b>	3
1 1/2	93			(30)	63	0	12	12		9	26				1		3	<b>63</b>	4
2	91			10	101	0	18	10		12	58						3	<b>101</b>	5
3	15				15	5		3		2	8				2			<b>15</b>	6
4	10			(1)	9	6		1		4	3				1			<b>9</b>	7
<b>Total</b>	<b>3,635</b>			<b>(20)</b>	<b>3,615</b>	<b>11</b>	<b>3,227</b>	<b>105</b>		<b>40</b>	<b>163</b>				<b>6</b>		<b>74</b>	<b>3,615</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: 3535)

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.**

Adjustments are part of utility's reconciliation upon completion of meter change program

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

number of very large homes 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.**

same note as small meters

**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.**

utility completed a meter replacement program for all small meters in 2022-23 so no meters are required for testing

**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.**

meters that were up for testing were replaced as part of meter replacement program

## 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	10	8	5	318 *	2
<b>Total Fire Hydrants</b>	<b>311</b>	<b>10</b>	<b>8</b>	<b>5</b>	<b>318</b>	3
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	195
Number of Distribution System Valves end of year	542
Number of Distribution Valves operated during Year	375

---

## Hydrants and Distribution System Valves

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- 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).

### Hydrants and Distribution System Valves (Page W-25)

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

added 5 hydrants to the total amount of hydrants in the system based on a data review of distribution maps and utility's GIS system

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## List of All Station and Wholesale Meters

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- |   |
|---|
| <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- - -

---

## 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.**

Wholesale meters are owned and tested by Milwaukee Water Works.

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## 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) **	3,510	1
Whitefish Bay (Village)	7	2
<b>Total - Milwaukee County</b>	<b>3,517</b>	3
<b>Total - Customers Served</b>	<b>3,517</b>	4
<b>Total - Outside Muni Boundary</b>	<b>7</b>	5
<b>Total - Within Muni Boundary **</b>	<b>3,510</b>	6

\*\* = *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	171			10	161		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	1,728			35	1,693		5
Copper	0.750	464				464		6
Unknown - May Contain Lead	0.750	204				204		7
HDPE	1.000	42				42		8
Lead	1.000	365			19	346		9
Copper	1.000	235	64			299		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	7	1			8		15
Unknown - May Contain Lead	1.250	1				1		16
Lead	1.500	2				2		17
Copper	1.500	13				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	17			1	16		21
Copper	2.000	50				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	7				7		27
Unlined Cast Iron (pre-early 1950's)	3.000	13				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	6				6		31
PVC	4.000	1				1		32
HDPE	6.000	1				1		33



## 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>Disconnection Notices</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
<b>Disconnections</b>		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
<b>Arrears (Customers)</b>		
1.	Total number of residential customers with arrears as of March 31	714
2.	Total number of residential customers with arrears as of June 30	777
3.	Total number of residential customers with arrears as of September 30	626
4.	Total number of residential customers with arrears as of December 31	611
<b>Arrears (Dollar Amounts)</b>		
1.	Total dollar amount of residential customer arrears as of March 31	116,806
2.	Total dollar amount of residential customer arrears as of June 30	160,300
3.	Total dollar amount of residential customer arrears as of September 30	174,336
4.	Total dollar amount of residential customer arrears as of December 31	108,426
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	166
2.	Total dollar amount of residential arrears placed on the tax roll	74,782
	<b>Footnotes</b>	<b>No</b>