



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

WAUWATOSA WATER UTILITY

7725 W NORTH AVE
WAUWATOSA, WI 53213-1720

For the Year Ended: DECEMBER 31, 2017

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 **John Ruggini, Finance Director of WAUWATOSA 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: **3/29/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Karen Zettel

Title: Utility Accounting and Business Manager

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8966

Email Address: kzettel@wauwatosa.net

Accounting firm or consultant preparing this report (if applicable)

Name: Jake Lenell

Title: Principal

Mailing Address: CliftonLarsonAllen LLP
10700 West Research Drive Suite 200
Milwaukee , WI 53226

Phone: (414) 476-1880

Email Address: jacob.lenell@claconnect.com

Name and title of utility General Manager (or equivalent)

Name: David Simpson

Title: Public Works Director

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 831-0799

Email Address: dsimpson@wauwatosa.net

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

Name: Kathy Ehley

Title: Mayor

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8900

Email Address: kehley@wauwatosa.net

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: 06/30/2017

Period covered by most recent audit: 2016

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

Name: Jacob Lenell

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: 10700 W Research Dr Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 476-1880

Email Address: jacob.lenell@claconnect.com

Identification and Ownership - Governing Authority and Audit Information

Identification and Ownership - Governing Authority and Audit Information (Page v)

General Footnote

ACCOUNTANTS' COMPILATION REPORT

Common Council
City of Wauwatosa, Wisconsin
Wauwatosa, Wisconsin

Management is responsible for the accompanying Wisconsin Public Service Commission Annual Report of the City of Wauwatosa, Wisconsin as of December 31, 2017, and for the year then ended included in the accompanying form prescribed by the Wisconsin Public Service Commission. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Wisconsin Public Service Commission Annual Report.

The financial statements included in the accompanying prescribed form are in accordance with requirements of the Wisconsin Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
March 28, 2018

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)	9,155,224	7,913,767	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	5,362,746	5,443,945	4
Depreciation Expense (403)	765,803	735,841	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,013,290	1,056,742	7
Total Operating Expenses	7,141,839	7,236,528	8
Net Operating Income	2,013,385	677,239	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	2,013,385	677,239	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)	35,815	9,754	16
Miscellaneous Nonoperating Income (421)	586,893	876,250	17
Total Other Income	622,708	886,004	18
Total Income	2,636,093	1,563,243	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(122,200)	(122,200)	21
Other Income Deductions (426)	228,777	226,214	22
Total Miscellaneous Income Deductions	106,577	104,014	23
Income Before Interest Charges	2,529,516	1,459,229	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	528,769	483,068	26
Amortization of Debt Discount and Expense (428)	61,073	82,881	27
Amortization of Premium on Debt--Cr. (429)	22,370	16,792	28
Interest on Debt to Municipality (430)	9,678	10,572	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	577,150	559,729	32
Net Income	1,952,366	899,500	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	23,893,837	22,909,870	35
Balance Transferred from Income (433)	1,952,366	899,500	36
Miscellaneous Credits to Surplus (434)	229,208	84,467	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)	26,075,411	23,893,837	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	9,155,224		9,155,224	3
Total (Acct. 400)	9,155,224	0	9,155,224	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	5,362,746		5,362,746	6
Total (Acct. 401-402)	5,362,746	0	5,362,746	7
Depreciation Expense (403)	0	0	0	8
Derived	765,803		765,803	9
Total (Acct. 403)	765,803	0	765,803	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	1,013,290		1,013,290	15
Total (Acct. 408)	1,013,290	0	1,013,290	16
TOTAL UTILITY OPERATING INCOME	2,013,385	0	2,013,385	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
Interest and Dividend Income (419)	0	0	0	22
Interest on bond investments	413		413	23
Interest on general investments	16,763		16,763	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	18,639		18,639	25
Total (Acct. 419)	35,815	0	35,815	26
Miscellaneous Nonoperating Income (421)	0	0	0	27
Contributed Plant - Water		586,893	586,893	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	586,893	586,893	30
TOTAL OTHER INCOME	35,815	586,893	622,708	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(122,200)		(122,200)	34
Total (Acct. 425)	(122,200)	0	(122,200)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Water		228,777	228,777	37
Total (Acct. 426)	0	228,777	228,777	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	228,777	106,577	39
INTEREST CHARGES	0	0	0	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)	
Interest on Long-Term Debt (427)	0	0	0	41
Derived	528,769		528,769	42
Total (Acct. 427)	528,769	0	528,769	43
Amortization of Debt Discount and Expense (428)	0	0	0	44
Bond Issue Expense	61,073		61,073	45
Total (Acct. 428)	61,073	0	61,073	46
Amortization of Premium on Debt--Cr. (429)	0	0	0	47
Bond Premium	22,370		22,370	48
Total (Acct. 429)	22,370	0	22,370	49
Interest on Debt to Municipality (430)	0	0	0	50
Derived	9,678		9,678	51
Total (Acct. 430)	9,678	0	9,678	52
Other Interest Expense (431)	0	0	0	53
Derived	0		0	54
Total (Acct. 431)	0	0	0	55
TOTAL INTEREST CHARGES	577,150	0	577,150	56
NET INCOME	1,594,250	358,116	1,952,366	57
EARNED SURPLUS	0	0	0	58
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	59
Derived	13,731,175	10,162,662	23,893,837	60
Total (Acct. 216)	13,731,175	10,162,662	23,893,837	61
Balance Transferred from Income (433)	0	0	0	62
Derived	1,594,250	358,116	1,952,366	63
Total (Acct. 433)	1,594,250	358,116	1,952,366	64
Miscellaneous Credits to Surplus (434)	0	0	0	65
Adjustment to DOT reimb - 2015 contract		43,429	43,429 *	66
WRS Pension Earned Surplus		185,779	185,779 *	67
Total (Acct. 434)	0	229,208	229,208	68
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	15,325,425	10,749,986	26,075,411	69

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.

Income Statement Account Details (Page F-02)

General Footnote

Miscellaneous Credits to Surplus (434)

Adjustment to DOT reimb - Additional City overhead billed to DOT but not incurred or charged to water utility.

WRS Pension Earned Surplus - Amount related to implementing GASB 68 reporting for pensions.

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

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

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	9,155,224				9,155,224	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	5
Revenues subject to Wisconsin Remainder Assessment	9,155,224	0	0	0	9,155,224	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	1,073,829	75,522	1,149,351	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	3,510		3,510	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	75,522	(75,522)	0	19
Total Payroll	1,152,861	0	1,152,861	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	20.4	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	65,536,409	62,074,575	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	16,809,610	15,874,176	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	48,726,799	46,200,399	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	2,684	2,684	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)	2,619,733	2,517,842	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	2,622,417	2,520,526	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	2,528,261	1,930,314	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	1,127,727	440,310	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,736,210	2,304,452	23
Other Accounts Receivable (143)	264,931	265,947	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	188,862	26
Plant Materials and Operating Supplies (154)	174,780	127,726	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	7,838	7,758	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	6,841,747	5,267,369	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	554,277	502,321	42
Total Deferred Debits	554,277	502,321	43
TOTAL ASSETS AND OTHER DEBITS	58,745,240	54,490,615	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)	10,997,707	10,604,939	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	26,075,411	23,893,837	5
Total Proprietary Capital	37,073,118	34,498,776	6
LONG-TERM DEBT			7
Bonds (221)	18,500,000	16,400,000	8
Advances from Municipality (223)	205,980	230,502	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	18,705,980	16,630,502	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	313,095	818,833	14
Payables to Municipality (233)	1,167,751	1,084,919	15
Customer Deposits (235)	250	6,757	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	274,810	275,024	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	195,945	82,167	20
Total Current and Accrued Liabilities	1,951,851	2,267,700	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	234,137	191,283	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	780,154	902,354	25
Total Deferred Credits	1,014,291	1,093,637	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	58,745,240	54,490,615	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	62,074,575	0	0	0	2
	62,074,575	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	48,862,557				5
Utility Plant in Service - Contributed Plant (101.2)	15,975,782				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)	698,070				11
Total Utility Plant	65,536,409	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)	11,499,278				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,310,332				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	16,809,610	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	48,726,799	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)	10,792,621	0	0	0	10,792,621	1
Credits during year						2
Charged Depreciation Expense (403)	765,803				765,803	3
Depreciation Expense on Meters Charged to Sewer	76,880				76,880	4
Salvage	0				0	5
Total credits	842,683	0	0	0	842,683	6
Debits during year						7
Book Cost of Plant Retired	136,026				136,026	8
Cost of Removal	0				0	9
Total debits	136,026	0	0	0	136,026	10
Balance end of year (111.1)	11,499,278	0	0	0	11,499,278	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)	5,081,555	0	0	0	5,081,555	1
Credits during year						2
Charged Other Income Deductions (426)	228,777				228,777	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	228,777	0	0	0	228,777	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)	5,310,332	0	0	0	5,310,332	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
Land & land rights	2,684	0	0	2,684	2
Total Nonutility Property (121)	2,684	0	0	2,684	3
Less accum. prov. depr. & amort. (122)	0	0	0	0	4
Net Nonutility Property	2,684	0	0	2,684	5

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)	174,780	127,726	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	174,780	127,726	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
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
None				5
Series 2010 Premium	5,414	429	37,252	6
Series 2011 Premium	4,098	429	9,212	7
Series 2016 Premium	11,972	429	123,335	8
Series 2017 Premium	886	429	64,338	9
Total	22,370		234,137	10

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		10,604,939	1
TIF Funding - Mains		392,768	2
Balance end of year		10,997,707	3

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)	
Mtge Revenue Bonds Series 2010	10/25/2010	01/01/2029	3.50%	6,175,000	1
Mtge Revenue Bonds Series 2011	11/29/2011	01/01/2022	2.50%	1,325,000	2
Mtge Revenue Bonds Series 2013	11/19/2013	01/01/2034	2.99%	4,000,000	3
Mtge Revenue Bonds Series 2016	06/21/2016	01/01/2036	2.66%	4,000,000	4
Mtge Revenue Bonds Series 2017	11/03/2017	01/01/2037	3.00%	3,000,000	5
Total				18,500,000	6

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

Bonds (Acct. 221) (Page F-17)**General Footnote**

In November 2017, The City of Wauwatosa issued \$3,000,000 Waterworks Revenue Bonds.

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
WRS Unfunded Liability Debt	01/25/2005	03/01/2024	3.40%	205,980 *	2
Total for Account 223				205,980	3

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General Footnote

Advance from Municipality represents an advance from the City of Wauwatosa for payment of the WRS unfunded liability. The advance was recorded in 2012 as a result of the PSC review related to the 2012 water rate case.

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,013,290	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	22,279	5
Total accruals and other credits	1,035,569	6
County, state and local taxes		7
Social Security taxes	77,748	8
PSC Remainder Assessment	7,548	9
Gross Receipts Tax		10
2017 Tax Equivalent reclassified to account 233	950,273	11
Total payments and other debits	1,035,569	12
Balance end of year	0	13

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
MTGE REVENUE BONDS SERIES 2010	117,719	227,937	231,688	113,968	2
MTGE REVENUE BONDS SERIES 2011	19,937	35,375	37,625	17,687	3
MTGE REVENUE BONDS SERIES 2013	73,869	141,738	144,737	70,870	4
MTGE REVENUE BONDS SERIES 2016	60,018	109,219	114,627	54,610	5
MTGE REVENUE BONDS SERIES 2017		14,500	0	14,500	6
Subtotal Bonds (221)	271,543	528,769	528,677	271,635	7
Advances from Municipality (223)	0	0	0	0	8
WRS UNFUNDED LIABILITY DEBT	3,481	9,678	9,984	3,175	9
Subtotal Advances from Municipality (223)	3,481	9,678	9,984	3,175	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	275,024	538,447	538,661	274,810	20

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)	
Sinking Funds (125)	0	1
Special redemption fund cash	1,140,160	2
Special redemption fund investments	1,479,573	3
Total (Acct. 125)	2,619,733	4
Cash and Working Funds (131)	0	5
Cash	2,528,261	6
Total (Acct. 131)	2,528,261	7
Special Deposits (134)	0	8
Deposits for postage	2,000	9
Total (Acct. 134)	2,000	10
Temporary Cash Investments (136)	0	11
2017 Bond Funds	56,589	12
General account investments	1,071,138	13
Total (Acct. 136)	1,127,727	14
Customer Accounts Receivable (142)	0	15
Water	2,736,210	16
Total (Acct. 142)	2,736,210	17
Other Accounts Receivable (143)	0	18
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Miscellaneous	2,000 *	21
Receivable for hydrant damage	28,610 *	22
Reimbursement from Wis DOT	234,321 *	23
Total (Acct. 143)	264,931	24
Prepayments (165)	0	25
Prepaid insurance	1,628	26
Prepaid remainder assessment	6,210	27
Total (Acct. 165)	7,838	28
Miscellaneous Deferred Debits (186)	0	29
Unamortized maintenance costs-Glenview Ave tank painting	250,484	30
WRS Pension	303,793	31
Total (Acct. 186)	554,277	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.

Accounts Payable (232)	0	33
Accounts Payable	313,095	34
Total (Acct. 232)	313,095	35
Payables to Municipality (233)	0	36
Charge Card transactions accrued to 2017	97,351 *	37
Contracts payable to Municipality	20,039 *	38
Miscellaneous	3,175 *	39
Payable to Municipality for Pension	67,447 *	40
Tax equivalent	979,739 *	41
Total (Acct. 233)	1,167,751	42
Customer Deposits (235)	0	43
Hydrant meter deposits	250	44
Total (Acct. 235)	250	45
Miscellaneous Current and Accrued Liabilities (242)	0	46
Accrued payroll	68,387	47
Accrued social security	5,025	48
Accrued WRF expense	4,519	49
WRS Pension	118,014	50
Total (Acct. 242)	195,945	51
Other Deferred Credits (253)	0	52
Regulatory Liability	733,200	53
Accrued Vacation	46,954	54
Total (Acct. 253)	780,154	55

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 \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done - Noted in line description

General Footnote

Account 186 - Unamortized Maintenance Costs - Glenview Ave tank painting - During 2014 the Utility painted the Glenview Ave elevated water tank at a total cost of \$1,307,448. The Utility received permission from the PSC on December 30, 2014 to amortize this over five years, beginning in 2014 to account 672, Maintenance of Distribution Reservoirs and Standpipes.

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)	47,600,121				47,600,121	2
Materials and Supplies	151,253				151,253	3
Less Average						4
Reserve for Depreciation (111.1)	11,145,949				11,145,949	5
Customer Advances for Construction					0	6
Regulatory Liability	794,300				794,300	7
Average Net Rate Base	35,811,125	0	0	0	35,811,125	8
Net Operating Income	2,013,385				2,013,385	9
Net Operating Income as a percent of Average Net Rate Base	5.62%	N/A	N/A	N/A	5.62%	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	855,400	0	0	0	855,400	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	122,200				122,200	5
Balance End of Year	733,200	0	0	0	733,200	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper

On November 3, 2017 the City of Wauwatosa Issued \$3,000,000 Waterwork System Revenue Bonds. These bonds were issued to fund capital improvements.

*

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	8,761,041	7,511,859	2
Total Sales of Water	8,761,041	7,511,859	3
Other Operating Revenues			4
Forfeited Discounts (470)	88,057	80,719	5
Rents from Water Property (472)	241,647	245,502	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	64,479	75,687	8
Total Other Operating Revenues	394,183	401,908	9
Total Operating Revenues	9,155,224	7,913,767	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,610,163	2,590,453	12
Pumping Expenses (620-633)	344,111	424,077	13
Water Treatment Expenses (640-652)	5,923	7,344	14
Transmission and Distribution Expenses (660-678)	1,409,591	1,309,223	15
Customer Accounts Expenses (901-906)	61,406	74,930	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	931,552	1,037,918	18
Total Operation and Maintenance Expenses	5,362,746	5,443,945	19
Other Operating Expenses			20
Depreciation Expense (403)	765,803	735,841	21
Amortization Expense (404-407)			22
Taxes (408)	1,013,290	1,056,742	23
Total Other Operating Expenses	1,779,093	1,792,583	24
Total Operating Expenses	7,141,839	7,236,528	25
NET OPERATING INCOME	2,013,385	677,239	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)	20	300	1,221	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)	20	300	1,221	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,339	722,667	4,599,797	10
Commercial (461.2)	785	353,726	1,807,217	11
Industrial (461.3)	21	74,539	364,531	12
Public Authority (461.4)	49	41,673	216,647	13
Multifamily Residential (461.5)	323	124,570	655,185	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,517	1,317,175	7,643,377	16
Private Fire Protection Service (462)	249		102,042	17
Public Fire Protection Service (463)	15,547		1,014,401	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,333	1,317,475	8,761,041	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)	1,014,401	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	1,014,401	5
Forfeited Discounts (470)		6
Customer late payment charges	88,057	7
Total Forfeited Discounts (470)	88,057	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	241,647	10
Total Rents from Water Property (472)	241,647	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	57,673 *	16
Misc Service Revenues	6,806	17
Total Other Water Revenues (474)	64,479	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 \$10,000.

Done - Noted in line description

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 Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)		2,609,779	2,609,779	2,590,063	4
Miscellaneous Expenses (603)		384	384	390	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	2,610,163	2,610,163	2,590,453	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		1,131	1,131	962	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		117,784	117,784	121,299	19
Pumping Labor and Expenses (624)	187,819		187,819	209,137	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		8,093	8,093	6,534	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	2,743	3,339	6,082	19,952 *	25
Maintenance of Power Production Equipment (632)		9,088	9,088	9,629	26
Maintenance of Pumping Equipment (633)		14,114	14,114	56,564 *	27
Total Pumping Expenses	190,562	153,549	344,111	424,077	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)			0	0	32
Miscellaneous Expenses (643)		5,923	5,923	7,344 *	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)			0	0	37
Total Water Treatment Expenses	0	5,923	5,923	7,344	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40
Storage Facilities Expenses (661)		3,184	3,184	3,621	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)	
Transmission and Distribution Lines Expenses (662)	13,438	36,991	50,429	41,689	42
Meter Expenses (663)	51,431		51,431	49,453	43
Customer Installations Expenses (664)		22,142	22,142	2,042 *	44
Miscellaneous Expenses (665)	1,774	924	2,698	6,056	45
Rents (666)		14,935	14,935	14,861	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		261,525	261,525	277,299	49
Maintenance of Transmission and Distribution Mains (673)	392,831	396,137	788,968	635,268 *	50
Maintenance of Services (675)	29,283	91,809	121,092	147,983 *	51
Maintenance of Meters (676)	43,052		43,052	61,115 *	52
Maintenance of Hydrants (677)	50,135		50,135	69,836 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	581,944	827,647	1,409,591	1,309,223	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	16,995	0	16,995	23,950	58
Customer Records and Collection Expenses (903)	44,411		44,411	50,980	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	61,406	0	61,406	74,930	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	239,917		239,917	282,701	68
Office Supplies and Expenses (921)		24,008	24,008	28,641	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		165,432	165,432	220,726 *	71
Property Insurance (924)		7,792	7,792	8,982	72
Injuries and Damages (925)		3,924	3,924	20,936 *	73
Employee Pensions and Benefits (926)		430,392	430,392	434,626	74
Regulatory Commission Expenses (928)		348	348	5,928	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		4,749	4,749	10,734	77
Rents (931)		16,070	16,070	15,921	78
Maintenance of General Plant (932)		38,920	38,920	8,723 *	79
Total Administrative and General Expenses	239,917	691,635	931,552	1,037,918	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,073,829	4,288,917	5,362,746	5,443,945	81

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 15% and \$10,000 higher or lower than the Last Year amount.

Account 631 - Expenses in account 631 decreased due to less projects in the current year - in 2016, the Utility replaced \$9,685 in garage doors at their 84th and 64th street locations. The Utility did not have these expenses in 2017.

Account 633 - In 2016, the Utility had expenses totaling \$44,940 related to design, construction and installation for pump motor start replacements at potter road pumping station. They did not incur similar expenses in 2017.

Account 664 - In 2017, the Utility incurred expenses relating to prior year & current year catch up of cross connection surveys (\$4,845 11/7/17 + \$6,365 12/31/17 + \$2,560 8/24/17) + \$3,200 vacuum breakers 10/19/17.

Account 673 - In 2017, the Utility had a large increase in main breaks causing an increase in expense. In 2017 there were 22 more than in 2016.

Account 675 - Payroll related to this account decreased approximately \$29,000 due to decreased maintenance requirements.

Account 676 - Payroll related to this account decreased approximately \$34,000 due to decreased maintenance requirements.

Account 677 - Payroll related to this account decreased approximately \$4,000 due to decreased maintenance requirements.

Account 923 - The Utility required less outside services due to the purchase of a new vac truck.

Account 925 - In 2016, workers compensation was over-reserved so the water department received a credit in 2017.

Account 932 - In 2017, the Utility had approximately \$38,000 in SCADA computer and software upgrades to their existing system.

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	950,273	987,755	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	22,279	19,038	2
Net Property Tax Equivalent	927,994	968,717	3
Social Security	91,027	98,950	4
PSC Remainder Assessment	7,548	7,675	5
Social security alloc to plant	(4,712)	(8,363)	6
Social security alloc to sewer	(8,567)	(10,237)	7
Total Tax Expense	1,013,290	1,056,742	8

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	5.499519
3. Local Tax Rate	mills	7.773503
4. School Tax Rate	mills	8.592709
5. Vocational School Tax Rate	mills	1.368566
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.878176
8. Total Tax Rate	mills	25.112473
9. Less: State Credit	mills	1.555078
11. Net Tax Rate	mills	23.557395

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.773503
13. Combined School Tax Rate	mills	9.961275
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.734778
16. Total Tax Rate	mills	25.112473
17. Ratio of Local and School Tax to Total	dec.	0.706214
18. Total Tax Net of State Credit	mills	23.557395
19. Net Local and School Tax Rate	mills	16.636560
20. Utility Plant, Jan 1	\$	62,074,575
21. Materials & Supplies	\$	127,726
22. Subtotal	\$	62,202,301
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	62,202,301
25. Assessment Ratio	dec.	0.918287
26. Assessed Value	\$	57,119,564
27. Net Local and School Tax Rate	mills	16.636560
28. Tax Equiv. Computed for Current Year	\$	950,273

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	62,074,575
2. Materials & Supplies	\$	127,726
3. Subtotal	\$	62,202,301
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	62,202,301
6. Assessed Value	\$	57,119,564
7. Tax Equiv. Computed for Current Year	\$	950,273
8. Tax Equivalent per 1994 PSC Report	\$	491,637
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	950,273

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.

Other tax rate - non-local represents the Milwaukee Metropolitan Sewerage District.

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)	46,395				46,395	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)	914,039				914,039	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	960,434	0	0	0	960,434	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	789,794				789,794	17
Other Power Production Equipment (323)	188,965				188,965	18
Electric Pumping Equipment (325)	882,892	10,000	923		891,969	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	1,861,651	10,000	923	0	1,870,728	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)	11,171				11,171	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	11,171	0	0	0	11,171	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	35,009				35,009	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	2,387,884				2,387,884	33
Transmission and Distribution Mains (343)	32,176,148	1,490,880	12,915		33,654,113	34
Services (345)	2,836,012	318,561	1,061		3,153,512	35
Meters (346)	2,127,084	689,133	101,002		2,715,215	36
Hydrants (348)	3,335,071	96,867	20,125		3,411,813	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)	0				0	38
Total Transmission and Distribution Plant	42,897,208	2,595,441	135,103	0	45,357,546	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	10,068				10,068	43
Computer Equipment (391.1)	96,631				96,631	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	2,728				2,728	46
Tools, Shop and Garage Equipment (394)	272,015	55,456			327,471	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	9,240				9,240	50
SCADA Equipment (397.1)	216,540				216,540	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	607,222	55,456	0	0	662,678	53
Total utility plant in service directly assignable	46,337,686	2,660,897	136,026	0	48,862,557	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	46,337,686	2,660,897	136,026	0	48,862,557	56

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)	11,959,946	513,435			12,473,381	34
Services (345)	2,175,964	2,475			2,178,439	35
Meters (346)	789,573				789,573	36
Hydrants (348)	463,406	70,983			534,389	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	15,388,889	586,893	0	0	15,975,782	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	15,388,889	586,893	0	0	15,975,782	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	15,388,889	586,893	0	0	15,975,782	56

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	1
SOURCE OF SUPPLY PLANT									
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	488,779	1.80%	16,453					485,232	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	488,779		16,453	0	0	0	0	485,232	8
PUMPING PLANT									
Structures and Improvements (321)	605,351	3.20%	23,966					629,317	10
Other Power Production Equipment (323)	188,964	4.40%						188,964	11
Electric Pumping Equipment (325)	739,362	4.40%	21,648	923				760,087	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,533,677		45,614	923	0	0	0	1,578,368	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	11,171	3.30%						11,171	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	11,171		0	0	0	0	0	11,171	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	1,514,468	1.90%	45,369					1,559,837	24
Transmission and Distribution Mains (343)	4,494,299	1.30%	418,290	12,915				4,899,674	25
Services (345)	1,147,545	2.90%	76,664	1,061				1,223,148	26
Meters (346)	89,685	5.50%	129,077	101,002				117,760	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	995,709	2.20%	73,372	20,125				1,048,956	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	8,241,706		742,772	135,103		0	0	8,849,375	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	10,068	5.80%						10,068	33
Computer Equipment (391.1)	96,631	26.70%						96,631	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,728	5.80%						2,728	36
Tools, Shop and Garage Equipment (394)	237,876	5.80%	17,921					255,797	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	9,240	15.00%						9,240	40
SCADA Equipment (397.1)	180,746	9.20%	19,922					200,668	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	537,289		37,843	0		0	0	575,132	43
Total accum. prov. directly assignable	10,792,622		842,682	136,026		0	0	11,499,278	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	10,792,622		842,682	136,026		0	0	11,499,278	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	1
SOURCE OF SUPPLY PLANT									
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	2,501,882	1.30%	155,479					2,657,361	25
Services (345)	1,681,896	2.90%	63,103					1,744,999	26
Meters (346)	789,573	5.50%						789,573	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	108,204	2.20%	10,195					118,399	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	5,081,555		228,777	0	0	0	0	5,310,332	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	5,081,555		228,777	0	0	0	0	5,310,332	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	5,081,555		228,777	0	0	0	0	5,310,332	46

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	0	0	0	0	0	0	0	0	0	0	0	0	1
Total	0	0	0	0	0	0	0	0	0	0	0	0	2

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range **1897-2017**
 (Example: 1954-1972)

Describe source of information used to develop data:

The Utility was formed in 1897. A significant amount of water main was installed in the 1960's when Wauwatosa was connected to Milwaukee Water Works. A breakdown of installation date by feet of main is not available at this time.

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						159,324	159,324	1
February						129,105	129,105	2
March						135,787	135,787	3
April						119,878	119,878	4
May						147,141	147,141	5
June						147,486	147,486	6
July						151,080	151,080	7
August						156,055	156,055	8
September						146,891	146,891	9
October						134,684	134,684	10
November						122,939	122,939	11
December						117,491	117,491	12
TOTAL	0	0	0	0	0	1,667,861	1,667,861	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)	1,667,861
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,667,861
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	1,317,475
Gallons (000s) of Non-Revenue Water	350,386
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	34,775
Subtotal: Unbilled Authorized Consumption	34,775
Total Water Loss	315,611
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	9,054
Subtotal Apparent Losses	9,054
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	8,453
Gallons (000s) estimated due to unreported and background leakage	298,104
Subtotal Real Losses (leakage)	306,557
Non-Revenue Water as percentage of net water supplied	21%
Total Water Loss as percentage of net water supplied	19%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	5,776
Date of maximum	06/12/2017
Cause of maximum	
Lawn Sprinkling	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,318
Date of minimum	09/06/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,147,986
If water is purchased:	
Vendor Name	City of Milwaukee
Point of Delivery	See Footnote
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	64
Number of service breaks repaired this year	38

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.

Water Audit and Other Statistics (Page W-15)

General Footnote

Vendor - City of Milwaukee

Point of Delivery

On February 20, 1964 the Utility began receiving water at Glenview and Hawthorne Avenues. The water is metered at Glenview Avenue plant meter pit, then carried by the supply main to the Potter Road reservoir.

On August 1, 1964 a connection was made between the City of Milwaukee's main and Wauwatosa's supply main located in W. Clarke St. The water is metered at the meter pit located at N 62nd and W. Clarke Streets before entering the 1,700,000 gallon underground storage tank at the 64th Street plant, located 1/2 block south of Clarke Street.

On February 15, 1965 a connection was made at N 60th and W. State Streets. The water is metered at this point and then carried by supply main to the Blanchard Street plant at 73rd and Blanchard.

Vendor - Milwaukee County

Point of Delivery

A transmission main of the County of Milwaukee is located in the central part of the City of Wauwatosa and customers in the City of Wauwatosa are serviced directly from this main.

The water being metered by meters on the customers premises.

These meters are read quarterly and billed by the Wauwatosa Water Utility, then reported and paid to Milwaukee County.

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

Identification (a)	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Pump Motor or Standby Engine		
							Year Installed (j)	Type (k)	Horsepower (l)
BLANCHARD # 1	7300 W BLANCHARD ST	Primary	Distribution	1992	Centrifugal	1,500	1992	Electric	30
BLANCHARD # 2	7300 W BLANCHARD ST	Primary	Distribution	1992	Centrifugal	1,500	1992	Electric	30
BLANCHARD # 3	7300 W BLANCHARD ST	Booster	Distribution	1992	Centrifugal	1,500	1992	Electric	75
BLANCHARD # 4	7300 W BLANCHARD ST	Booster	Distribution	1992	Centrifugal	1,500	1992	Electric	75
GLENVIEW # 1	108 N GLENVIEW AVE	Primary	Distribution	1977	Centrifugal	2,100	1977	Electric	25
N 64TH STREET # 1	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	3,750	1965	Electric	100
N 64TH STREET # 2	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	3,750	1965	Electric	100
N 64TH STREET # 3	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	1,170	1965	Electric	50
N 64TH STREET # 4	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	1,170	1965	Electric	50
N 64TH STREET TRANSFER PUMP	2630 N 64 STREET	Booster	Distribution	2013	Vertical Turbine	2,700	2013	Electric	125
POTTER RD # 1	11000 W POTTER RD	Booster	Distribution	1964	Centrifugal	1,940	1989	Electric	125
POTTER RD # 2	11000 W POTTER RD	Booster	Distribution	1964	Centrifugal	3,125	1964	Electric	150
POTTER RD # 3	11000 W POTTER RD	Primary	Distribution	1989	Centrifugal	1,400	1989	Electric	40
POTTER RD # 4	11000 W POTTER RD	Primary	Distribution	1989	Centrifugal	2,100	1989	Electric	60

Reservoirs, Standpipes and Elevated Tanks

- 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.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
64th Street	1	1950	Reservoir	Concrete	3	1,700,000	1
Alice Street	2	1965	Reservoir	Steel	44	1,500,000	2
Burleigh	3	1963	Elevated Tank	Steel	130	2,500,000	3
Feerick	4	1989	Elevated Tank	Steel	176	1,000,000	4
Glenview Avenue	5	1928	Elevated Tank	Steel	192	1,000,000	5
Potter Road	6	1964	Reservoir	Steel	9	2,500,000	6

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	526,030	189	3,021		523,198	1
Other Plastic	Distribution	6	609				609	2
Other Metal	Distribution	8	213,336	2,599	870		215,065	3
Other Metal	Supply	8	101				101	4
Other Plastic	Distribution	8	2,362				2,362	5
PVC	Distribution	8	1,150				1,150	6
Other Metal	Distribution	10	1,786				1,786	7
Other Metal	Distribution	12	171,335	448	1,111		170,672	8
Other Plastic	Distribution	12	2,617				2,617	9
Other Metal	Supply	16	279				279	10
Other Metal	Transmission	16	92,240	1,290			93,530	11
Other Plastic	Transmission	16	1,442				1,442	12
Other Metal	Transmission	18	11				11	13
Other Metal	Supply	20	10,347				10,347	14
Other Metal	Transmission	20	8,532				8,532	15
Other Metal	Supply	24	13,231				13,231	16
Other Metal	Transmission	24	28,471				28,471	17
Other Metal	Supply	30	765				765	18
Total Within Municipality			1,074,644	4,526	5,002		1,074,168	19
Total Utility			1,074,644	4,526	5,002		1,074,168	20

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.

Water Mains (Page W-21)

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

Additions are funded through bond funds and TIF district.

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	3,778			27	3,751		1
Lead	0.750	4,789			40	4,749	1,224	2
Other Metal	0.750	6,539	71			6,610		3
Other Metal	1.250	902				902		4
Other Metal	1.500	462				462		5
Other Metal	2.000	94	3	2		95		6
Other Metal	3.000	36				36		7
Other Metal	4.000	25			1	24		8
Other Metal	6.000	71	2			73		9
Other Metal	8.000	36				36		10
Other Metal	10.000	4				4		11
Other Metal	12.000	1				1		12
Utility Total		16,737	76	70		16,743	1,224	13

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.

Additions are financed through bond funds or TIF funds.

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
5/8	7,450	1,070	694	7,826	694	7,123	192	1	1	55							454	7,826	1
3/4	8,546	1,150	315	9,381	315	7,042	140	5	2	122							2,070	9,381	2
1	445	110	35	520	35	144	153	2	3	80							138	520	3
1 1/2	245		3	242	23	26	147	3	3	24							39	242	4
2	144	40	0	184	0	4	88	1	14	20							57	184	5
3	71	12	0	83	13	39	39	5	9	16							14	83	6
4	26	2	0	28	0	13	13	7	7	3							5	28	7
6	16	0	0	16	10	5	5	2	9									16	8
8	4	0	0	4	1	3	3	1	1									4	9
10	3	0	0	3	0	2	2	1	1									3	10
Total	16,950	2,384	1,047	18,287	1,091	14,339	782	21	48	320							2,777	18,287	11

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.

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

X All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

X Manually - remote register

X Manually - inside the premises

X Radio Frequency - Drive or walk-by technology

X 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 (Page W-23)

General Footnote

Large meters are tested by an independent contractor. In 2015 the independent contractor discontinued testing meters located in pits. The 6 inch, 8 inch, and 10 inch meters not tested are located in meter pits. The Utility is in the process of developing other options to test large meters located in pits.

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

There are four 2 inch residential meters on the meters schedule, page W-23. Three of these meters are fed off of 2 inch services and one is served off a 3 inch service. All of these meters serve some of the larger homes in the City.

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	2,197	24	23		2,198 *	2
Total Fire Hydrants	2,197	24	23	0	2,198	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	1,678
Number of Distribution System Valves end of year	5,582
Number of Distribution Valves operated during Year	631

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.

Hydrants and Distribution System Valves (Page W-25)

General Footnote

Hydrants are operated every two years and valves are operated in accordance with Wisconsin DNR guidelines.

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)	
Milwaukee (City)	5	1
Wauwatosa (City) **	15,502	2
Total - Milwaukee County	15,507	3
Total - Customers Served	15,507	4
Total - Outside Muni Boundary	5	5
Total - Within Muni Boundary **	15,502	6

** = *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)	*	1
Copper	0.500				4	4		*	1
Lead	0.625				70	70		*	2
Copper	0.625				2	2		*	3
Lead	0.750				2,214	2,214		*	4
Copper	0.750				182	182		*	5
Lead	1.000				6,364	6,364		*	6
Copper	1.000				5,086	5,086		*	7
PVC	1.000				4	4		*	8
HDPE	1.250				17	17		*	9
Lead	1.250				45	45		*	10
Copper	1.250				338	338		*	11
PVC	1.250				8	8		*	12
HDPE	1.500				1	1		*	13
Lead	1.500				4	4		*	14
Copper	1.500				183	183		*	15
PVC	1.500				1	1		*	16
Ductile Iron, Lined (late 1960's to present)	2.000				1	1		*	17
HDPE	2.000				3	3		*	18
Lined Cast Iron (mide-1950's to early 1970)	2.000				2	2		*	19
Lead	2.000				9	9		*	20
Copper	2.000				123	123		*	21
PVC	2.000				2	2		*	22
Copper	2.500				1	1		*	23
Ductile Iron, Lined (late 1960's to present)	3.000				9	9		*	24
Lined Cast Iron (mide-1950's to early 1970)	3.000				35	35		*	25
Copper	3.000				1	1		*	26
Ductile Iron, Lined (late 1960's to present)	4.000				9	9		*	27
Lined Cast Iron (mide-1950's to early 1970)	4.000				49	49		*	28

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.

Copper	4.000	1	1	*	29
Ductile Iron, Lined (late 1960's to present)	6.000	29	29	*	30
Lined Cast Iron (mide-1950's to early 1970)	6.000	29	29	*	31
Copper	6.000	8	8	*	32
PVC	6.000	1	1	*	33
Ductile Iron, Lined (late 1960's to present)	8.000	16	16	*	34
Lined Cast Iron (mide-1950's to early 1970)	8.000	31	31	*	35
Copper	8.000	2	2	*	36
Ductile Iron, Lined (late 1960's to present)	10.000	3	3	*	37
Lined Cast Iron (mide-1950's to early 1970)	10.000	7	7	*	38
Lined Cast Iron (mide-1950's to early 1970)	12.000	2	2	*	39
Utility Total		14,896	14,896		40

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)

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

This schedule is new for 2017. The Utility is still compiling the information to complete this schedule. All service lines were included as adjustments rather than additions in the current year. In subsequent years, the Utility will compile additions/removals appropriately.

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

This schedule is new for 2017. The Utility is still compiling the information to complete this schedule. In subsequent years, the Utility will compile information related to services not in use appropriately.
