



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHOREWOOD MUNICIPAL WATER UTILITY

3930 N MURRAY AVE
SHOREWOOD, WI 53211-2303

For the Year Ended: DECEMBER 31, 2018

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **3/21/2019**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Mark Emanuelson

Title: Finance Director

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

Phone: (414) 847-2607

Email Address: memmanuelson@villageofshorewood.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Leeann Butschlick

Title: Director of DPW

Mailing Address: 3801 N. Morris Blvd.
Shorewood, WI 53211

Phone: (414) 847-2650

Email Address: lbutschlick@villageofshorewood.org

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

Name: Allison Rozek

Title: Village President

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

Phone: (414) 847-2601

Email Address: presidentrozek@villageofshorewood.org

Contact person for cybersecurity issues and events

Name: Mark Emanuelson

Title: Finance Director

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

Phone: (414) 847-2607

Email Address: memmanuelson@villageofshorewood.org

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 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, WI 60563

Telephone: (630) 566-8535

Email Address: dberg@sikich.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	2,079,747	2,118,254	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	1,262,670	1,214,894	4
Depreciation Expense (403)	151,629	124,537	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	175,837	167,413	7
Total Operating Expenses	1,590,136	1,506,844	8
Net Operating Income	489,611	611,410	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	489,611	611,410	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
Total Other Income	0	0	18
Total Income	489,611	611,410	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(6,544)	(6,544)	21
Other Income Deductions (426)	12,474	12,471	22
Total Miscellaneous Income Deductions	5,930	5,927	23
Income Before Interest Charges	483,681	605,483	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	96,929	98,300	26
Amortization of Debt Discount and Expense (428)	14,236	1,677	27
Amortization of Premium on Debt--Cr. (429)	5,792	5,169	28
Interest on Debt to Municipality (430)	18,688	21,125	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	124,061	115,933	32
Net Income	359,620	489,550	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	1,726,353	1,084,727	35
Balance Transferred from Income (433)	359,620	489,550	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
Total Unappropriated Earned Surplus End of Year (216)	2,085,973	1,726,353	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	2,079,747		2,079,747	3
Total (Acct. 400)	2,079,747	0	2,079,747	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	1,262,670		1,262,670	6
Total (Acct. 401-402)	1,262,670	0	1,262,670	7
Depreciation Expense (403)	0	0	0	8
Derived	151,629		151,629	9
Total (Acct. 403)	151,629	0	151,629	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	175,837		175,837	15
Total (Acct. 408)	175,837	0	175,837	16
TOTAL UTILITY OPERATING INCOME	489,611	0	489,611	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Miscellaneous Nonoperating Income (421)	0	0	0	22
Contributed Plant - Water		0	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	0	0	0	27
Miscellaneous Amortization (425)	0	0	0	28
Regulatory Liability (253) Amortization	(6,544)		(6,544)	29
Total (Acct. 425)	(6,544)	0	(6,544)	30
Other Income Deductions (426)	0	0	0	31
Depreciation Expense on Contributed Plant - Water		12,474	12,474	32
Total (Acct. 426)	0	12,474	12,474	33
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(6,544)	12,474	5,930	34
INTEREST CHARGES	0	0	0	35
Interest on Long-Term Debt (427)	0	0	0	36
Derived	96,929		96,929	37
Total (Acct. 427)	96,929	0	96,929	38
Amortization of Debt Discount and Expense (428)	0	0	0	39
WATER BONDS	14,236		14,236	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 428)	14,236	0	14,236	41
Amortization of Premium on Debt--Cr. (429)	0	0	0	42
WATER BONDS	5,792		5,792	43
Total (Acct. 429)	5,792	0	5,792	44
Interest on Debt to Municipality (430)	0	0	0	45
Derived	18,688		18,688	46
Total (Acct. 430)	18,688	0	18,688	47
Other Interest Expense (431)	0	0	0	48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	124,061	0	124,061	51
NET INCOME	372,094	(12,474)	359,620	52
EARNED SURPLUS	0	0	0	53
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	54
Derived	1,011,296	715,057	1,726,353	55
Total (Acct. 216)	1,011,296	715,057	1,726,353	56
Balance Transferred from Income (433)	0	0	0	57
Derived	372,094	(12,474)	359,620	58
Total (Acct. 433)	372,094	(12,474)	359,620	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	1,383,390	702,583	2,085,973	60

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,079,747				2,079,747	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Revenues subject to Wisconsin Remainder Assessment	2,079,747	0	0	0	2,079,747	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	284,303		284,303	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses			0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	0	0	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	0	0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	284,303	0	284,303	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	5.0	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)	7,802,287	7,682,637	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,881,858	1,753,245	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	5,920,429	5,929,392	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	996,089	182,840	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)	329,223	314,116	23
Other Accounts Receivable (143)	0	4,066	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	40,673	33,819	26
Plant Materials and Operating Supplies (154)	33,737	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)	1,075	455	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	1,400,797	563,437	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	10,745	12,319	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	113,929	42
Total Deferred Debits	124,674	126,248	43
TOTAL ASSETS AND OTHER DEBITS	7,445,900	6,619,077	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)	2,085,973	1,726,353	5
Total Proprietary Capital	2,706,913	2,347,293	6
LONG-TERM DEBT			7
Bonds (221)	3,775,664	3,100,117	8
Advances from Municipality (223)	460,000	575,000	9
Other Long-Term Debt (224)	11,612	72,697	10
Total Long-Term Debt	4,247,276	3,747,814	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	76,399	103,066	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	38,357	33,275	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	187,656	198,456	20
Total Current and Accrued Liabilities	302,412	334,797	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	93,967	87,296	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	95,332	101,876	25
Total Deferred Credits	189,299	189,172	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	7,445,900	6,619,076	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	7,682,637	0	0	0	2
	7,682,637	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,886,435				5
Utility Plant in Service - Contributed Plant (101.2)	915,852				6
Utility Plant Purchased or Sold (102)	0				7
Utility Plant Leased to Others (104)	0				8
Property Held for Future Use (105)	0				9
Completed Construction not Classified (106)	0				10
Construction Work in Progress (107)	0				11
Total Utility Plant	7,802,287	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,668,591				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	213,267				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				16
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				17
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				19
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				20
Total Accumulated Provision	1,881,858	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)	0				23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0				24
Other Utility Plant Adjustments (119)	0				25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	5,920,429	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	1,552,452	0	0	0	1,552,452	1
Credits during year						2
Charged Depreciation Expense (403)	151,629				151,629	3
Depreciation Expense on Meters Charged to Sewer	12,960				12,960	4
Salvage	0				0	5
Total credits	164,589	0	0	0	164,589	6
Debits during year						7
Book Cost of Plant Retired	48,450				48,450	8
Cost of Removal	0				0	9
Total debits	48,450	0	0	0	48,450	10
Balance end of year (111.1)	1,668,591	0	0	0	1,668,591	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	200,793	0	0	0	200,793	1
Credits during year						2
Charged Other Income Deductions (426)	12,474				12,474	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				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				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	213,267	0	0	0	213,267	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	33,737	28,141	2
Sewer utility (154)			3
Heating utility (154)	0		4
Gas utility (154)			5
Merchandise (155)	0		6
Other materials & supplies (156)	0		7
Stores expense (163)	0		8
Total Material and Supplies	33,737	28,141	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
2018 BONDS DEBT ISSUE COSTS	12,662	428	0	2
AMORT BOND DISCOUNT 11-08	451	428	0	3
AMORT BOND DISCOUNT 5-10	89	428	354	4
AMORT BOND DISCOUNT 8-11	611	428	4,887	5
AMORT BOND DISCOUNT 8-12	423	428	5,504	6
None				7
Total	14,236		10,745	8
Unamortized premium on debt (251)				9
2011A GO BONDS	189	429	1,509	10
2012C GO BONDS	633	429	8,231	11
2014A GO BONDS	755	429	11,326	12
2016A GO BONDS	3,592	429	61,063	13
2018A GO BONDS	623	429	11,838	14
None				15
Total	5,792		93,967	16

Capital Paid in by Municipality (Acct. 200)

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

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

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2010 TAXABLE GO BONDS	05/11/2010	05/01/2025	4.55%	40,664	1
GO CORP BONDS8/2011	08/25/2011	08/01/2026	3.06%	460,000	2
GO CORP PURP BONDS 2014A	10/23/2014	04/01/2034	2.73%	745,000	3
GO CORP PURP BONDS 2016A	08/10/2016	07/01/2036	3.09%	1,170,000	4
GO CORP PURP BONDS 8/2012	08/07/2012	08/01/2032	2.10%	520,000	5
GO CORP PURPOSE BONDS 2018A	08/23/2018	09/01/2038	3.00%	840,000	6
Total				3,775,664	7

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2013 ADVANCE	07/01/2013	12/31/2022	3.25%	460,000	2
Total for Account 223				460,000	3
Other Long-Term Debt (224)					4
2004 STATE TRUST FUND LOAN	04/22/2004	03/15/2019	4.75%	11,612	5
Total for Account 224				11,612	6

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	175,837	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	4,873	5
Total accruals and other credits	180,710	6
County, state and local taxes	160,186	7
Social Security taxes	18,391	8
PSC Remainder Assessment	2,133	9
Gross Receipts Tax	0	10
Total payments and other debits	180,710	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
GO BOND 2010	361	2,044	2,074	331	2
GO BOND 2011	5,167	14,875	15,125	4,917	3
GO BOND 2018A		7,825	0	7,825 *	4
GO CORP PURP BOND 2014	5,480	21,019	21,319	5,180	5
GO CORP PURP BONDS 2012	5,863	10,378	11,670	4,571	6
GO CORP PURP BONDS 2016A	16,013	37,515	38,431	15,097	7
INTEREST ACCRUED	15,415	147	0	15,562	8
PY ACCRUED ADJ	(15,562)	0	0	(15,562)	9
Subtotal Bonds (221)	32,737	93,803	88,619	37,921	10
Advances from Municipality (223)	0	0	0	0	11
2013 ADVANCE		18,688	18,688	0	12
Subtotal Advances from Municipality (223)	0	18,688	18,688	0	13
Other Long-Term Debt (224)	0	0	0	0	14
2004 STATE TRUST FUND LOAN		1,514	1,078	436	15
2008 GO PROMISSORY NOTE	538	1,612	2,150	0	16
Subtotal Other Long-Term Debt (224)	538	3,126	3,228	436	17
Notes Payable (231)	0	0	0	0	18
None				0	19
Subtotal Notes Payable (231)	0	0	0	0	20
Customer Deposits (235)	0	0	0	0	21
None				0	22
Subtotal Customer Deposits (235)	0	0	0	0	23
Total	33,275	115,617	110,535	38,357	24

Interest Accrued (Acct. 237)

- | |
|---|
| <ul style="list-style-type: none">• Report below interest accrued on each utility obligation.• Report customer deposits under account 235. |
|---|

Interest Accrued (Acct. 237) (Page F-20)

General Footnote

New Bond

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	996,089	2
Total (Acct. 131)	996,089	3
Customer Accounts Receivable (142)	0	4
Water	329,223	5
Total (Acct. 142)	329,223	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)	0 *	8
Merchandising, jobbing and contract work	0	9
Total (Acct. 143)	0	10
Receivables from Municipality (145)	0	11
WATER BILLS POSTED TO TAX ROLL	40,673 *	12
Total (Acct. 145)	40,673	13
Accrued Interest Receivable	1,075	14
Total (Acct. 171)	1,075	15
Miscellaneous Deferred Debits (186)	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
Total (Acct. 186)	113,929	22
Accounts Payable (232)	0	23
Accounts Payable	76,399	24
Total (Acct. 232)	76,399	25
ACCRUED BENEFITS	187,656	26
Total (Acct. 242)	187,656	27
Other Deferred Credits (253)	0	28
Regulatory Liability	32,726	29
Pension Liability	15,104	30
WRS DEFERRED INFLOWS	47,502	31
Total (Acct. 253)	95,332	32

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: None in 2018

145: Delinquent Utility Bills as of 10/31 are transferred to the municipal tax roll for collection

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	6,826,610				6,826,610	2
Materials and Supplies	30,939				30,939	3
Less Average						4
Reserve for Depreciation (111.1)	1,610,521				1,610,521	5
Customer Advances for Construction	0				0	6
Regulatory Liability	35,998				35,998	7
Average Net Rate Base	5,211,030	0	0	0	5,211,030	8
Net Operating Income	489,611				489,611	9
Net Operating Income as a percent of Average Net Rate Base	9.40%	N/A	N/A	N/A	9.40%	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	39,270	0	0	0	39,270	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	6,544				6,544	5
Balance End of Year	32,726	0	0	0	32,726	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

5. Obligations incurred or assumed, excluding commercial paper
NONE

6. Formal proceedings with the Public Service Commission
NONE

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)	2,048,367	2,087,168	2
Total Sales of Water	2,048,367	2,087,168	3
Other Operating Revenues			4
Forfeited Discounts (470)	15,540	14,052	5
Rents from Water Property (472)	6,563	8,436	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	9,277	8,598	8
Total Other Operating Revenues	31,380	31,086	9
Total Operating Revenues	2,079,747	2,118,254	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	674,603	651,967	12
Pumping Expenses (620-625)	0	0	13
Water Treatment Expenses (630-635)	0	0	14
Transmission and Distribution Expenses (640-655)	258,236	234,412	15
Customer Accounts Expenses (901-906)	32,848	36,881	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	296,983	291,634	18
Total Operation and Maintenance Expenses	1,262,670	1,214,894	19
Other Operating Expenses			20
Depreciation Expense (403)	151,629	124,537	21
Amortization Expense (404-407)	0	0	22
Taxes (408)	175,837	167,413	23
Total Other Operating Expenses	327,466	291,950	24
Total Operating Expenses	1,590,136	1,506,844	25
NET OPERATING INCOME	489,611	611,410	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)	
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)	3,215	178,018	1,025,417	10
Commercial (461.2)	115	25,659	120,762	11
Industrial (461.3)	0	0	0	12
Public Authority (461.4)	38	11,222	56,292	13
Multifamily Residential (461.5)	153	98,304	389,932	14
Irrigation (461.6)	0	0	0	15
Total Metered Sales to General Customers (461)	3,521	313,203	1,592,403	16
Private Fire Protection Service (462)	53	0	36,587	17
Public Fire Protection Service (463)	1	0	419,377	18
Other Water Sales (465)	0	0	0	19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)	0	0	0	21
Total Sales of Water	3,575	313,203	2,048,367	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	419,377	2
Wholesale fire protection billed	0	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	4
Total Public Fire Protection Service (463)	419,377	5
Forfeited Discounts (470)		6
Customer late payment charges	15,540	7
Total Forfeited Discounts (470)	15,540	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	6,563	10
Total Rents from Water Property (472)	6,563	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	0	16
MISC REVENUES	9,277 *	17
Total Other Water Revenues (474)	9,277	18

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).

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

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

474: Interest income from cash balances

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Labor (600)			0	0	2
Purchased Water (601)		674,603	674,603	651,967	3
Operation Supplies and Expenses (602)			0	0	4
Maintenance of Water Source Plant (605)			0	0	5
Total Source of Supply Expenses	0	674,603	674,603	651,967	6
PUMPING EXPENSES					7
Operation Labor (620)			0	0	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)			0	0	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)			0	0	12
Total Pumping Expenses	0	0	0	0	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)			0	0	15
Chemicals (631)			0	0	16
Operation Supplies and Expenses (632)			0	0	17
Maintenance of Water Treatment Plant (635)			0	0	18
Total Water Treatment Expenses	0	0	0	0	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)			0	0	21
Operation Supplies and Expenses (641)			0	0	22
Maintenance of Distribution Reservoirs and Standpipes (650)			0	0	23
Maintenance of Mains (651)		172,330	172,330	173,053	24
Maintenance of Services (652)		46,382	46,382	16,179 *	25
Maintenance of Meters (653)		4,283	4,283	5,658	26
Maintenance of Hydrants (654)		22,117	22,117	23,405	27
Maintenance of Other Plant (655)		13,124	13,124	16,117	28
Total Transmission and Distribution Expenses	0	258,236	258,236	234,412	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		13,666	13,666	0 *	31
Accounting and Collecting Labor (902)		19,182	19,182	36,666 *	32
Supplies and Expenses (903)			0	215	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	32,848	32,848	36,881	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40
Administrative and General Salaries (920)		66,223	66,223	75,552	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)		21,598	21,598	12,631	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		46,411	46,411	53,506	44
Property Insurance (924)		11,782	11,782	9,302	45
Injuries and Damages (925)		22,420	22,420	16,021 *	46
Employee Pensions and Benefits (926)		107,670	107,670	88,100	47
Regulatory Commission Expenses (928)			0	0	48
Miscellaneous General Expenses (930)		2,000	2,000	17,328 *	49
Transportation Expenses (933)			0	0	50
Maintenance of General Plant (935)		18,879	18,879	19,194	51
Total Administrative and General Expenses	0	296,983	296,983	291,634	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	1,262,670	1,262,670	1,214,894	53

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

652: Higher than prior year services maintenance needs
901 / 902: meter reading labor now separated from general collecting labor in 2018
925: Increased workers compensation insurance costs
926: Increased benefit costs due to enrollment changes
930: 2017 was unusually high

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.

No pumping is done by this utility

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	160,186	153,427	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	4,873	4,906	2
Net Property Tax Equivalent	155,313	148,521	3
Social Security	18,391	17,045	4
PSC Remainder Assessment	2,133	1,847	5
Total Tax Expense	175,837	167,413	6

Water Property Tax Equivalent - Detail

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

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.284815
3. Local Tax Rate	mills	7.794601
4. School Tax Rate	mills	14.702554
5. Vocational School Tax Rate	mills	1.298200
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.795328
8. Total Tax Rate	mills	31.875498
9. Less: State Credit	mills	2.397237
11. Net Tax Rate	mills	29.478261

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.794601
13. Combined School Tax Rate	mills	16.000754
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	23.795355
16. Total Tax Rate	mills	31.875498
17. Ratio of Local and School Tax to Total	dec.	0.746509
18. Total Tax Net of State Credit	mills	29.478261
19. Net Local and School Tax Rate	mills	22.005795
20. Utility Plant, Jan 1	\$	7,682,637
21. Materials & Supplies	\$	28,141
22. Subtotal	\$	7,710,778
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	7,710,778
25. Assessment Ratio	dec.	0.944040
26. Assessed Value	\$	7,279,283
27. Net Local and School Tax Rate	mills	22.005795
28. Tax Equiv. Computed for Current Year	\$	160,186

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	7,682,637
2. Materials & Supplies	\$	28,141
3. Subtotal	\$	7,710,778
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	7,710,778
6. Assessed Value	\$	7,279,283
7. Tax Equiv. Computed for Current Year	\$	160,186
8. Tax Equivalent per 1994 PSC Report	\$	43,692
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	160,186

Water Property Tax Equivalent - Detail

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

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

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

Milwaukee Metropolitan Sewer District is an other local taxing body for our area.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	101,792				101,792	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	3,958,505	95,850			4,054,355 *	34
Services (345)	1,069,367	43,945	287		1,113,025	35
Meters (346)	469,088	5,935	1,578		473,445	36
Hydrants (348)	696,596				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
Total Transmission and Distribution Plant	6,448,698	145,730	1,865	0	6,592,563	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	1,681				1,681	43
Computer Equipment (391.1)	31,757				31,757	44
Transportation Equipment (392)	185,000	22,370	46,585		160,785	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	83,682				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
Total General Plant	318,087	22,370	46,585	0	293,872	53
Total utility plant in service directly assignable	6,766,785	168,100	48,450	0	6,886,435	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,766,785	168,100	48,450	0	6,886,435	56

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.

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

Additions, Accounts 316 or 343, are greater than zero AND Additions on the Water Mains schedule are zero, please explain.

343: No mains segments were added but additional work was done on main line valves in 2018

Water Utility Plant in Service - Plant Financed by Contributions

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

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

- 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	117,640	1
8.000		5,313	27,486			184		700	47	1,180	34,910	2
12.000			8,952	549					36	286	9,823	3
16.000			7,352						16	5	7,373	4
Total	0	66,127	83,161	549	0	184	1,140	1,190	3,980	13,415	169,746	5

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

Describe source of information used to develop data:
Utility 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						37,176	37,176	1
February						29,507	29,507	2
March						26,796	26,796	3
April						28,948	28,948	4
May						30,415	30,415	5
June						28,942	28,942	6
July						34,827	34,827	7
August						35,965	35,965	8
September						29,397	29,397	9
October						31,916	31,916	10
November						27,940	27,940	11
December						26,031	26,031	12
TOTAL	0	0	0	0	0	367,860	367,860	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	367,860
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	367,860
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	313,203
Gallons (000s) of Non-Revenue Water	54,657
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	2,402
Subtotal: Unbilled Authorized Consumption	2,402
Total Water Loss	52,255
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	3,045
Subtotal Apparent Losses	3,045
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	9,299
Gallons (000s) estimated due to unreported and background leakage	39,911
Subtotal Real Losses (leakage)	49,210
Non-Revenue Water as percentage of net water supplied	15%
Total Water Loss as percentage of net water supplied	14%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of maximum	01/01/2018
Cause of maximum	none
Minimum gallons (000s) pumped by all methods in any one day during reporting year	0
Date of minimum	01/02/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	0
If water is purchased:	
Vendor Name	Milwaukee Water Works
Point of Delivery	Edgewood
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	21
Number of service breaks repaired this year	17

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Pumping & Power Equipment

Pumping & Power Equipment (Page W-18)

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

The Utility purchases water from Milwaukee Water Works and does not have any pumping equipment

Reservoirs, Standpipes and Elevated Tanks

- | |
|---|
| <ul style="list-style-type: none">• Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system. |
|---|

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

Water Treatment Plant

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

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

Water Mains

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

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

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	2,751			5	2,746		2
Other Metal	0.750	53				53		3
Other Metal	1.000	260	11	1		270		4
Other Metal	1.250	11	3	7		7		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				7		10
Other Metal	6.000	2				2		11
Utility Total		3,518	14	13		3,519		12

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.

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

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

All service additions were utility financed

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

All services are in use

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	279		1		278	0	264	13										1	278	1
3/4	2,821	26	20		2,827	0	2,732	65		3	18							9	2,827	2
1	263	4	2		265	0	192	15		11	43							4	265	3
1 1/2	134		1		133	0	24	25		9	75								133	4
2	29		0		29	0	6	4		10	7							2	29	5
3	13	1	0		14	0		1		2	7				3			1	14	6
4	9		0		9	0		1		4	3							1	9	7
Total	3,548	31	24		3,555	0	3,218	124		39	153				3			18	3,555	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 - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

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

Meters

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

Meters (Page W-23)

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

There are a few large residential estates in the village that are served by 2" meters.

Total Tested During Year is zero, please explain.

The utility is preparing for a system wide meter replacement project and did not test any meters in 2018. Testing on larger commercial meters has resumed in 2019.

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				310	2
Total Fire Hydrants	310	0	0	0	310	3
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	279
Number of Distribution System Valves end of year	425
Number of Distribution Valves operated during Year	50

List of All Station and Wholesale Meters

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

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

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Shorewood (Village) **	3,534	1
Total - Milwaukee County	3,534	2
Total - Customers Served	3,534	3
Total - Within Muni Boundary **	3,534	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)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (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	1			161			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
Utility Total		3,518	1			3,519			14

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.

Privately owned service additions were financed by the property owner.

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

PSC OIT Entry - This footnote should not exist. The field was removed when the schedule was redone for 2018.
