



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, 2018

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

I **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: **3/26/2019**

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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: Jacob Lenell

Title: Principal

Mailing Address: CliftonLarsonAllen LLP
10700 W 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

Contact person for cybersecurity issues and events

Name: Jalal Ali

Title: IT Director

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8926

Email Address: jali@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: 06/26/2018

Period covered by most recent audit: 2017

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 Drive, Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 476-1800

Email Address: jacob.lenell@claconnect.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Identification and Ownership - Contract Operations

Identification and Ownership - Contract Operations (Page vi)

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, 2018, 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 26, 2019

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	9,157,996	9,155,224	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	5,697,117	5,362,746	4
Depreciation Expense (403)	822,742	765,803	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,054,503	1,013,290	7
Total Operating Expenses	7,574,362	7,141,839	8
Net Operating Income	1,583,634	2,013,385	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	1,583,634	2,013,385	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)	115,170	35,815	16
Miscellaneous Nonoperating Income (421)	1,650	586,893	17
Total Other Income	116,820	622,708	18
Total Income	1,700,454	2,636,093	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(122,200)	(122,200)	21
Other Income Deductions (426)	237,087	228,777	22
Total Miscellaneous Income Deductions	114,887	106,577	23
Income Before Interest Charges	1,585,567	2,529,516	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	595,784	528,769	26
Amortization of Debt Discount and Expense (428)	83,161	61,073	27
Amortization of Premium on Debt--Cr. (429)	26,736	22,370	28
Interest on Debt to Municipality (430)	8,672	9,678	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	660,881	577,150	32
Net Income	924,686	1,952,366	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	26,075,411	23,893,837	35
Balance Transferred from Income (433)	924,686	1,952,366	36
Miscellaneous Credits to Surplus (434)		229,208	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)	27,000,097	26,075,411	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	9,157,996		9,157,996	3
Total (Acct. 400)	9,157,996	0	9,157,996	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	5,697,117		5,697,117	6
Total (Acct. 401-402)	5,697,117	0	5,697,117	7
Depreciation Expense (403)	0	0	0	8
Derived	822,742		822,742	9
Total (Acct. 403)	822,742	0	822,742	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	1,054,503		1,054,503	15
Total (Acct. 408)	1,054,503	0	1,054,503	16
TOTAL UTILITY OPERATING INCOME	1,583,634	0	1,583,634	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	1,308		1,308	23
Interest on general investments	65,008		65,008	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	48,854		48,854	25
Total (Acct. 419)	115,170	0	115,170	26
Miscellaneous Nonoperating Income (421)	0	0	0	27
Contributed Plant - Water		1,650	1,650	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	1,650	1,650	30
TOTAL OTHER INCOME	115,170	1,650	116,820	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		237,087	237,087	37
Total (Acct. 426)	0	237,087	237,087	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	237,087	114,887	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	595,784		595,784	42
Total (Acct. 427)	595,784	0	595,784	43
Amortization of Debt Discount and Expense (428)	0	0	0	44
Bond Issue Expense	83,161		83,161	45
Total (Acct. 428)	83,161	0	83,161	46
Amortization of Premium on Debt--Cr. (429)	0	0	0	47
Bond Premium	26,736		26,736	48
Total (Acct. 429)	26,736	0	26,736	49
Interest on Debt to Municipality (430)	0	0	0	50
Derived	8,672		8,672	51
Total (Acct. 430)	8,672	0	8,672	52
Other Interest Expense (431)	0	0	0	53
Derived	0		0	54
Total (Acct. 431)	0	0	0	55
TOTAL INTEREST CHARGES	660,881	0	660,881	56
NET INCOME	1,160,123	(235,437)	924,686	57
EARNED SURPLUS	0	0	0	58
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	59
Derived	15,325,425	10,749,986	26,075,411	60
Total (Acct. 216)	15,325,425	10,749,986	26,075,411	61
Balance Transferred from Income (433)	0	0	0	62
Derived	1,160,123	(235,437)	924,686	63
Total (Acct. 433)	1,160,123	(235,437)	924,686	64
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	16,485,548	10,514,549	27,000,097	65

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	9,157,996				9,157,996	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	9,157,996	0	0	0	9,157,996	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	1,290,807	54,677	1,345,484	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	3,330		3,330	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	54,677	(54,677)	0	19
Total Payroll	1,348,814	0	1,348,814	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	21.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	67,355,041	65,536,409	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	17,720,880	16,809,610	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	49,634,161	48,726,799	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)	3,281,021	2,619,733	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	3,283,705	2,622,417	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	6,013,977	2,528,261	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	79,464	1,127,727	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,773,391	2,736,210	23
Other Accounts Receivable (143)	227,078	264,931	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	6,380	0	26
Plant Materials and Operating Supplies (154)	145,566	174,780	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	8,833	7,838	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	9,256,689	6,841,747	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)	(8,769)	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	238,818	554,277	42
Total Deferred Debits	230,049	554,277	43
TOTAL ASSETS AND OTHER DEBITS	62,404,604	58,745,240	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)	11,219,902	10,997,707	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	27,000,097	26,075,411	5
Total Proprietary Capital	38,219,999	37,073,118	6
LONG-TERM DEBT			7
Bonds (221)	21,270,000	18,500,000	8
Advances from Municipality (223)	180,393	205,980	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	21,450,393	18,705,980	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	318,527	313,095	14
Payables to Municipality (233)	979,558	1,167,751	15
Customer Deposits (235)	0	250	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	308,670	274,810	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	140,275	195,945	20
Total Current and Accrued Liabilities	1,747,030	1,951,851	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	300,093	234,137	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	687,089	780,154	25
Total Deferred Credits	987,182	1,014,291	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	62,404,604	58,745,240	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	65,536,409	0	0	0	2
	65,536,409	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	51,377,609				5
Utility Plant in Service - Contributed Plant (101.2)	15,977,432				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	67,355,041	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)	12,173,461				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,547,419				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	17,720,880	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	49,634,161	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)	11,499,278	0	0	0	11,499,278	1
Credits during year						2
Charged Depreciation Expense (403)	822,742				822,742	3
Depreciation Expense on Meters Charged to Sewer	54,033				54,033	4
Salvage	0				0	5
Depreciation Expense on Tools and Work Expense Allocated	18,993				18,993	6
Total credits	895,768	0	0	0	895,768	7
Debits during year						8
Book Cost of Plant Retired	221,585				221,585	9
Cost of Removal	0				0	10
Total debits	221,585	0	0	0	221,585	11
Balance end of year (111.1)	12,173,461	0	0	0	12,173,461	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	5,310,332	0	0	0	5,310,332	1
Credits during year						2
Charged Other Income Deductions (426)	237,087				237,087	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	237,087	0	0	0	237,087	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)	5,547,419	0	0	0	5,547,419	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)	145,566	174,780	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	145,566	174,780	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	5,176	429	32,076	6
Series 2011 Premium	3,447	429	5,765	7
Series 2016 Premium	11,589	429	111,746	8
Series 2017 Premium	5,499	429	58,839	9
Series 2018 Premium	1,025	429	91,667	10
Total	26,736		300,093	11

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	10,997,707	1
Storm Water - Mains	215,960	2
TIF Funding - Mains	6,235	3
Balance end of year	11,219,902	4

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%	5,925,000 *	1
Mtge Revenue Bonds Series 2011	11/29/2011	01/01/2022	2.50%	1,075,000 *	2
Mtge Revenue Bonds Series 2013	11/19/2013	01/01/2034	2.99%	3,825,000 *	3
Mtge Revenue Bonds Series 2016	06/21/2016	01/01/2036	2.66%	3,825,000 *	4
Mtge Revenue Bonds Series 2017	11/03/2017	01/01/2037	3.00%	3,000,000 *	5
Mtge Revenue Bonds Series 2018	11/20/2018	07/01/2038	3.50%	3,620,000 *	6
Total				21,270,000	7

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 2018, the City of Wauwatosa issued \$3,620,000 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%	180,393 *	2
Total for Account 223				180,393	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	1,054,503	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	26,123	5
Total accruals and other credits	1,080,626	6
County, state and local taxes		7
Social Security taxes	83,126	8
PSC Remainder Assessment	8,268	9
Gross Receipts Tax		10
2018 Tax Equivalent reclassified to account 233	989,232	11
Total payments and other debits	1,080,626	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	113,968	217,938	222,938	108,968	2
MTGE REVENUE BONDS SERIES 2011	17,687	29,750	32,563	14,874	3
MTGE REVENUE BONDS SERIES 2013	70,870	136,488	139,113	68,245	4
MTGE REVENUE BONDS SERIES 2016	54,610	105,719	107,469	52,860	5
MTGE REVENUE BONDS SERIES 2017	14,500	90,000	59,500	45,000	6
MTGE REVENUE BONDS SERIES 2018		15,889	0	15,889	7
Subtotal Bonds (221)	271,635	595,784	561,583	305,836	8
Advances from Municipality (223)	0	0	0	0	9
WRS UNFUNDED LIABILITY DEBT	3,175	8,672	9,013	2,834	10
Subtotal Advances from Municipality (223)	3,175	8,672	9,013	2,834	11
Other Long-Term Debt (224)	0	0	0	0	12
None				0	13
Subtotal Other Long-Term Debt (224)	0	0	0	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	274,810	604,456	570,596	308,670	21

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	1,492,277	2
Special redemption fund investments	1,788,744	3
Total (Acct. 125)	3,281,021	4
Cash and Working Funds (131)	0	5
Cash	6,013,977	6
Total (Acct. 131)	6,013,977	7
Special Deposits (134)	0	8
Deposits for postage	2,000	9
Total (Acct. 134)	2,000	10
Temporary Cash Investments (136)	0	11
General account investments	79,464	12
Total (Acct. 136)	79,464	13
Customer Accounts Receivable (142)	0	14
Water	2,773,391	15
Total (Acct. 142)	2,773,391	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Receivable for hydrant damage	39,370	20
Reimbursement from Wis DOT	187,708	21
Total (Acct. 143)	227,078	22
Receivables from Municipality (145)	0	23
Miscellaneous Receivables	114	24
Sanitary Sewer Reserve	6,266	25
Total (Acct. 145)	6,380	26
Prepayments (165)	0	27
Prepaid insurance	1,660	28
Prepaid remainder assessment	7,173	29
Total (Acct. 165)	8,833	30
Preliminary Survey and Investigation Charges (183)	0	31
Inspection Charges	(8,769)	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.

Total (Acct. 183)	(8,769)	33
Miscellaneous Deferred Debits (186)	0	34
WRS Pension	238,818	35
Total (Acct. 186)	238,818	36
Accounts Payable (232)	0	37
Accounts Payable	318,527	38
Total (Acct. 232)	318,527	39
Payables to Municipality (233)	0	40
Tax equivalent	979,558	41
Total (Acct. 233)	979,558	42
Miscellaneous Current and Accrued Liabilities (242)	0	43
Accrued payroll	76,599	44
Accrued WRF expense	5,020	45
Net Pension Liability	53,039	46
Social Security Payable	5,617	47
Total (Acct. 242)	140,275	48
Other Deferred Credits (253)	0	49
Regulatory Liability	611,000	50
Accrued Vacation	76,089	51
Total (Acct. 253)	687,089	52

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.

None.

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)	50,120,083				50,120,083	2
Materials and Supplies	160,173				160,173	3
Less Average						4
Reserve for Depreciation (111.1)	11,836,369				11,836,369	5
Customer Advances for Construction					0	6
Regulatory Liability	672,100				672,100	7
Average Net Rate Base	37,771,787	0	0	0	37,771,787	8
Net Operating Income	1,583,634				1,583,634	9
Net Operating Income as a percent of Average Net Rate Base	4.19%	N/A	N/A	N/A	4.19%	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	733,200	0	0	0	733,200	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	611,000	0	0	0	611,000	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 20, 2018 the City of Wauwatosa Issued \$3,620,000 Waterworks 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)	8,738,173	8,761,041	2
Total Sales of Water	8,738,173	8,761,041	3
Other Operating Revenues			4
Forfeited Discounts (470)	95,268	88,057	5
Rents from Water Property (472)	257,694	241,647	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	66,861	64,479	8
Total Other Operating Revenues	419,823	394,183	9
Total Operating Revenues	9,157,996	9,155,224	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,607,033	2,610,163	12
Pumping Expenses (620-633)	446,565	344,111	13
Water Treatment Expenses (640-652)	6,894	5,923	14
Transmission and Distribution Expenses (660-678)	1,617,344	1,409,591	15
Customer Accounts Expenses (901-906)	66,719	61,406	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	952,562	931,552	18
Total Operation and Maintenance Expenses	5,697,117	5,362,746	19
Other Operating Expenses			20
Depreciation Expense (403)	822,742	765,803	21
Amortization Expense (404-407)			22
Taxes (408)	1,054,503	1,013,290	23
Total Other Operating Expenses	1,877,245	1,779,093	24
Total Operating Expenses	7,574,362	7,141,839	25
NET OPERATING INCOME	1,583,634	2,013,385	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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- 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	1,297	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	1,297	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,339	705,683	4,407,467	10
Commercial (461.2)	794	351,668	1,842,327	11
Industrial (461.3)	20	109,958	494,261	12
Public Authority (461.4)	51	46,829	248,240	13
Multifamily Residential (461.5)	328	124,044	621,514	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,532	1,338,182	7,613,809	16
Private Fire Protection Service (462)	250		102,612	17
Public Fire Protection Service (463)	15,552		1,020,455	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,354	1,338,482	8,738,173	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)	1,020,455	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)	1,020,455	5
Forfeited Discounts (470)		6
Customer late payment charges	95,268	7
Total Forfeited Discounts (470)	95,268	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	257,694	10
Total Rents from Water Property (472)	257,694	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	62,460 *	16
Misc Service Revenues	4,401	17
Total Other Water Revenues (474)	66,861	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.

Account 474 - Return on net investment in meters charged to sewer department calculated as allowable and recorded here in the amount of \$62,460.

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)		2,606,671	2,606,671	2,609,779	4
Miscellaneous Expenses (603)		362	362	384	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	2,607,033	2,607,033	2,610,163	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		357	357	1,131	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		105,805	105,805	117,784	19
Pumping Labor and Expenses (624)	234,084		234,084	187,819 *	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		8,492	8,492	8,093	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	633	92,635	93,268	6,082 *	25
Maintenance of Power Production Equipment (632)		626	626	9,088	26
Maintenance of Pumping Equipment (633)		3,933	3,933	14,114 *	27
Total Pumping Expenses	234,717	211,848	446,565	344,111	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)		6,894	6,894	5,923	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	6,894	6,894	5,923	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40
Storage Facilities Expenses (661)		3,393	3,393	3,184	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)	45,151	22,615	67,766	50,429	* 42
Meter Expenses (663)	52,176		52,176	51,431	43
Customer Installations Expenses (664)		22,364	22,364	22,142	44
Miscellaneous Expenses (665)	27,265	28,086	55,351	2,698	* 45
Rents (666)		15,569	15,569	14,935	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)		281,675	281,675	261,525	49
Maintenance of Transmission and Distribution Mains (673)	549,703	359,420	909,123	788,968	50
Maintenance of Services (675)	19,553	96,381	115,934	121,092	51
Maintenance of Meters (676)	41,026		41,026	43,052	52
Maintenance of Hydrants (677)	52,967		52,967	50,135	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	787,841	829,503	1,617,344	1,409,591	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	9,758		9,758	16,995	58
Customer Records and Collection Expenses (903)	56,961		56,961	44,411	* 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	66,719	0	66,719	61,406	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	201,530		201,530	239,917	* 68
Office Supplies and Expenses (921)		27,589	27,589	24,008	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		218,905	218,905	165,432	* 71
Property Insurance (924)		7,778	7,778	7,792	72
Injuries and Damages (925)		30,522	30,522	3,924	* 73
Employee Pensions and Benefits (926)		439,203	439,203	430,392	74
Regulatory Commission Expenses (928)			0	348	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		7,678	7,678	4,749	77
Rents (931)		11,850	11,850	16,070	78
Maintenance of General Plant (932)		7,507	7,507	38,920	* 79
Total Administrative and General Expenses	201,530	751,032	952,562	931,552	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,290,807	4,406,310	5,697,117	5,362,746	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 624 - Increase in labor expenses is attributed to the filling of vacant positions and shifting of duties during 2018.

Account 631 - Increase is attributed to repair and maintenance which was completed on the roof of the pump house.

Account 633 - Decrease is a result of only performing necessary maintenance on pumping equipment. This is due to the fact that all pumping equipment is expected to be replaced over the coming years starting in 2019. A current design study is underway.

Account 662 - Increase is attributed to a higher number of water sample tests performed and increased technology used in the field.

Account 665 - Increase is attributed to the extra effort associated with bringing GIS in house and surveying for more accurate information.

Account 903 - Increase in labor expenses is attributed to the filling of vacancy during 2018 and the process of upgrading current technology.

Account 920 - Decrease is the direct result of a new account manager which earns a lower salary and allocated a portion of earnings to the Finance Department.

Account 923 - Increase is attributed to additional studies to address the North Ave. Main received from Milwaukee County, Rate Discussions and Water Supply associated with the Milwaukee Regional Medical College, and discussions regarding the Milwaukee Water Works rate case.

Account 925 - The Utility experienced higher claims expense related to workers compensation claims in the current year.

Account 932 - The prior year was high due to the purchase of approximately \$38,000 in SCADA computer and software upgrades which were not reoccurring costs.

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	989,231	950,273	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	26,123	22,279	2
Net Property Tax Equivalent	963,108	927,994	3
Social Security	93,783	91,027	4
PSC Remainder Assessment	8,268	7,548	5
Social security alloc to plant	(2,694)	(4,712)	6
Social security alloc to sewer	(7,962)	(8,567)	7
Total Tax Expense	1,054,503	1,013,290	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	5.481700
3. Local Tax Rate	mills	7.972766
4. School Tax Rate	mills	8.622615
5. Vocational School Tax Rate	mills	1.369858
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.894427
8. Total Tax Rate	mills	25.341366
9. Less: State Credit	mills	1.569630
11. Net Tax Rate	mills	23.771736

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.972766
13. Combined School Tax Rate	mills	9.992473
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.965239
16. Total Tax Rate	mills	25.341366
17. Ratio of Local and School Tax to Total	dec.	0.708929
18. Total Tax Net of State Credit	mills	23.771736
19. Net Local and School Tax Rate	mills	16.852482
20. Utility Plant, Jan 1	\$	65,536,409
21. Materials & Supplies	\$	174,780
22. Subtotal	\$	65,711,189
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	65,711,189
25. Assessment Ratio	dec.	0.893295
26. Assessed Value	\$	58,699,477
27. Net Local and School Tax Rate	mills	16.852482
28. Tax Equiv. Computed for Current Year	\$	989,231

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	65,536,409
2. Materials & Supplies	\$	174,780
3. Subtotal	\$	65,711,189
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	65,711,189
6. Assessed Value	\$	58,699,477
7. Tax Equiv. Computed for Current Year	\$	989,231
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)	\$	989,231

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 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)	891,969				891,969	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	1,870,728	0	0	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)	33,654,113	2,142,802	13,314		35,783,601	34
Services (345)	3,153,512	426,107	11,158		3,568,461	35
Meters (346)	2,715,215	22,422	159,031		2,578,606	36
Hydrants (348)	3,411,813	144,621	38,082		3,518,352	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	45,357,546	2,735,952	221,585	0	47,871,913	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)	327,471	685			328,156	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	662,678	685	0	0	663,363	53
Total utility plant in service directly assignable	48,862,557	2,736,637	221,585	0	51,377,609	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	48,862,557	2,736,637	221,585	0	51,377,609	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)	12,473,381				12,473,381	34
Services (345)	2,178,439	1,650			2,180,089	35
Meters (346)	789,573				789,573	36
Hydrants (348)	534,389				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	15,975,782	1,650	0	0	15,977,432	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	15,975,782	1,650	0	0	15,977,432	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	15,975,782	1,650	0	0	15,977,432	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 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)	
SOURCE OF SUPPLY PLANT									1
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)	485,232	1.80%	16,453					501,685	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	485,232		16,453	0	0	0	0	501,685	8
PUMPING PLANT									9
Structures and Improvements (321)	629,317	3.20%	23,970					653,287	10
Other Power Production Equipment (323)	188,964	4.40%	0					188,964	11
Electric Pumping Equipment (325)	760,087	4.40%	22,067					782,154	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,578,368		46,037	0	0	0	0	1,624,405	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	11,171	3.30%	0					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									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	1,559,837	1.90%	45,062					1,604,899	24
Transmission and Distribution Mains (343)	4,899,674	1.30%	437,503	13,314				5,323,863	25
Services (345)	1,223,148	2.90%	91,452	11,158				1,303,442	26
Meters (346)	117,760	5.50%	149,335	159,031				108,064	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)	1,048,956	2.20%	75,062	38,082				1,085,936	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	8,849,375		798,414	221,585	0	0	0	9,426,204	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	10,068	5.80%	0					10,068	33
Computer Equipment (391.1)	96,631	26.70%	0					96,631	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,728	5.80%	0					2,728	36
Tools, Shop and Garage Equipment (394)	255,797	5.80%	18,992					274,789	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	9,240	15.00%	0					9,240	40
SCADA Equipment (397.1)	200,668	9.20%	15,872					216,540	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	575,132		34,864	0	0	0	0	609,996	43
Total accum. prov. directly assignable	11,499,278		895,768	221,585	0	0	0	12,173,461	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	11,499,278		895,768	221,585	0	0	0	12,173,461	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)	
SOURCE OF SUPPLY PLANT									1
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									9
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									16
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									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	2,657,361	1.30%	162,158					2,819,519	25
Services (345)	1,744,999	2.90%	63,175					1,808,174	26
Meters (346)	789,573	5.50%	0					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)	118,399	2.20%	11,754					130,153	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	5,310,332		237,087	0	0	0	0	5,547,419	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	5,310,332		237,087	0	0	0	0	5,547,419	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	5,310,332		237,087	0	0	0	0	5,547,419	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	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 **1897-2018**
 (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						147,720	147,720	1
February						129,904	129,904	2
March						124,621	124,621	3
April						132,615	132,615	4
May						145,017	145,017	5
June						135,479	135,479	6
July						164,778	164,778	7
August						161,173	161,173	8
September						127,645	127,645	9
October						132,757	132,757	10
November						120,293	120,293	11
December						114,457	114,457	12
TOTAL	0	0	0	0	0	1,636,459	1,636,459	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)	1,636,459
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,636,459
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	1,338,482
Gallons (000s) of Non-Revenue Water	297,977
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	22,195
Subtotal: Unbilled Authorized Consumption	22,195
Total Water Loss	275,782
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	1,600
Subtotal Apparent Losses	1,600
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	20,342
Gallons (000s) estimated due to unreported and background leakage	253,840
Subtotal Real Losses (leakage)	274,182
Non-Revenue Water as percentage of net water supplied	18%
Total Water Loss as percentage of net water supplied	17%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	6,056
Date of maximum	07/15/2018
Cause of maximum	
Lawn Sprinkling	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,773
Date of minimum	11/12/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,121,961
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	67
Number of service breaks repaired this year	37

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)	Pump					Pump Motor or Standby Engine				
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
BLANCHARD # 1	7300 W BLANCHARD ST	Primary	Distribution	1992	Centrifugal	1,500	1992	Electric	30	1
BLANCHARD # 2	7300 W BLANCHARD ST	Primary	Distribution	1992	Centrifugal	1,500	1992	Electric	30	2
BLANCHARD # 3	7300 W BLANCHARD ST	Booster	Distribution	1992	Centrifugal	1,500	1992	Electric	75	3
BLANCHARD # 4	7300 W BLANCHARD ST	Booster	Distribution	1992	Centrifugal	1,500	1992	Electric	75	4
GLENVIEW # 1	108 N GLENVIEW AVE	Primary	Distribution	1977	Centrifugal	2,100	1977	Electric	25	5
N 64TH STREET # 1	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	3,750	1965	Electric	100	6
N 64TH STREET # 2	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	3,750	1965	Electric	100	7
N 64TH STREET # 3	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	1,170	1965	Electric	50	8
N 64TH STREET # 4	2630 N 64 STREET	Primary	Distribution	1965	Vertical Turbine	1,170	1965	Electric	50	9
N 64TH STREET TRANSFER PUMP	2630 N 64 STREET	Booster	Distribution	2013	Vertical Turbine	2,700	2013	Electric	125	10
POTTER RD # 1	11000 W POTTER RD	Booster	Distribution	1964	Centrifugal	1,940	1989	Electric	125	11
POTTER RD # 2	11000 W POTTER RD	Booster	Distribution	1964	Centrifugal	3,125	1964	Electric	150	12
POTTER RD # 3	11000 W POTTER RD	Primary	Distribution	1989	Centrifugal	1,400	1989	Electric	40	13
POTTER RD # 4	11000 W POTTER RD	Primary	Distribution	1989	Centrifugal	2,100	1989	Electric	60	14

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
County	7	1954	Elevated Tank	Steel	203	500,000	4
Feerick	4	1989	Elevated Tank	Steel	176	1,000,000	5
Glenview Avenue	5	1928	Elevated Tank	Steel	192	1,000,000	6
Potter Road	6	1964	Reservoir	Steel	9	2,500,000	7

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	523,198	406	5,834		517,770	1
Other Plastic	Distribution	6	609				609	2
Other Metal	Distribution	8	215,065	7,071	670		221,466	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	170,672	455			171,127	8
Other Plastic	Distribution	12	2,617				2,617	9
Other Metal	Supply	16	279				279	10
Other Metal	Transmission	16	93,530				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			1,074,168	7,932	6,504		1,075,596	19
Total Utility			1,074,168	7,932	6,504		1,075,596	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	3,751		3		3,748		1
Lead	0.750	4,749		85		4,664	1,240	2
Other Metal	0.750	6,610			(71)	6,539		3
Other Metal	1.250	902	23	4	71	992		4
Other Plastic	1.250		68			68		* 5
Other Metal	1.500	462		1		461		6
Other Metal	2.000	95		1		94		7
Other Metal	3.000	36		1		35		8
Other Metal	4.000	24		1		23		9
Other Metal	6.000	73	7			80		10
Other Metal	8.000	36				36		11
Other Metal	10.000	4				4		12
Other Metal	12.000	1				1		13
Utility Total		16,743	98	96	0	16,745	1,240	14

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.

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

Adjustments represent a reclassification of service lines to correct improper classification of additions made in the previous year.

General Footnote

Additions made for Other Plastic with 1.2500 diameter consist of high-density polyethylene (HDPE) which is used to replace lead based service lines.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	7,826		363	(24)	7,439	378	5,741	122	1	3	34						1,538	7,439	1
3/4	9,381		627	24	8,778	617	8,421	207	5		145							8,778	2
1	520		20		500	23	146	156	1	3	79						115	500	3
1 1/2	242		31		211	94	27	152	1	5	25						1	211	4
2	184	2	3		183	2	4	87	2	14	20						56	183	* 5
3	83	4	0		87	0		41	5	9	18						14	87	6
4	28	1	0		29	0		14	1	7	4						3	29	7
6	16		0	1	17	16		5	2	10								17	* 8
8	4		0	6	10	4		6	1		3							10	* 9
10	3		0	2	5	4		4	1									5	* 10
Total	18,287	7	1,044	9	17,259	1,138	14,339	794	20	51	328						1,727	17,259	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

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

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

Meters (Page W-23)

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

Adjustments to meters were based on review of meters in service based on additional information gathered during the year.

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	2,198	26	26		2,198	2
Total Fire Hydrants	2,198	26	26	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	1,557
Number of Distribution System Valves end of year	5,588
Number of Distribution Valves operated during Year	583

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)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Copper	0.500	4				4			1
Lead	0.625	70				70			2
Copper	0.625	2				2			3
Lead	0.750	2,214			(2)	2,212			4
Copper	0.750	182			1	183			5
Lead	1.000	6,364			(7)	6,357			6
Copper	1.000	5,086			6	5,092			7
PVC	1.000	4			1	5			8
HDPE	1.250	17	1		7	25			9
Lead	1.250	45				45			10
Copper	1.250	338			3	341			11
PVC	1.250	8				8			12
HDPE	1.500	1				1			13
Lead	1.500	4				4			14
Copper	1.500	183			(1)	182			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			(1)	34			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
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

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.

PVC	6.000	1		1	33
Ductile Iron, Lined (late 1960's to present)	8.000	16	1	17	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	1	8	14,905

Privately-Owned Water Service Lines

- | |
|---|
| <ul style="list-style-type: none">• The privately owned service line is the pipe from the curb stop to the meter.• Explain all reported adjustments in columns(f) as a schedule footnote.• Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.• Separate reporting of service lines by diameter and pipe material. |
|---|

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

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

Service later is privately owned and was financed by the owner of the lateral.

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

Adjustments were made to more accurately report the balances shown as of the first of the year. Given that this schedule was new for 2017, more accurate information was gathered for appropriate presentation.

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

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