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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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

Accounting firm or consultant preparing this report (if applicable)

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

Name and title of utility General Manager (or equivalent)

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

Outside contractor responsible for utility operations (if applicable)

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

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

Name: Ann McKaig
Title: Village President
Mailing Address: 3930 N Murray Ave
Shorewood, WI 53221
Phone: (414) 847-2601
Email Address: presidentmckaig@shorewoodwi.gov

Contact person for cybersecurity issues and events

Name: Rebecca Ewald
Title: Village Manager
Mailing Address: 3930 N Murray Ave
Shorewood, WI 53221
Phone: (414) 847-2701
Email Address: rewald@shorewoodwi.gov

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 11/22/2024

Period covered by most recent audit: December 31, 2023

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

Name: Anthony Cervini

Title: Director

Organization Name: Sikich

USPS Address: 1415 W Diehl Rd Ste 400, Naperville, IL 60563

City State Zip Naperville, IL 60563

Telephone: (630) 566-8400

Email Address: Anthony.Cervini@sikich.com

Report Preparation

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

Audit

Identification and Ownership - Contract Operations

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)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,509,959	2,368,068	2
``CdYfUj]b[`9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	1,298,344	1,270,646	4
Depreciation Expense (403)	306,800	231,869	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	135,488	188,184	7
``HcHJ`CdYfUj]b[`9I dYbgYg	1,740,632	1,690,699	8
``BYhCdYfUj]b[`bWta Y	769,327	677,369	9
Income from Utility Plant Leased to Others (412-413)			10
``I H]ImiCdYfUj]b[`bWta Y	769,327	677,369	11
OTHER INCOME			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
``HcHJ`Ck Yf `bWta Y	0	0	18
``HcHJ`bWta Y	769,327	677,369	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(6,545)	(6,547)	21
Other Income Deductions (426)	0	12,474	22
``HcHJ`A]gWf`UbYci g`bWta Y`8 YXi Wf]cbg	(6,545)	5,927	23
``bWta Y`6 YZfY`bhYfYgh7\ Uf[Yg	775,872	671,442	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	67,863	148,910	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	107,830	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
``HcHJ`bhYfYgh7\ Uf[Yg	(39,967)	136,956	32
``BYh`bWta Y	815,839	534,486	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	3,770,819	3,236,333	35
Balance Transferred from Income (433)	815,839	534,486	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
``HcHJ`I bUddfcdf]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE% L	4,586,658	3,770,819	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)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	2,509,959		2,509,959	3
Total (Acct. 400)	2,509,959	0	2,509,959	4
Operation and Maintenance Expense (401-402)				5
Derived	1,298,344		1,298,344	6
Total (Acct. 401-402)	1,298,344	0	1,298,344	7
Depreciation Expense (403)				8
Derived	306,800		306,800	9
Total (Acct. 403)	306,800	0	306,800	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	135,488		135,488	15
Total (Acct. 408)	135,488	0	135,488	16
TOTAL UTILITY OPERATING INCOME	769,327	0	769,327	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Miscellaneous Nonoperating Income (421)				22
Contributed Plant - Water		0	0	23
Impact Fees - Water		0	0	24
Total (Acct. 421)	0	0	0	25
TOTAL OTHER INCOME	0	0	0	26
MISCELLANEOUS INCOME DEDUCTIONS				27
Miscellaneous Amortization (425)				28
Regulatory Liability (253) Amortization	(6,545)		(6,545)	29
Total (Acct. 425)	(6,545)	0	(6,545)	30
Other Income Deductions (426)				31
Depreciation Expense on Contributed Plant - Water			0	32
Total (Acct. 426)	0	0	0	33
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(6,545)	0	(6,545)	34
INTEREST CHARGES				35
Interest on Long-Term Debt (427)				36
Derived	67,863		67,863	37
Total (Acct. 427)	67,863	0	67,863	38
Amortization of Premium on Debt--Cr. (429)				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	107,830		107,830	40
Total (Acct. 429)	107,830	0	107,830	41
Interest on Debt to Municipality (430)				42
Derived	0		0	43
Total (Acct. 430)	0	0	0	44
Other Interest Expense (431)				45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	(39,967)	0	(39,967)	48
NET INCOME	815,839	0	815,839	49
EARNED SURPLUS				50
Unappropriated Earned Surplus (Beginning of Year) (216)				51
Derived	3,130,606	640,213	3,770,819	52
Total (Acct. 216)	3,130,606	640,213	3,770,819	53
Balance Transferred from Income (433)				54
Derived	815,839	0	815,839	55
Total (Acct. 433)	815,839	0	815,839	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	3,946,445	640,213	4,586,658	57

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	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	302,292		302,292	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	302,292	0	302,292	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	4.2	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	11,803,543	11,803,543	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,705,526	2,425,965	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	9,098,017	9,377,578	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	2,424,585	1,292,471	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)	359,823	399,203	23
Other Accounts Receivable (143)	164,261	160,002	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	34,340	40,601	26
Plant Materials and Operating Supplies (154)	98,859	62,458	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	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
HcHU' 7 i ffYbhiUbX' 5 VVfi YX' 5 ggYfg	3,081,868	1,954,735	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	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)	637,812	510,601	42
HcHU' 8 YZffYX' 8 YV]fg	637,812	510,601	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	12,817,697	11,842,914	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	620,940	620,940	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	4,586,658	3,770,819	5
“HcHJ” DfcdfjYUfm7 UdjKJ	5,207,598	4,391,759	6
LONG-TERM DEBT			7
Bonds (221)	6,265,017	6,577,986	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @cbj !HYfa 8 YVh	6,265,017	6,577,986	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	92,016	53,123	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	197,124	17
Interest Accrued (237)	67,863	60,646	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	85,750	27,743	20
“HcHJ” 7i ffYbhUbX’5 VWwi YX’ @UVj]HjYg	245,629	338,636	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	299,884	192,054	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	799,569	342,479	25
“HcHJ” 8 YZffYX’7 fYX]Jg	1,099,453	534,533	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
“HcHJ” CdYfUj]b[’FYgYfj Yg	0	0	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 +HG	12,817,697	11,842,914	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	11,803,543	0	0	0	2
	11,803,543	0	0	0	3
Plant Accounts					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
Total Utility Plant	11,803,543	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,417,415				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	288,111				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	2,705,526	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	9,098,017	0	0	0	27

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

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

- 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)	2,150,328	0	0	0	2,150,328	1
Credits during year						2
Charged Depreciation Expense (403)	306,800				306,800	3
Depreciation Expense on Meters Charged to Sewer	12,474				12,474	4
Salvage					0	5
Total credits	319,274	0	0	0	319,274	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	52,187				52,187	9
Total debits	52,187	0	0	0	52,187	10
Balance end of year (111.1)	2,417,415	0	0	0	2,417,415	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)	275,637	0	0	0	275,637	1
Credits during year						2
Charged Other Income Deductions (426)					0	3
Depreciation Expense on Meters Charged to Sewer	12,474				12,474	4
Salvage					0	5
Total credits	12,474	0	0	0	12,474	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	288,111	0	0	0	288,111	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.

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

If Depreciation Expense on Meters Charged to Sewer is \$0 or blank, an explanation must be provided for why expense was not allocated to the sewer department

It is not zero.

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
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	98,859	62,458	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	98,859	62,458	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
None				5
Unamortized Premiums/Discounts	192,054	107,830	299,884	6
Total	192,054		299,884	7

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		620,940	1
Balance end of year		620,940	2

Bonds (Acct. 221)

- 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%	215,000	1
2014 BONDS	10/23/2014	04/01/2034	27.00%	495,000	2
2016 BONDS	08/10/2016	07/01/2036	3.90%	835,000	3
2018 BONDS	08/23/2018	09/01/2038	3.00%	640,000	4
2020A BONDS	03/16/2020	03/01/2026	2.00%	138,600	5
2020B BONDS	03/16/2020	05/01/2025	4.00%	6,417	6
2021A BONDS	09/02/2021	03/01/2041	2.00%	2,505,000	7
2023A BONDS	04/06/2023	03/01/2043	3.50%	1,430,000	8
Total				6,265,017	9

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

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	197,124	1
Charged water department expense	135,488	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	99,330	5
Total accruals and other credits	234,818	6
County, state and local taxes	404,159	7
Social Security taxes	24,805	8
PSC Remainder Assessment	2,978	9
Gross Receipts Tax		10
Total payments and other debits	431,942	11
Balance end of year	0	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)	
Bonds (221)	0	0	0	0	1
2020A BONDS	684	693	684	693	2
2020B BONDS	171	0	171	0	3
2021A	7,560	10,715	7,560	10,715	4
2023A GO Corp Purpo Bonds	26,311	13,872	26,311	13,872	5
2024A GO Corporate Purpose Bonds		25,714	0	25,714	6
GO BOND 2018A	9,081	6,915	9,081	6,915	7
GO CORP PURP BOND 2014	3,755	2,344	3,755	2,344	8
GO CORP PURP BONDS 2012	2,571	0	2,571	0	9
GO CORP PURP BONDS 2016A	10,513	7,610	10,513	7,610	10
INTEREST ACCRUED	15,562	0	0	15,562	11
PY ACCRUED ADJ	(15,562)	0	0	(15,562)	12
Subtotal Bonds (221)	60,646	67,863	60,646	67,863	13
Advances from Municipality (223)	0	0	0	0	14
None				0	15
Subtotal Advances from Municipality (223)	0	0	0	0	16
Other Long-Term Debt (224)	0	0	0	0	17
None				0	18
Subtotal Other Long-Term Debt (224)	0	0	0	0	19
Notes Payable (231)	0	0	0	0	20
None				0	21
Subtotal Notes Payable (231)	0	0	0	0	22
Customer Deposits (235)	0	0	0	0	23
None				0	24
Subtotal Customer Deposits (235)	0	0	0	0	25
Total	60,646	67,863	60,646	67,863	26

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash	2,424,585	2
Total (Acct. 131)	2,424,585	3
Customer Accounts Receivable (142)	0	4
Water	359,823	5
Total (Acct. 142)	359,823	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Homeowner Loan Receivable	164,261	10
Total (Acct. 143)	164,261	11
Receivables from Municipality (145)	0	12
WATER BILLS POSTED TO TAX ROLL	34,340	13
Total (Acct. 145)	34,340	14
Miscellaneous Deferred Debits (186)	0	15
WRS and OPEB	637,812	16
Total (Acct. 186)	637,812	17
Accounts Payable (232)	0	18
Accounts Payable	92,016	19
Total (Acct. 232)	92,016	20
ACCRUED BENEFITS	85,750	21
Total (Acct. 242)	85,750	22
Other Deferred Credits (253)	0	23
Regulatory Liability	(6,545)	24
WRS PENSION/OPEB	806,114	25
Total (Acct. 253)	799,569	26

Balance Sheet Detail - Other Accounts

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

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 - homeowner loan receivable for lead service line replacement.

145 - water bills posted to tax roll.

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	10,887,691				10,887,691	2
Materials and Supplies	80,658				80,658	3
Less Average						4
Reserve for Depreciation (111.1)	2,283,871				2,283,871	5
Customer Advances for Construction	0				0	6
Regulatory Liability	-3,272				-3,272	7
Average Net Rate Base	8,687,750	0	0	0	8,687,750	8
Net Operating Income	769,327				769,327	9
Net Operating Income as a percent of Average Net Rate Base	8.86%	N/A	N/A	N/A	8.86%	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	0	0	0	0	0	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	6,545				6,545	5
Balance End of Year	(6,545)	0	0	0	(6,545)	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
none

2. Leaseholder changes
none

3. Extensions of service
none

4. Estimated changes in revenues due to rate changes
none, currently ongoing rate case.

5. Obligations incurred or assumed, excluding commercial paper
none.

6. Formal proceedings with the Public Service Commission
Currently ongoing rate case.

7. Any additional matters
none

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	2,260,442	2,277,954	2
Total Sales of Water	2,260,442	2,277,954	3
Other Operating Revenues			4
Forfeited Discounts (470)	25,348	21,336	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	224,169	68,778	8
Total Other Operating Revenues	249,517	90,114	9
Total Operating Revenues	2,509,959	2,368,068	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	563,685	586,873	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	309,625	351,551	15
Customer Accounts Expenses (901-906)	7,819	10,250	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	417,215	321,972	18
Total Operation and Maintenance Expenses	1,298,344	1,270,646	19
Other Operating Expenses			20
Depreciation Expense (403)	306,800	231,869	21
Amortization Expense (404-407)		0	22
Taxes (408)	135,488	188,184	23
Total Other Operating Expenses	442,288	420,053	24
Total Operating Expenses	1,740,632	1,690,699	25
NET OPERATING INCOME	769,327	677,369	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)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	3,231	162,771	1,160,424	10
Commercial (461.2)	102	26,158	131,976	11
Industrial (461.3)				12
Public Authority (461.4)	40	7,536	47,680	13
Multifamily Residential (461.5)	162	88,609	454,730	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	3,535	285,074	1,794,810	16
Private Fire Protection Service (462)	59		40,493	17
Public Fire Protection Service (463)	3,508		425,139	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	7,102	285,074	2,260,442	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	425,139	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
Total Public Fire Protection Service (463)	425,139	5
Forfeited Discounts (470)		6
Customer late payment charges	25,348	7
Total Forfeited Discounts (470)	25,348	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas		10
Total Rents from Water Property (472)	0	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	12,474	16
Interest Income	146,444	17
Misc Revenues	1,365	18
Private Side LTL Loan Proceeds	63,886	19
Total Other Water Revenues (474)	224,169	20

Other Operating Revenues (Water)

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

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

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

see account line descriptions

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)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)		563,685	563,685	586,873	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	563,685	563,685	586,873	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)			0	0	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)			0	0	12
Total Pumping Expenses	0	0	0	0	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)			0	0	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	0	0	0	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)		60,623	60,623	175,252	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		141,507	141,507	115,329	24
Maintenance of Services (652)		41,025	41,025	21,640	25
Maintenance of Meters (653)		36,727	36,727	18,785	26
Maintenance of Hydrants (654)		9,876	9,876	5,001	27
Maintenance of Other Plant (655)		19,867	19,867	15,544	28
Total Transmission and Distribution Expenses	0	309,625	309,625	351,551	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		1,955	1,955	3,588	31
Accounting and Collecting Labor (902)		5,864	5,864	6,662	32
Supplies and Expenses (903)			0	0	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	7,819	7,819	10,250	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					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)		121,955	121,955	100,430	41
Office Supplies and Expenses (921)		13,738	13,738	22,267	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		93,790	93,790	48,860	44
Property Insurance (924)		15,009	15,009	10,249	45
Injuries and Damages (925)		17,660	17,660	15,649	46
Employee Pensions and Benefits (926)		131,561	131,561	101,858	47
Regulatory Commission Expenses (928)			0	24	48
Miscellaneous General Expenses (930)		2,834	2,834	2,928	49
Transportation Expenses (933)			0	0	50
Maintenance of General Plant (935)		20,668	20,668	19,707	51
Total Administrative and General Expenses	0	417,215	417,215	321,972	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,298,344	1,298,344	1,270,646	53

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).

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.

- 641: Reduced amount of supplies purchased in 2024
- 652: increased costs on maintenance of services
- 653: increased labor to maintain meters and AMI equipment
- 921: reduced amount of office equipment purchased than last year
- 923: increased credit card fees, increased consultants fees for CRC application
- 926: salary and benefit increase for Village staff

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

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	207,035	178,640	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	99,330	10,880	2
Net Property Tax Equivalent	107,705	167,760	3
Social Security	24,805	18,484	4
PSC Remainder Assessment	2,978	1,940	5
Total Tax Expense	135,488	188,184	6

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	12. Local Tax Rate	mills	6.695829
2. County Tax Rate	mills	4.707608	13. Combined School Tax Rate	mills	13.881945
3. Local Tax Rate	mills	6.695829	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	13.022170	15. Total Local & School Tax Rate	mills	20.577774
5. Vocational School Tax Rate	mills	0.859775	16. Total Tax Rate	mills	26.679348
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.771300
7. Other Tax Rate - Non-Local	mills	1.393966	18. Total Tax Net of State Credit	mills	25.511815
8. Total Tax Rate	mills	26.679348	19. Net Local and School Tax Rate	mills	19.677256
9. Less: State Credit	mills	1.167533	20. Utility Plant, Jan 1	\$	11,803,543
11. Net Tax Rate	mills	25.511815	21. Materials & Supplies	\$	62,458
			22. Subtotal	\$	11,866,001
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	11,866,001
			25. Assessment Ratio	dec.	0.886698
			26. Assessed Value	\$	10,521,559
			27. Net Local and School Tax Rate	mills	19.677256
			28. Tax Equiv. Computed for Current Year	\$	207,035

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 11,803,543
2. Materials & Supplies	\$ 62,458
3. Subtotal	\$ 11,866,001
4. Less: Plant Outside Limits	\$ 0
5. Taxable Assets	\$ 11,866,001
6. Assessed Value	\$ 10,521,559
7. Tax Equiv. Computed for Current Year	\$ 207,035
8. Tax Equivalent per 1994 PSC Report	\$ 43,692
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 207,035

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.

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	299,976				299,976	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	5,463,226				5,463,226	34
Services (345)	2,421,549				2,421,549	35
Meters (346)	1,303,112				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)	903,747				903,747	37
Other Transmission and Distribution Plant (349)	153,350				153,350	38
Total Transmission and Distribution Plant	10,544,960	0	0	0	10,544,960	39
GENERAL PLANT						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
Total General Plant	342,731	0	0	0	342,731	53
Total utility plant in service directly assignable	10,887,691	0	0	0	10,887,691	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	10,887,691	0	0	0	10,887,691	56

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)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	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
Total Transmission and Distribution Plant	915,852	0	0	0	915,852	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	915,852	0	0	0	915,852	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	915,852	0	0	0	915,852	56

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	38,421				1,140	490	3,881	11,974	138	114,013	1
8.000		2,918	26,383			184		700	47	2,410	5,066	37,708	2
12.000			8,777	549					36	386	125	9,873	3
16.000			4,852						16	5	2,500	7,373	4
Total	0	60,887	78,433	549	0	184	1,140	1,190	3,980	14,775	7,829	168,967	5

Describe source of information used to develop data:
historical records, gis data, construction data

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						29,965	29,965	1
February						25,726	25,726	2
March						23,760	23,760	3
April						28,719	28,719	4
May						27,236	27,236	5
June						26,665	26,665	6
July						31,593	31,593	7
August						30,141	30,141	8
September						35,938	35,938	9
October						31,118	31,118	10
November						33,004	33,004	11
December						40,782	40,782	12
TOTAL	0	0	0	0	0	364,647	364,647	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)	
WATER AUDIT STATISTICS		
		1
Finished Water pumped or purchased (000s)	364,647	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	364,647	4
Less: Gallons (000s) sold to retail customers (billed, metered)	285074	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	79,573	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	4,737	10
Subtotal: Unbilled Authorized Consumption	4,737	11
Total Water Loss	74,836	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	2851	15
Gallons (000s) estimated due to customer meter under-registration	2,851	16
Subtotal Apparent Losses	5,702	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	12,545	18
Gallons (000s) estimated due to unreported and background leakage	56,589	19
Subtotal Real Losses (leakage)	69,134	20
Non-Revenue Water as percentage of net water supplied	22%	21
Total Water Loss as percentage of net water supplied	21%	22
OTHER STATISTICS		
		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	0	24
Date of maximum	12/31/2024	25
Cause of maximum		26
do not record a maximum day		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0	28
Date of minimum	12/31/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	0	30
If water is purchased:		31
Vendor Name	City of Milwaukee	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	13	41
Number of service breaks repaired this year	4	42
Does the utility have an asset management plan?	No	43

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.

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 - Intake Information

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

Pumping & Power Equipment

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

Pumping & Power Equipment

Pumping & Power Equipment (Page W-18)

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

This is not applicable to the Village's water utility.

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- - -

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.

- - - 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	114,825		950		113,875	1
PVC	Distribution	6	17	121			138	2
Other Metal	Distribution	8	33,194		1,103		32,091	3
PVC	Distribution	8	1,716	1,103			2,819	4
Other Metal	Distribution	12	12,671				12,671	5
PVC	Distribution	12		125			125	6
Other Metal	Distribution	16	7,373		2,500		4,873	7
PVC	Distribution	16		2,500			2,500	8
Total Within Municipality			169,796	3,849	4,553		169,092	9
Total Utility			169,796	3,849	4,553		169,092	10

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.

Water Mains (Page W-21)

Added During Year total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

replacements of the same mains.

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

Financed using general obligation bonds.

Retired During Year total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

replacements of the same mains.

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	266				266		1
Lead	0.750	2,509		53		2,456		2
Copper	0.750	53				53		3
Copper	1.000	514	50			564		4
Copper	1.250	14	3			17		5
Copper	1.500	44				44		6
HDPE	2.000	5				5		7
Lead	2.000	27				27		8
Copper	2.000	62				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
Utility Total		3,517	53	53		3,517		14

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 AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.
 replacement of same.

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

Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.
 replacement of same.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.
 there are none

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	374	1		(3)	372	0	339	13			1					2	17	372	1
3/4	2,783	10	1	(3)	2,789	0	2,663	47		1	17					18	43	2,789	2
1	270	1		2	273	0	191	19		10	45			2		2	4	273	3
1 1/2	63				63	0	12	12		9	26			1			3	63	4
2	101			1	102	0	17	10		12	58					1	4	102	5
3	15				15	5		3		2	8			2				15	6
4	9				9	6		1		4	3			1				9	7
Total	3,615	12	1	(3)	3,623	11	3,222	105		38	158			6		23	71	3,623	8

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 (# of meter: 1)

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

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 3546)

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)

Added During Year total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

replacement of same meter.

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

N/A

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

Of the seven meters, one is an irrigation meter (Village), one is located at the Shorewood High School (presumed for pool), one is a medical clinic in a converted grocery store and the remaining are small multi-family residential properties.

Retired During Year total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

replacement of same meter.

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.

This is likely a housekeeping issue and one that will be rectified with appropriate levels of staffing, including the Utility Superintendent. (Not clear when this was due or missed).

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.

The Shorewood Village Board approved funding for the meter replacement in 2018/2019. Installation was scheduled to begin in spring 2020 but was deferred due to the Covid 19 pandemic. The majority of installations occurred in 2022-2023. At this time, it is the Utility's intention to test at the 10-year mark.

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.

The Utility makes every attempt to test these meters per schedule and works with a contractor to perform the tests. In the most recent testing cycle at least two properties had deteriorated valves and/or interior plumbing that made removal of the meter impossible.

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	318	8	8		318	2
Total Fire Hydrants	318	8	8	0	318	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	223
Number of Distribution System Valves end of year	539
Number of Distribution Valves operated during Year	233

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).

Hydrants and Distribution System Valves (Page W-25)

Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.
replacements.

Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.
replacements.

List of All Station and Wholesale Meters

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

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

List of All Station and Wholesale Meters

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

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

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

N/A village doesn't produce water.

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

Water Customers Served

- 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~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Shorewood (Village) **	3,524	1
Whitefish Bay (Village)	7	2
Total - Milwaukee County	3,531	3
Total - Customers Served	3,531	4
Total - Outside Muni Boundary	7	5
Total - Within Muni Boundary **	3,524	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	161				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	1,693		7		1,686		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	346				346		9
Copper	1.000	299	7			306		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		0		14
Copper	1.250	8	1			9		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	16				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)
Disconnection Notices		
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
Disconnections		
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
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	589
2.	Total number of residential customers with arrears as of June 30	561
3.	Total number of residential customers with arrears as of September 30	574
4.	Total number of residential customers with arrears as of December 31	605
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	119,421
2.	Total dollar amount of residential customer arrears as of June 30	144,592
3.	Total dollar amount of residential customer arrears as of September 30	158,184
4.	Total dollar amount of residential customer arrears as of December 31	70,613
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	139
2.	Total dollar amount of residential arrears placed on the tax roll	99,724
	Footnotes	No