



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHOREWOOD MUNICIPAL WATER UTILITY

3930 N MURRAY AVE  
SHOREWOOD, WI 53211-2303

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For the Year Ended: DECEMBER 31, 2017

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **4/23/2018**

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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: Mark Emanuelson

Title: Finance Director

Mailing Address: 3930 N. Murray Ave  
Shorewood, WI 53211

Phone: (414) 847-2607

Email Address: memmanuelson@villageofshorewood.org

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

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Name:

Title:

Mailing Address:

Phone:

Email Address:

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

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Name: Leeann Butschlick

Title: Director of DPW

Mailing Address: 3930 N Murray Ave  
Shorewood, WI 53211

Phone: (414) 847-2650

Email Address: lbutschlick@villageofshorewood.org

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

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Name: Allison Rozek

Title: Village President

Mailing Address: 3930 N Murray Ave  
Shorewood, WI 53211

Phone: (414) 847-2601

Email Address: presidentrozek@villageofshorewood.org

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## Identification and Ownership - Governing Authority and Audit Information

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**Utility Governing Authority**

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

**Audit Information**

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

Date of most recent audit report: 05/21/2018

Period covered by most recent audit: 01/01/2017 - 12/31/2017

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

Name: Dan Berg

Title: Partner

Organization Name: Sikich

USPS Address: 1415 E. Diel Rd

City State Zip Naperville, IL 60563

Telephone: (630) 566-8535

Email Address: dberg@sikich.com

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

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

## Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	2,118,254	1,900,524	2
<b>Operating Expenses:</b>			3
Operation and Maintenance Expense (401-402)	1,214,894	1,192,299	4
Depreciation Expense (403)	124,537	130,841	5
Amortization Expense (404-407)	0	36,548	6
Taxes (408)	167,413	153,633	7
<b>Total Operating Expenses</b>	<b>1,506,844</b>	<b>1,513,321</b>	8
<b>Net Operating Income</b>	<b>611,410</b>	<b>387,203</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>Utility Operating Income</b>	<b>611,410</b>	<b>387,203</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>Total Other Income</b>	<b>0</b>	<b>0</b>	18
<b>Total Income</b>	<b>611,410</b>	<b>387,203</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(6,544)	(6,544)	21
Other Income Deductions (426)	12,471	12,508	22
<b>Total Miscellaneous Income Deductions</b>	<b>5,927</b>	<b>5,964</b>	23
<b>Income Before Interest Charges</b>	<b>605,483</b>	<b>381,239</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	98,300	92,261	26
Amortization of Debt Discount and Expense (428)	1,677	2,464	27
Amortization of Premium on Debt--Cr. (429)	5,169	5,169	28
Interest on Debt to Municipality (430)	21,125	23,563	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>Total Interest Charges</b>	<b>115,933</b>	<b>113,119</b>	32
<b>Net Income</b>	<b>489,550</b>	<b>268,120</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	1,084,727	816,607	35
Balance Transferred from Income (433)	489,550	268,120	36
Miscellaneous Credits to Surplus (434)	152,076		37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,726,353</b>	<b>1,084,727</b>	41

## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>	0	0	0	1
<b>Operating Revenues (400)</b>	0	0	0	2
Derived	2,118,254		2,118,254	3
<b>Total (Acct. 400)</b>	2,118,254	0	2,118,254	4
<b>Operation and Maintenance Expense (401-402)</b>	0	0	0	5
Derived	1,214,894		1,214,894	6
<b>Total (Acct. 401-402)</b>	1,214,894	0	1,214,894	7
<b>Depreciation Expense (403)</b>	0	0	0	8
Derived	124,537		124,537	9
<b>Total (Acct. 403)</b>	124,537	0	124,537	10
<b>Amortization Expense (404-407)</b>	0	0	0	11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	0	0	0	13
<b>Taxes (408)</b>	0	0	0	14
Derived	167,413		167,413	15
<b>Total (Acct. 408)</b>	167,413	0	167,413	16
<b>TOTAL UTILITY OPERATING INCOME</b>	611,410	0	611,410	17
<b>OTHER INCOME</b>	0	0	0	18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>	0	0	0	19
Derived	0		0	20
<b>Total (Acct. 415-416)</b>	0	0	0	21
<b>Miscellaneous Nonoperating Income (421)</b>	0	0	0	22
Contributed Plant - Water		0	0	23
Impact Fees - Water		0	0	24
<b>Total (Acct. 421)</b>	0	0	0	25
<b>TOTAL OTHER INCOME</b>	0	0	0	26
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>	0	0	0	27
<b>Miscellaneous Amortization (425)</b>	0	0	0	28
Regulatory Liability (253) Amortization	(6,544)		(6,544)	29
<b>Total (Acct. 425)</b>	(6,544)	0	(6,544)	30
<b>Other Income Deductions (426)</b>	0	0	0	31
Depreciation Expense on Contributed Plant - Water		12,471	12,471	32
<b>Total (Acct. 426)</b>	0	12,471	12,471	33
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	(6,544)	12,471	5,927	34
<b>INTEREST CHARGES</b>	0	0	0	35
<b>Interest on Long-Term Debt (427)</b>	0	0	0	36
Derived	98,300		98,300	37
<b>Total (Acct. 427)</b>	98,300	0	98,300	38
<b>Amortization of Debt Discount and Expense (428)</b>	0	0	0	39
WATER BONDS	1,677		1,677	40



## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>Total (Acct. 428)</b>	1,677	0	1,677	41
<b>Amortization of Premium on Debt--Cr. (429)</b>	0	0	0	42
WATER BONDS	5,169		5,169	43
<b>Total (Acct. 429)</b>	5,169	0	5,169	44
<b>Interest on Debt to Municipality (430)</b>	0	0	0	45
Derived	21,125		21,125	46
<b>Total (Acct. 430)</b>	21,125	0	21,125	47
<b>Other Interest Expense (431)</b>	0	0	0	48
Derived	0		0	49
<b>Total (Acct. 431)</b>	0	0	0	50
<b>TOTAL INTEREST CHARGES</b>	115,933	0	115,933	51
<b>NET INCOME</b>	502,021	(12,471)	489,550	52
<b>EARNED SURPLUS</b>	0	0	0	53
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>	0	0	0	54
Derived	357,199	727,528	1,084,727	55
<b>Total (Acct. 216)</b>	357,199	727,528	1,084,727	56
<b>Balance Transferred from Income (433)</b>	0	0	0	57
Derived	502,021	(12,471)	489,550	58
<b>Total (Acct. 433)</b>	502,021	(12,471)	489,550	59
<b>Miscellaneous Credits to Surplus (434)</b>	0	0	0	60
GASB 73 & 75 restatement for OPEB	152,076	0	152,076	61
<b>Total (Acct. 434)</b>	152,076	0	152,076	62
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	1,011,296	715,057	1,726,353	63

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## Income Statement Account Details

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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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

### Income Statement Account Details (Page F-02)

#### General Footnote

Net restatement for OPEB balances

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**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	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	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

## Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,118,254				<b>2,118,254</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,118,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,118,254</b>	6

### Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	311,197		311,197	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
<b>Total Payroll</b>	<b>311,197</b>	<b>0</b>	<b>311,197</b>	<b>20</b>

### Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	5.4	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)	7,682,637	7,329,245	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,753,245	1,603,703	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	20,059	6
<b>Net Utility Plant</b>	<b>5,929,392</b>	<b>5,745,601</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>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	182,840	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	314,116	261,507	23
Other Accounts Receivable (143)	4,066	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	33,819	36,027	26
Plant Materials and Operating Supplies (154)	28,141	28,141	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)	455	603	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
<b>Total Current and Accrued Assets</b>	<b>563,437</b>	<b>326,278</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	12,319	13,996	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)	113,929	92,150	42
<b>Total Deferred Debits</b>	<b>126,248</b>	<b>106,146</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,619,077</b>	<b>6,178,025</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)	1,726,353	1,084,727	5
<b>Total Proprietary Capital</b>	<b>2,347,293</b>	<b>1,705,667</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	3,100,117	3,259,395	8
Advances from Municipality (223)	575,000	650,000	9
Other Long-Term Debt (224)	72,697	128,280	10
<b>Total Long-Term Debt</b>	<b>3,747,814</b>	<b>4,037,675</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	103,066	68,248	14
Payables to Municipality (233)	0	136,429	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	33,275	48,690	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	198,456	43,037	20
<b>Total Current and Accrued Liabilities</b>	<b>334,797</b>	<b>296,404</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	87,296	92,465	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	101,876	45,814	25
<b>Total Deferred Credits</b>	<b>189,172</b>	<b>138,279</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>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>6,619,076</b>	<b>6,178,025</b>	33



## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	7,329,245	0	0	0	2
	<b>7,329,245</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)	6,766,785				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>7,682,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,552,452				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	200,793				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>1,753,245</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>5,929,392</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):

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,415,381	0	0	0	1,415,381	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	124,537				124,537	3
Depreciation Expense on Meters Charged to Sewer	12,919				12,919	4
Salvage					0	5
PY Acc Depreciation correction	20,058				20,058	6
<b>Total credits</b>	<b>157,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157,514</b>	7
<b>Debits during year</b>						8
Book Cost of Plant Retired	20,443				20,443	9
Cost of Removal	0				0	10
<b>Total debits</b>	<b>20,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,443</b>	11
<b>Balance end of year (111.1)</b>	<b>1,552,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,552,452</b>	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	188,322	0	0	0	<b>188,322</b>	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	12,471				<b>12,471</b>	3
Depreciation Expense on Meters Charged to Sewer					<b>0</b>	4
Salvage					<b>0</b>	5
<b>Total credits</b>	<b>12,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,471</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>200,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,793</b>	11

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

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

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

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

Description (a)	Amount (b)	
Balance first of year	0	1
<b>Additions</b>		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
<b>Total Additions</b>	<b>0</b>	6
<b>Accounts Written Off</b>		7
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>	10
<b>Balance End of Year</b>	<b>0</b>	11

## 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)	28,141	28,141 *	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
<b>Total Material and Supplies</b>	<b>28,141</b>	<b>28,141</b>	9

## Materials and Supplies

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### Materials and Supplies (Page F-13)

#### General Footnote

Materials and supplies estimated to be unchanged.

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## 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>				1
AMORT OF BOND DISCOUNT 11-08	554	428	451	2
AMORT OF BOND DISCOUNT 5-10	89	428	443	3
AMORT OF BOND DISCOUNT 8-11	611	428	5,498	4
AMORT OF BOND DISCOUNT 8-12	423	428	5,927	5
None				6
<b>Total</b>	<b>1,677</b>		<b>12,319</b>	7
<b>Unamortized premium on debt (251)</b>				8
2011a GO BONDS	189	429	1,697	9
2012C GO BONDS	633	429	8,864	10
2014A GO BONDS	755	429	12,081	11
2016A GO BONDS	3,592	429	64,654	12
None				13
<b>Total</b>	<b>5,169</b>		<b>87,296</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)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2010 TAXABLE GO BONDS	05/11/2010	05/01/2025	4.55%	45,117	1
GO CORP BONDS8/2011	08/25/2011	08/01/2026	3.06%	490,000	2
GO CORP PURP BONDS 2014A	10/23/2014	04/01/2034	2.73%	785,000	3
GO CORP PURP BONDS 2016A	08/10/2016	07/01/2036	3.09%	1,225,000	4
GO CORP PURP BONDS 8/2012	08/07/2012	08/01/2032	2.10%	555,000	5
<b>Total</b>				<b>3,100,117</b>	<b>6</b>

## Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					1
2013 ADVANCE	07/01/2013	12/31/2022	3.25%	575,000	2
<b>Total for Account 223</b>				<b>575,000</b>	3
<b>Other Long-Term Debt (224)</b>					4
2004 STATE TRUST FUND LOAN	04/22/2004	03/15/2019	4.75%	22,697	5
2008 GO PROMISSORY NOTE	11/18/2008	10/01/2018	4.25%	50,000	6
<b>Total for Account 224</b>				<b>72,697</b>	7

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
Charged water department expense	167,413	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	4,906	5
<b>Total accruals and other credits</b>	<b>172,319</b>	6
County, state and local taxes	153,427	7
Social Security taxes	17,045	8
PSC Remainder Assessment	1,847	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>172,319</b>	11
<b>Balance end of year</b>	<b>0</b>	12

## Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	0	1
GO BOND 2010	388	2,220	2,247	361	2
GO BOND 2011	5,354	15,594	15,781	5,167	3
GO CORP PURP BOND 2014	5,780	22,219	22,519	5,480	4
GO CORP PURP BONDS 2012	5,154	13,079	12,370	5,863	5
GO CORP PURP BONDS 2016A	16,083	39,545	39,615	16,013	6
INTEREST ACCRUED	13,669	1,746	0	15,415	7
PY ACCRUED ADJ		0	15,562	(15,562)	8
<b>Subtotal Bonds (221)</b>	<b>46,428</b>	<b>94,403</b>	<b>108,094</b>	<b>32,737</b>	9
<b>Advances from Municipality (223)</b>	0	0	0	0	10
2013 ADVANCE		21,125	21,125	0	11
<b>Subtotal Advances from Municipality (223)</b>	<b>0</b>	<b>21,125</b>	<b>21,125</b>	<b>0</b>	12
<b>Other Long-Term Debt (224)</b>	0	0	0	0	13
2004 STATE TRUST FUND LOAN	1,252	329	1,581	0	14
2008 GO PROMISSORY NOTE	1,010	3,568	4,040	538	15
<b>Subtotal Other Long-Term Debt (224)</b>	<b>2,262</b>	<b>3,897</b>	<b>5,621</b>	<b>538</b>	16
<b>Notes Payable (231)</b>	0	0	0	0	17
None				0	18
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	19
<b>Customer Deposits (235)</b>	0	0	0	0	20
None				0	21
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>Total</b>	<b>48,690</b>	<b>119,425</b>	<b>134,840</b>	<b>33,275</b>	23

## 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	182,840	2
<b>Total (Acct. 131 )</b>	<b>182,840</b>	3
<b>Customer Accounts Receivable (142)</b>	0	4
Water	314,116	5
<b>Total (Acct. 142)</b>	<b>314,116</b>	6
<b>Other Accounts Receivable (143)</b>	0	7
Sewer (Non-regulated)	4,066 *	8
Merchandising, jobbing and contract work	0	9
<b>Total (Acct. 143)</b>	<b>4,066</b>	10
<b>Receivables from Municipality (145)</b>	0	11
WATER BILLS POSTED TO TAX ROLL	33,819 *	12
<b>Total (Acct. 145)</b>	<b>33,819</b>	13
Accrued Interest Receivable	455	14
<b>Total (Acct. 171)</b>	<b>455</b>	15
<b>Miscellaneous Deferred Debits (186)</b>	0	16
DEFERRED OUTFLOW WERS CHANGE PROP SHARE	1,413	17
DEFERRED OUTFLOW WRS CIA	15,792	18
DEFERRED OUTFLOW WRS CONTRIBUTIONS	15,780	19
DEFERRED OUTFLOW WRS EVA EXP	5,759	20
DEFERRED OUTFLOW WRS EVA INVEST	75,185	21
<b>Total (Acct. 186)</b>	<b>113,929</b>	22
<b>Accounts Payable (232 )</b>	0	23
Accounts Payable	103,066	24
<b>Total (Acct. 232 )</b>	<b>103,066</b>	25
ACCRUED BENEFITS	198,456	26
<b>Total (Acct. 242)</b>	<b>198,456</b>	27
<b>Other Deferred Credits (253)</b>	0	28
Regulatory Liability	39,270	29
Pension Liability	15,104	30
WRS DEFERRED INFLOWS	47,502	31
<b>Total (Acct. 253)</b>	<b>101,876</b>	32

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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: NONE

145: Delinquent utility bills as of Oct. 31 are placed on tax roll

233: payable to municipality has been satisfied

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## Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	6,590,089				<b>6,590,089</b>	2
Materials and Supplies	28,141				<b>28,141</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	1,483,916				<b>1,483,916</b>	5
Customer Advances for Construction	0				<b>0</b>	6
Regulatory Liability	42,542				<b>42,542</b>	7
<b>Average Net Rate Base</b>	<b>5,091,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,091,772</b>	8
Net Operating Income	611,410				<b>611,410</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>12.01%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.01%</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	45,814	0	0	0	45,814	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	6,544				6,544	5
<b>Balance End of Year</b>	<b>39,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,270</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  
10%

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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)	2,087,168	1,858,414	2
<b>Total Sales of Water</b>	<b>2,087,168</b>	<b>1,858,414</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	14,052	14,452	5
Rents from Water Property (472)	8,436	9,363	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	8,598	18,295	8
<b>Total Other Operating Revenues</b>	<b>31,086</b>	<b>42,110</b>	9
<b>Total Operating Revenues</b>	<b>2,118,254</b>	<b>1,900,524</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expenses (600-605)	651,967	652,053	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	234,412	260,770	15
Customer Accounts Expenses (901-906)	36,881	48,088	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	291,634	231,388	18
<b>Total Operation and Maintenance Expenses</b>	<b>1,214,894</b>	<b>1,192,299</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	124,537	130,841	21
Amortization Expense (404-407)	0	36,548 *	22
Taxes (408)	167,413	153,633	23
<b>Total Other Operating Expenses</b>	<b>291,950</b>	<b>321,022</b>	24
<b>Total Operating Expenses</b>	<b>1,506,844</b>	<b>1,513,321</b>	25
<b>NET OPERATING INCOME</b>	<b>611,410</b>	<b>387,203</b>	26

## Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<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)	3,217	187,916	1,054,894	10
Commercial (461.2)	125	26,048	115,514	11
Industrial (461.3)	0	0	0	12
Public Authority (461.4)	38	10,753	54,472	13
Multifamily Residential (461.5)	153	92,997	409,994	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>3,533</b>	<b>317,714</b>	<b>1,634,874</b>	16
Private Fire Protection Service (462)	52	0	35,255	17
Public Fire Protection Service (463)	1	0	417,039	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>3,586</b>	<b>317,714</b>	<b>2,087,168</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)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	417,039	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>417,039</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	14,052	7
<b>Total Forfeited Discounts (470)</b>	<b>14,052</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas		10
JOINT METERING COSTS CHARGED TO SEWER	8,436	11
<b>Total Rents from Water Property (472)</b>	<b>8,436</b>	12
<b>Interdepartmental Rents (473)</b>		13
None		14
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	15
<b>Other Water Revenues (474)</b>		16
Return on net investment in meters charged to sewer department	485	17
Misc Revenues	8,113 *	18
<b>Total Other Water Revenues (474)</b>	<b>8,598</b>	19

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## Other Operating Revenues (Water)

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

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

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

Equipment rental charges \$485  
Interest income from cash holdings \$3,837  
other fees for services \$4,276

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## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Labor (600)			0	0	2
Purchased Water (601)		651,967	651,967	652,053	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>651,967</b>	<b>651,967</b>	<b>652,053</b>	<b>6</b>
<b>PUMPING EXPENSES</b>					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)			0	0	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)			0	0	12
<b>Total Pumping Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>WATER TREATMENT EXPENSES</b>					14
Operation Labor (630)			0	0	15
Chemicals (631)			0	0	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		173,053	173,053	199,666	24
Maintenance of Services (652)		16,179	16,179	35,823 *	25
Maintenance of Meters (653)		5,658	5,658	7,384	26
Maintenance of Hydrants (654)		23,405	23,405	6,134 *	27
Maintenance of Other Plant (655)		16,117	16,117	11,763	28
<b>Total Transmission and Distribution Expenses</b>	<b>0</b>	<b>234,412</b>	<b>234,412</b>	<b>260,770</b>	<b>29</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					30
Meter Reading Labor (901)			0	0	31
Accounting and Collecting Labor (902)		36,666	36,666	39,315	32
Supplies and Expenses (903)		215	215	(5,891)	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	14,664 *	35
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>36,881</b>	<b>36,881</b>	<b>48,088</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
Administrative and General Salaries (920)		75,552	75,552	39,609 *	41



## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Office Supplies and Expenses (921)		12,631	12,631	13,116	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		53,506	53,506	43,605	44
Property Insurance (924)		9,302	9,302	8,805	45
Injuries and Damages (925)		16,021	16,021	12,805	46
Employee Pensions and Benefits (926)		88,100	88,100	86,872	47
Regulatory Commission Expenses (928)			0	3,512	48
Miscellaneous General Expenses (930)		17,328	17,328	917 *	49
Transportation Expenses (933)			0	0	50
Maintenance of General Plant (935)		19,194	19,194	22,147	51
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>291,634</b>	<b>291,634</b>	<b>231,388</b>	<b>52</b>
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>0</b>	<b>1,214,894</b>	<b>1,214,894</b>	<b>1,192,299</b>	<b>53</b>

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## Water Operation & Maintenance Expenses

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

### Water Operation & Maintenance Expenses (Page W-05)

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

652 /654: Normal variations in activity given the scale of services  
906: Utility did not have a separate lead testing program in 2017  
920: Accounting change for classification of certain staff paid time off  
930: Costs to resolve customer related issues

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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 purchases water from Milwaukee and has no pumping operations

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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	153,427	138,722	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	4,906	5,042	2
<b>Net Property Tax Equivalent</b>	<b>148,521</b>	<b>133,680</b>	<b>3</b>
Social Security	17,045	17,700	4
PSC Remainder Assessment	1,847	2,253	5
<b>Total Tax Expense</b>	<b>167,413</b>	<b>153,633</b>	<b>6</b>

## Water Property Tax Equivalent - Detail

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

**COUNTY: MILWAUKEE(1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.130671
3. Local Tax Rate	mills	7.729590
4. School Tax Rate	mills	14.067319
5. Vocational School Tax Rate	mills	1.276778
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.752209
<b>8. Total Tax Rate</b>	mills	<b>28.956567</b>
9. Less: State Credit	mills	2.368785
<b>11. Net Tax Rate</b>	mills	<b>26.587782</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>7.729590</b>
<b>13. Combined School Tax Rate</b>	mills	<b>15.344097</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>23.073687</b>
<b>16. Total Tax Rate</b>	mills	<b>28.956567</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.796838</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>26.587782</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>21.186150</b>
20. Utility Plant, Jan 1	\$	7,329,245
21. Materials & Supplies	\$	28,141
<b>22. Subtotal</b>	\$	<b>7,357,386</b>
23. Less: Plant Outside Limits	\$	0
<b>24. Taxable Assets</b>	\$	<b>7,357,386</b>
25. Assessment Ratio	dec.	0.984300
<b>26. Assessed Value</b>	\$	<b>7,241,875</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>21.186150</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>153,427</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	7,329,245
2. Materials & Supplies	\$	28,141
<b>3. Subtotal</b>	\$	<b>7,357,386</b>
4. Less: Plant Outside Limits	\$	0
<b>5. Taxable Assets</b>	\$	<b>7,357,386</b>
<b>6. Assessed Value</b>	\$	<b>7,241,875</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>153,427</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>153,427</b>

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## Water Property Tax Equivalent - Detail

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

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

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

Milwaukee Metro Sewerage District

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<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)	101,792				101,792	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	3,758,179	201,358	1,032		3,958,505	34
Services (345)	932,742	138,138	1,513		1,069,367	35
Meters (346)	470,511	5,810	7,233		469,088	36
Hydrants (348)	681,395	23,381	8,180		696,596	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	153,350				153,350	38
<b>Total Transmission and Distribution Plant</b>	<b>6,097,969</b>	<b>368,687</b>	<b>17,958</b>	<b>0</b>	<b>6,448,698</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)	1,681				1,681	43
Computer Equipment (391.1)	31,757				31,757	44
Transportation Equipment (392)	185,000				185,000	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	81,019	5,148	2,485		83,682	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	15,967				15,967	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>315,424</b>	<b>5,148</b>	<b>2,485</b>	<b>0</b>	<b>318,087</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>6,413,393</b>	<b>373,835</b>	<b>20,443</b>	<b>0</b>	<b>6,766,785</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>6,413,393</b>	<b>373,835</b>	<b>20,443</b>	<b>0</b>	<b>6,766,785</b>	<b>56</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<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
Hydrants (348)	63,073				63,073	37



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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
<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

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

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
6.000		60,814	39,371				1,140	490	3,881	11,944	<b>117,640</b>	1
8.000		5,313	27,486			184		700	47	1,180	<b>34,910</b>	2
12.000			8,952	549					36	286	<b>9,823</b>	3
16.000			7,352						16	5	<b>7,373</b>	4
<b>Total</b>	<b>0</b>	<b>66,127</b>	<b>83,161</b>	<b>549</b>	<b>0</b>	<b>184</b>	<b>1,140</b>	<b>1,190</b>	<b>3,980</b>	<b>13,415</b>	<b>169,746</b>	5

If utility is unable to provide the detailed information above, utility must provide the following:  
 All utility main is from this year range  
 (Example: 1954-1972)

Describe source of information used to develop data:  
**Asset records**

## Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January						31,029	<b>31,029</b>	1
February						26,194	<b>26,194</b>	2
March						28,028	<b>28,028</b>	3
April						25,532	<b>25,532</b>	4
May						30,471	<b>30,471</b>	5
June						29,191	<b>29,191</b>	6
July						32,060	<b>32,060</b>	7
August						36,188	<b>36,188</b>	8
September						32,453	<b>32,453</b>	9
October						32,151	<b>32,151</b>	10
November						28,162	<b>28,162</b>	11
December						27,318	<b>27,318</b>	12
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358,777</b>	<b>358,777</b>	13

## Water Audit and Other Statistics

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

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	358,777
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>358,777</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	317,714
<b>Gallons (000s) of Non-Revenue Water</b>	<b>41,063</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	1,499
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>1,499</b>
<b>Total Water Loss</b>	<b>39,564</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	3,173
Gallons (000s) estimated due to unreported and background leakage	36,391
<b>Subtotal Real Losses (leakage)</b>	<b>39,564</b>
Non-Revenue Water as percentage of net water supplied	11%
Total Water Loss as percentage of net water supplied	11%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of maximum	12/31/2017
Cause of maximum	none
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	12/31/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	0
If water is purchased:	
Vendor Name	Milw Water Works
Point of Delivery	North Downer Ave
Source of purchased water	Surface
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	14
Number of service breaks repaired this year	8

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## Sources of Water Supply - Well Information

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

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

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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.

The utility purchases water from Milwaukee and does not have any pumping equipment

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## Reservoirs, Standpipes and Elevated Tanks

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

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

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## Water Treatment Plant

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

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

## Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
Other Metal	Distribution	6	117,640				<b>117,640</b>		1
Other Metal	Distribution	8	34,910	798	798		<b>34,910</b>		2
Other Metal	Distribution	12	9,823				<b>9,823</b>		3
Other Metal	Distribution	16	7,373				<b>7,373</b>		4
<b>Total Within Municipality</b>			<b>169,746</b>	<b>798</b>	<b>798</b>		<b>169,746</b>		5
<b>Total Utility</b>			<b>169,746</b>	<b>798</b>	<b>798</b>		<b>169,746</b>		6

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## Water Mains

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

### Water Mains (Page W-21)

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

Main additions are funded through debt proceeds issued in 2016

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### Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 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.
- 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	281				281		1
Lead	0.750	2,779			28	2,751		2
Other Metal	0.750	53				53		3
Other Metal	1.000	233	27			260		4
Other Metal	1.250	10	1			11		5
Other Metal	1.500	44				44		6
Lead	2.000	29				29		7
Other Metal	2.000	66				66		8
Other Metal	3.000	14				14		9
Other Metal	4.000	7	2	2		7		10
Other Metal	6.000	2				2		11
<b>Utility Total</b>		<b>3,518</b>	<b>30</b>	<b>30</b>		<b>3,518</b>		<b>12</b>

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## Utility-Owned Water Service Lines

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- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 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.
- 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 are generally done in conjunction with water main replacements and were funded through bond proceeds issued in 2016.

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

All services are in use

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### Meters

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

#### Number of Utility-Owned Meters

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

Size of Meter (a)	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)	Deduct Meters (q)	In Stock (r)	Total (s)		
5/8	280		1		279	0	264	13										2	279	1
3/4	2,824	3	6		2,821	0	2,732	65		3	18							3	2,821	2
1	261	3	1		263	0	191	15		11	43							3	263	3
1 1/2	135		1		134	0	24	25		9	75							1	134	4
2	28	2	2	1	29	0	6	4		10	7							2	29	5
3	14		1		13	0		1		2	7				2			1	13	6
4	9		0		9	0		1		4	3							1	9	7
<b>Total</b>	<b>3,551</b>	<b>8</b>	<b>12</b>	<b>1</b>	<b>3,548</b>	<b>0</b>	<b>3,217</b>	<b>124</b>		<b>39</b>	<b>153</b>				<b>2</b>			<b>13</b>	<b>3,548</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 - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

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## Meters

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



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## Meters

---

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

### Meters (Page W-23)

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

Revision based on administrative review of meters in service and stock.

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

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

**Total Tested During Year is zero, please explain.**

Meters are not tested as the utility is planning on replacing meters after 20 years in service. Replacement program pending approval and implementation of a new AMI metering system.

---

## Hydrants and Distribution System Valves

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

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

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

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

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## List of All Station and Wholesale Meters

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

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

## Water Conservation Programs

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

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
<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

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

Municipality (a)	Customers End of Year (b)	
Shorewood (Village) **	3,533	1
<b>Total - Milwaukee County</b>	<b>3,533</b>	2
<b>Total - Customers Served</b>	<b>3,533</b>	3
<b>Total - Within Muni Boundary **</b>	<b>3,533</b>	4

\*\* = *Within municipal boundary*

## Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-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.
- 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)	NOT in Use at End of Year (h)	
Lead	0.625		281			281	*	1
Lead	0.750		2,781			2,781	*	2
Copper	0.750		23			23	*	3
Lead	1.000		100			100	*	4
Copper	1.000		160			160	*	5
Copper	1.250		11			11	*	6
Copper	1.500		44			44	*	7
Lead	2.000		29			29	*	8
Copper	2.000		66			66	*	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>3,518</b>			<b>3,518</b>		14

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## Privately-Owned Water Service Lines

---

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-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.
- Separate reporting of service lines by diameter and pipe material.

### Privately-Owned Water Service Lines (Page W-29)

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

This is a new schedule. Additions simply establish the utility's consensus of the distribution of private services sizes and materials currently in place.

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

All services are currently in use

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