



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, 2019

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.

Filed: 05/22/2020

Water Service Started Date: 01/01/1898

DNR Public Water System ID: 24105961

Safe Drinking Water Information System (SDWIS) Total Population Served: 49064

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: **5/22/2020**

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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
10401 Innovation Drive, Suite 300
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: 07/03/2019

Period covered by most recent audit: 2018

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

Name: Jacob Lenell

Title: Principal

Organization Name: CliftonLarsonAllen, LLP

USPS Address: 1401 Innovation Drive, Suite 300

City State Zip Milwaukee, WI 53226

Telephone: (414) 476-1880

Email Address: jacob.lenell@claconnect.com

Report Preparation

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

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

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, 2019, 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
May 22, 2020

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	8,916,055	9,157,996	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	5,488,220	5,697,117	4
Depreciation Expense (403)	813,970	822,742	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,193,418	1,054,503	7
Total Operating Expenses	7,495,608	7,574,362	8
Net Operating Income	1,420,447	1,583,634	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	1,420,447	1,583,634	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)	207,318	115,170	16
Miscellaneous Nonoperating Income (421)	2,475	1,650	17
Total Other Income	209,793	116,820	18
Total Income	1,630,240	1,700,454	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(122,200)	(122,200)	21
Other Income Deductions (426)	237,134	237,087	22
Total Miscellaneous Income Deductions	114,934	114,887	23
Income Before Interest Charges	1,515,306	1,585,567	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	680,058	595,784	26
Amortization of Debt Discount and Expense (428)	74,650	83,161	27
Amortization of Premium on Debt--Cr. (429)	27,497	26,736	28
Interest on Debt to Municipality (430)	26,752	8,672	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	753,963	660,881	32
Net Income	761,343	924,686	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	27,000,097	26,075,411	35
Balance Transferred from Income (433)	761,343	924,686	36
Miscellaneous Credits to Surplus (434)	32,076		37
Miscellaneous Debits to Surplus--Debit (435)	43,799		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	27,749,717	27,000,097	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.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	8,916,055		8,916,055	3
Total (Acct. 400)	8,916,055	0	8,916,055	4
Operation and Maintenance Expense (401-402)				5
Derived	5,488,220		5,488,220	6
Total (Acct. 401-402)	5,488,220	0	5,488,220	7
Depreciation Expense (403)				8
Derived	813,970		813,970	9
Total (Acct. 403)	813,970	0	813,970	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,193,418		1,193,418	15
Total (Acct. 408)	1,193,418	0	1,193,418	16
TOTAL UTILITY OPERATING INCOME	1,420,447	0	1,420,447	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
Interest on bond investments	3,705		3,705	23
Interest on general investments	145,402		145,402	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	58,211		58,211	25
Total (Acct. 419)	207,318	0	207,318	26
Miscellaneous Nonoperating Income (421)				27
Contributed Plant - Water		2,475	2,475	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	2,475	2,475	30
TOTAL OTHER INCOME	207,318	2,475	209,793	31
MISCELLANEOUS INCOME DEDUCTIONS				32
Miscellaneous Amortization (425)				33
Regulatory Liability (253) Amortization	(122,200)		(122,200)	34
Total (Acct. 425)	(122,200)	0	(122,200)	35
Other Income Deductions (426)				36
Depreciation Expense on Contributed Plant - Water		237,134	237,134	37
Total (Acct. 426)	0	237,134	237,134	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	237,134	114,934	39

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.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST CHARGES				40
Interest on Long-Term Debt (427)				41
Derived	680,058		680,058	42
Total (Acct. 427)	680,058	0	680,058	43
Amortization of Debt Discount and Expense (428)				44
Bond Issue Expense	74,650		74,650	45
Total (Acct. 428)	74,650	0	74,650	46
Amortization of Premium on Debt--Cr. (429)				47
Bond Premium	27,497		27,497	48
Total (Acct. 429)	27,497	0	27,497	49
Interest on Debt to Municipality (430)				50
Derived	26,752		26,752	51
Total (Acct. 430)	26,752	0	26,752	52
Other Interest Expense (431)				53
Derived	0		0	54
Total (Acct. 431)	0	0	0	55
TOTAL INTEREST CHARGES	753,963	0	753,963	56
NET INCOME	996,002	(234,659)	761,343	57
EARNED SURPLUS				58
Unappropriated Earned Surplus (Beginning of Year) (216)				59
Derived	16,485,548	10,514,549	27,000,097	60
Total (Acct. 216)	16,485,548	10,514,549	27,000,097	61
Balance Transferred from Income (433)				62
Derived	996,002	(234,659)	761,343	63
Total (Acct. 433)	996,002	(234,659)	761,343	64
Miscellaneous Credits to Surplus (434)				65
Write off of refunded premium on debt	32,076		32,076	66
Total (Acct. 434)	32,076	0	32,076	67
Miscellaneous Debits to Surplus--Debit (435)				68
Change in estimated reimbursements	43,799		43,799	69
Total (Acct. 435)	43,799	0	43,799	70
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	17,469,827	10,279,890	27,749,717	71

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	8,916,055				8,916,055	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	8,916,055	0	0	0	8,916,055	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.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,201,375	57,082	1,258,457	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	1,967		1,967	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	57,082	(57,082)	0	19
Total Payroll	1,260,424	0	1,260,424	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	20.9	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)	69,254,396	67,355,041	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	18,708,950	17,720,880	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	50,545,446	49,634,161	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	2,684	2,684	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	2,801,451	3,281,021	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	2,804,135	3,283,705	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	5,448,091	6,013,977	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	2,645,073	79,464	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,588,060	2,773,391	23
Other Accounts Receivable (143)	22,035	227,078	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	7,920	6,380	26
Plant Materials and Operating Supplies (154)	154,655	145,566	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	16,068	8,833	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	203,414	0	34
Total Current and Accrued Assets	11,087,316	9,256,689	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)	(9,200)	(8,769)	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	0	238,818	42
Total Deferred Debits	(9,200)	230,049	43
TOTAL ASSETS AND OTHER DEBITS	64,427,697	62,404,604	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)	11,284,902	11,219,902	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	27,749,717	27,000,097	5
Total Proprietary Capital	39,034,619	38,219,999	6
LONG-TERM DEBT			7
Bonds (221)	14,705,000	21,270,000	8
Advances from Municipality (223)	7,378,738	180,393	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	22,083,738	21,450,393	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	633,875	318,527	14
Payables to Municipality (233)	856,511	979,558	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	361,680	308,670	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	100,463	140,275	20
Total Current and Accrued Liabilities	1,952,529	1,747,030	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	773,373	300,093	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	583,438	687,089	25
Total Deferred Credits	1,356,811	987,182	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	64,427,697	62,404,604	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	67,355,041	0	0	0	2
	67,355,041	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	53,160,190				5
Utility Plant in Service - Contributed Plant (101.2)	15,968,506				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)	125,700				11
Total Utility Plant	69,254,396	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)	12,935,798				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,773,152				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	18,708,950	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	50,545,446	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)	12,173,461	0	0	0	12,173,461	1
Credits during year						2
Charged Depreciation Expense (403)	813,970				813,970	3
Depreciation Expense on Meters Charged to Sewer	72,395				72,395	4
Salvage	0				0	5
Depreciation Expense on Tools and Work Expense	19,033				19,033	6
Total credits	905,398	0	0	0	905,398	7
Debits during year						8
Book Cost of Plant Retired	141,961				141,961	9
Cost of Removal	0				0	10
Adjustments	1,100				1,100	11
Total debits	143,061	0	0	0	143,061	12
Balance end of year (111.1)	12,935,798	0	0	0	12,935,798	13

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)	5,547,419	0	0	0	5,547,419	1
Credits during year						2
Charged Other Income Deductions (426)	237,134				237,134	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	237,134	0	0	0	237,134	6
Debits during year						7
Book Cost of Plant Retired	11,401				11,401	8
Cost of Removal	0				0	9
Total debits	11,401	0	0	0	11,401	10
Balance end of year (111.2)	5,773,152	0	0	0	5,773,152	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	1
Land & land rights	2,684			2,684	2
Total Nonutility Property (121)	2,684	0	0	2,684	3
Less accum. prov. depr. & amort. (122)	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)	154,655	145,566	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	154,655	145,566	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	32,076	434	0	6
Series 2011 Premium	2,723	429	3,042	7
Series 2016 Premium	11,013	429	100,733	8
Series 2017 Premium	5,316	429	53,523	9
Series 2018 Premium	8,445	429	83,222	10
Series 2019 Premium	0	429	532,853	11
Total	59,573		773,373	12

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		11,219,902	1
Storm Water - Mains		65,000	2
Balance end of year		11,284,902	3

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mtge Revenue Bonds Series 2010	10/25/2010	01/01/2029	3.50%	275,000	1
Mtge Revenue Bonds Series 2011	11/29/2011	01/01/2022	2.50%	825,000	2
Mtge Revenue Bonds Series 2013	11/19/2013	01/01/2034	2.99%	3,650,000	3
Mtge Revenue Bonds Series 2016	06/21/2016	01/01/2036	2.66%	3,650,000	4
Mtge Revenue Bonds Series 2017	11/03/2017	01/01/2037	3.00%	2,900,000	5
Mtge Revenue Bonds Series 2018	11/20/2018	07/01/2038	3.50%	3,405,000	6
Total				14,705,000	7

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2019A GO Bond issue water utility portion	12/02/2019	12/01/2039	3.00%	7,225,000 *	2
WRS Unfunded Liability Debt	01/25/2005	03/01/2024	3.40%	153,738	3
Total for Account 223				7,378,738	4

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

In December 2019, the City of Wauwatosa issued \$12,765,000 in General Obligation Corporate Purpose Bonds. Bond proceeds of \$7,225,000 were issued for support of new money projects and refunding for the Water Utility.

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,193,418	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	28,098	5
Total accruals and other credits	1,221,516	6
County, state and local taxes		7
Social Security taxes	85,909	8
PSC Remainder Assessment	9,379	9
Gross Receipts Tax		10
2019 Tax Equivalent reclassified to account 233	1,126,228	11
Total payments and other debits	1,221,516	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	108,968	206,938	212,437	103,469	2
MTGE REVENUE BONDS SERIES 2011	14,874	23,501	26,625	11,750	3
MTGE REVENUE BONDS SERIES 2013	68,245	131,237	133,863	65,619	4
MTGE REVENUE BONDS SERIES 2016	52,860	100,467	103,093	50,234	5
MTGE REVENUE BONDS SERIES 2017	45,000	87,000	88,500	43,500	6
MTGE REVENUE BONDS SERIES 2018	15,889	130,915	81,347	65,457	7
Subtotal Bonds (221)	305,836	680,058	645,865	340,029	8
Advances from Municipality (223)	0	0	0	0	9
2019A GO Bond Water Utility Portion		19,195	0	19,195	10
WRS UNFUNDED LIABILITY DEBT	2,834	7,557	7,935	2,456	11
Subtotal Advances from Municipality (223)	2,834	26,752	7,935	21,651	12
Other Long-Term Debt (224)	0	0	0	0	13
None				0	14
Subtotal Other Long-Term Debt (224)	0	0	0	0	15
Notes Payable (231)	0	0	0	0	16
None				0	17
Subtotal Notes Payable (231)	0	0	0	0	18
Customer Deposits (235)	0	0	0	0	19
None				0	20
Subtotal Customer Deposits (235)	0	0	0	0	21
Total	308,670	706,810	653,800	361,680	22

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	1,468,409	2
Special redemption fund investments	1,333,042	3
Total (Acct. 125)	2,801,451	4
Cash and Working Funds (131)	0	5
Cash	5,448,091	6
Total (Acct. 131)	5,448,091	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	2,645,073	12
Total (Acct. 136)	2,645,073	13
Customer Accounts Receivable (142)	0	14
Water	2,588,060	15
Total (Acct. 142)	2,588,060	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Receivable for hydrant damage	20,282	20
Reimbursement from Wis DOT	1,753	21
Total (Acct. 143)	22,035	22
Receivables from Municipality (145)	0	23
Sanitary Sewer Reserve	7,920	24
Total (Acct. 145)	7,920	25
Prepayments (165)	0	26
Prepaid insurance	9,451	27
Prepaid remainder assessment	6,617	28
Total (Acct. 165)	16,068	29
Miscellaneous Current and Accrued Assets (174)	0	30
Net Pension Asset	203,414	31
Total (Acct. 174)	203,414	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.

Preliminary Survey and Investigation Charges (183)	0	33
Inspection Charges	(9,200)	34
Total (Acct. 183)	(9,200)	35
Accounts Payable (232)	0	36
Accounts Payable	633,875	37
Total (Acct. 232)	633,875	38
Payables to Municipality (233)	0	39
Other shared activities	(115,194)	40
Tax equivalent	971,705	41
Total (Acct. 233)	856,511	42
Miscellaneous Current and Accrued Liabilities (242)	0	43
Accrued payroll	88,039	44
Accrued WRF expense	5,946	45
Social Security Payable	6,478	46
Total (Acct. 242)	100,463	47
Other Deferred Credits (253)	0	48
Regulatory Liability	488,800	49
Accrued Vacation	77,003	50
Pension Regulatory Asset	17,635	51
Total (Acct. 253)	583,438	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.

233 - Tax Equivalent: This represents the amount due to the City for the payment in lieu of taxes/property tax equivalent.

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)	52,268,899				52,268,899	2
Materials and Supplies	150,110				150,110	3
Less Average						4
Reserve for Depreciation (111.1)	12,554,629				12,554,629	5
Customer Advances for Construction					0	6
Regulatory Liability	549,900				549,900	7
Average Net Rate Base	39,314,480	0	0	0	39,314,480	8
Net Operating Income	1,420,447				1,420,447	9
Net Operating Income as a percent of Average Net Rate Base	3.61%	N/A	N/A	N/A	3.61%	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	611,000	0	0	0	611,000	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	488,800	0	0	0	488,800	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 December 2, 2019 the City of Wauwatosa Issued \$2,750,000 & \$4,475,000 General Obligation Bonds. \$4,475,000 are refunding 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)	8,478,372	8,738,173	2
Total Sales of Water	8,478,372	8,738,173	3
Other Operating Revenues			4
Forfeited Discounts (470)	98,811	95,268	5
Rents from Water Property (472)	269,293	257,694	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	69,579	66,861	8
Total Other Operating Revenues	437,683	419,823	9
Total Operating Revenues	8,916,055	9,157,996	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,631,495	2,607,033	12
Pumping Expenses (620-633)	379,368	446,565	13
Water Treatment Expenses (640-652)	9,045	6,894	14
Transmission and Distribution Expenses (660-678)	1,312,269	1,617,344	15
Customer Accounts Expenses (901-906)	94,310	66,719	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,061,733	952,562	18
Total Operation and Maintenance Expenses	5,488,220	5,697,117	19
Other Operating Expenses			20
Depreciation Expense (403)	813,970	822,742	21
Amortization Expense (404-407)			22
Taxes (408)	1,193,418	1,054,503	23
Total Other Operating Expenses	2,007,388	1,877,245	24
Total Operating Expenses	7,495,608	7,574,362	25
NET OPERATING INCOME	1,420,447	1,583,634	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).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	21	315	1,358	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)	21	315	1,358	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,337	683,758	4,344,085	10
Commercial (461.2)	794	344,840	1,723,129	11
Industrial (461.3)	20	87,332	392,253	12
Public Authority (461.4)	51	41,432	217,994	13
Multifamily Residential (461.5)	326	125,901	656,084	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,528	1,283,263	7,333,545	16
Private Fire Protection Service (462)	249		103,358	17
Public Fire Protection Service (463)	15,557		1,040,111	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,355	1,283,578	8,478,372	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)	1,040,111	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)	1,040,111	5
Forfeited Discounts (470)		6
Customer late payment charges	98,811	7
Total Forfeited Discounts (470)	98,811	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	269,293	10
Total Rents from Water Property (472)	269,293	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	62,388	16
Misc Service Revenues	7,191	17
Total Other Water Revenues (474)	69,579	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 \$62,388.

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)		2,631,157	2,631,157	2,606,671	4
Miscellaneous Expenses (603)		338	338	362	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	2,631,495	2,631,495	2,607,033	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		523	523	357	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		122,139	122,139	105,805	19
Pumping Labor and Expenses (624)	218,826	20,009	238,835	234,084	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		7,338	7,338	8,492	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		6,427	6,427	93,268 *	25
Maintenance of Power Production Equipment (632)		2,942	2,942	626	26
Maintenance of Pumping Equipment (633)		1,164	1,164	3,933	27
Total Pumping Expenses	218,826	160,542	379,368	446,565	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)		9,045	9,045	6,894	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	9,045	9,045	6,894	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
Storage Facilities Expenses (661)		3,570	3,570	3,393	41
Transmission and Distribution Lines Expenses (662)	70,784	31,457	102,241	67,766 *	42
Meter Expenses (663)	38,931	15,067	53,998	52,176	43
Customer Installations Expenses (664)		13,255	13,255	22,364	44
Miscellaneous Expenses (665)	37,612	492	38,104	55,351 *	45
Rents (666)		13,909	13,909	15,569	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)		8,855	8,855	281,675 *	49
Maintenance of Transmission and Distribution Mains (673)	463,111	389,807	852,918	909,123	50
Maintenance of Services (675)	51,269	78,046	129,315	115,934	51
Maintenance of Meters (676)	21,468	3,915	25,383	41,026 *	52
Maintenance of Hydrants (677)	33,424	37,297	70,721	52,967 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	716,599	595,670	1,312,269	1,617,344	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	9,540	22,568	32,108	9,758 *	58
Customer Records and Collection Expenses (903)	42,504	19,698	62,202	56,961	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	52,044	42,266	94,310	66,719	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)	213,906		213,906	201,530	68
Office Supplies and Expenses (921)		22,482	22,482	27,589	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		227,170	227,170	218,905	71
Property Insurance (924)		7,660	7,660	7,778	72
Injuries and Damages (925)		23,497	23,497	30,522	73
Employee Pensions and Benefits (926)		546,306	546,306	439,203 *	74
Regulatory Commission Expenses (928)		5,712	5,712	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		2,326	2,326	7,678	77
Rents (931)		11,404	11,404	11,850	78
Maintenance of General Plant (932)		1,270	1,270	7,507	79
Total Administrative and General Expenses	213,906	847,827	1,061,733	952,562	80

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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,201,375	4,286,845	5,488,220	5,697,117	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), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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. Please see the help document for examples.

Account 631 - Decrease is attributed to to repair and maintenance which was completed on the roof of the pump house during 2018.

Account 662 - Increase in Transmission and Distribution Lines Expenses is attributed to expansion in pump monitoring performed during 2019.

Account 665 - Decrease is attributed to extra efforts in the previous year to bring GIS in house.

Account 672 - 2018 was the final year of amortization of tank painting.

Account 676 - Decrease is attributed to a decreased volume in meter exchanges from as previous year as the City wrapped up their automated meter reader upgrades for residential customers. In 2019, the focus shifted to an emphasis on large meter exchanges.

Account 677 - Increase is attributed to a higher level of hydrant maintenance due to an increase from 11 accidents in 2018 to 22 in 2019.

Account 902 - Increase is attributed to the purchase of a handheld for new cellular technology which was part of the meter reading system implemented in August of 2019.

Account 926 - In 2019, the City updated its health insurance allocation for the Water Utility. Previously the water utility was paying the premium-equivalent per active employee while all other departments were allocated the net expenses in the health/life Fund based on active full-time employees. As not all expenses are included in the premium equivalent (such as the employee health clinic), it was deemed more reasonable to include the Water Utility in that allocation. This resulted in the increase in 2019 overall costs of employee benefits.

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	1,126,228	989,231	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	28,098	26,123	2
Net Property Tax Equivalent	1,098,130	963,108	3
Social Security	102,751	93,783	4
PSC Remainder Assessment	9,379	8,268	5
Social security alloc to plant	(8,777)	(2,694)	6
Social security alloc to sewer	(8,065)	(7,962)	7
Total Tax Expense	1,193,418	1,054,503	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	4.713258
3. Local Tax Rate	mills	7.049789
4. School Tax Rate	mills	9.199753
5. Vocational School Tax Rate	mills	1.165315
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.620851
8. Total Tax Rate	mills	23.748966
9. Less: State Credit	mills	1.339798
11. Net Tax Rate	mills	22.409168

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.049789
13. Combined School Tax Rate	mills	10.365068
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.414857
16. Total Tax Rate	mills	23.748966
17. Ratio of Local and School Tax to Total	dec.	0.733289
18. Total Tax Net of State Credit	mills	22.409168
19. Net Local and School Tax Rate	mills	16.432398
20. Utility Plant, Jan 1	\$	67,355,041
21. Materials & Supplies	\$	145,566
22. Subtotal	\$	67,500,607
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	67,500,607
25. Assessment Ratio	dec.	1.015355
26. Assessed Value	\$	68,537,079
27. Net Local and School Tax Rate	mills	16.432398
28. Tax Equiv. Computed for Current Year	\$	1,126,228

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	67,355,041
2. Materials & Supplies	\$	145,566
3. Subtotal	\$	67,500,607
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	67,500,607
6. Assessed Value	\$	68,537,079
7. Tax Equiv. Computed for Current Year	\$	1,126,228
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)	\$	1,126,228

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)

Counties listed in this schedule do not match the counties listed in the Water Customers Served schedule, please explain.

All customers served reported in Milwaukee County and Property Tax Equivalent is calculated for Milwaukee County.

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 \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	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	598			790,392	17
Other Power Production Equipment (323)	188,965	14,615			203,580	18
Electric Pumping Equipment (325)	891,969	82,580			974,549 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	1,870,728	97,793	0	0	1,968,521	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)	35,783,601	655,828	53,507		36,385,922 *	34
Services (345)	3,568,461	409,459	11,266		3,966,654 *	35
Meters (346)	2,578,606	170,050	57,067	(5,175)	2,686,414 *	36

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 \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	3,518,352	62,480	16,687	(1,098)	3,563,047 *	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	47,871,913	1,297,817	138,527	(6,273)	49,024,930	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0	524,494			524,494 *	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)	328,156	10,711	3,434		335,433	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	663,363	535,205	3,434	0	1,195,134	53
Total utility plant in service directly assignable	51,377,609	1,930,815	141,961	(6,273)	53,160,190	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	51,377,609	1,930,815	141,961	(6,273)	53,160,190	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
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- [PSC Uniform System of Accounts](#)

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

325 - The City contracted external services to provide the design for the rehabilitation of 4 pumping stations (Blanchard, Glenview, 64th & Potter). Much of the electrical equipment is original to the stations, which were built in 1964-65. Generators have been added to two of the stations. Other costs include motor control center replacements, transformer replacements, generator replacements or additions, and the addition of variable frequency drives at all three major stations.

343 - The additions noted are primarily attributed to Contract 19-09 which relates to the Harding Blvd, Ridge Blvd & N 97th Street and Utility Improvements.

345 - The additions noted are primarily attributed to Contract 19-09 which relates to the Harding Blvd, Ridge Blvd & N 97th Street and Utility Improvements. Additionally a total of 46 residential lead laterals outside of said contract were replaced and/or repaired during 2019.

346 - Large level of additions to meters are attributed to the replacements made on retirements made during 2019.

348 - The additions noted are primarily attributed to Contract 19-09 which relates to the Harding Blvd, Ridge Blvd & N 97th Street and Utility Improvements. Additionally, Seven hydrants were replaced during 2019 due to vehicular accidents.

390 - All the costs were associated with contact 18-42 the Public Works Building renovation, which included the water utility allocated project costs.

Retirements for one or more accounts exceed \$50,000, please explain.

343 - One 6" Main was retired in association with contract 19-01. Six 6" main and one 12" main was retired in association with contract 19-09.

346 - Three hundred and twenty-four meters were retired during 2019 ranging in size from 5/8" to 4".

348 - Nine hydrants were replaced in association with contract 19-09.

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 \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	12,473,381				12,473,381	34
Services (345)	2,180,089	2,475			2,182,564	35
Meters (346)	789,573		11,401		778,172	36

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 \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	534,389				534,389	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	15,977,432	2,475	11,401	0	15,968,506	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	15,977,432	2,475	11,401	0	15,968,506	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	15,977,432	2,475	11,401	0	15,968,506	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)	1
SOURCE OF SUPPLY PLANT									
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	501,685	1.80%	16,453					518,138	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	501,685		16,453	0	0	0	0	518,138	8
PUMPING PLANT									
Structures and Improvements (321)	653,287	3.20%	16,853					670,140	10
Other Power Production Equipment (323)	188,964	4.40%						188,964	11
Electric Pumping Equipment (325)	782,154	4.40%	22,068					804,222	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,624,405		38,921	0	0	0	0	1,663,326	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	11,171	3.30%						11,171	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	11,171		0	0	0	0	0	11,171	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	1,604,899	1.90%	43,116					1,648,015	24
Transmission and Distribution Mains (343)	5,323,863	1.30%	465,187	53,507				5,735,543	25
Services (345)	1,303,442	2.90%	103,485	11,266				1,395,661	26
Meters (346)	108,064	5.50%	141,823	57,067				192,820	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)	1,085,936	2.20%	77,380	16,687			(1,100)	1,145,529
Other Transmission and Distribution Plant (349)	0							0
Total Transmission and Distribution Plant	9,426,204		830,991	138,527	0	0	(1,100)	10,117,568
GENERAL PLANT								
Structures and Improvements (390)	0							0
Office Furniture and Equipment (391)	10,068	5.80%						10,068
Computer Equipment (391.1)	96,631	26.70%						96,631
Transportation Equipment (392)	0							0
Stores Equipment (393)	2,728	5.80%						2,728
Tools, Shop and Garage Equipment (394)	274,789	5.80%	19,033	3,434				290,388
Laboratory Equipment (395)	0							0
Power Operated Equipment (396)	0							0
Communication Equipment (397)	9,240	15.00%						9,240
SCADA Equipment (397.1)	216,540	9.20%						216,540
Miscellaneous Equipment (398)	0							0
Total General Plant	609,996		19,033	3,434	0	0	0	625,595
Total accum. prov. directly assignable	12,173,461		905,398	141,961	0	0	(1,100)	12,935,798
Common Utility Plant Allocated to Water Department	0							0
TOTAL ACCUM. PROV. FOR DEPRECIATION	12,173,461		905,398	141,961	0	0	(1,100)	12,935,798

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

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

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

Adjustments made to reconcile with City's internal tracking for immaterial differences with the opening balance of accumulated depreciation.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	1
SOURCE OF SUPPLY PLANT									
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	2,819,519	1.30%	162,154					2,981,673	25
Services (345)	1,808,174	2.90%	63,223					1,871,397	26
Meters (346)	789,573	5.50%		11,401				778,172	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)	28
Hydrants (348)	130,153	2.20%	11,757					141,910	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	5,547,419		237,134	11,401	0	0	0	5,773,152	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	5,547,419		237,134	11,401	0	0	0	5,773,152	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	5,547,419		237,134	11,401	0	0	0	5,773,152	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	4,869	101,402	173,684	16,236	180,273	8,362	10,715	9,548	2,083	8,840	516,012	1
8.000	5,493	4,699	228	7,266	94,590	6,157	10,012	16,568	44,629	37,376	227,018	2
10.000				152	927			707			1,786	3
12.000	2,182		37,744	11,149	82,331	3,477		10,713	16,640	10,164	174,400	4
16.000			698	9,484	45,527	3,668			12,663	23,191	95,251	5
18.000					11						11	6
20.000					18,740				23	116	18,879	7
24.000					25,181	16,029				492	41,702	8
30.000					765						765	9
Total	12,544	106,101	212,354	44,287	448,345	37,693	20,727	37,536	76,058	80,179	1,075,824	10

Describe source of information used to develop data:
The Water Utility Business Manager has been tracking all additions/retirements throughout the years, in the absence of a fixed asset system.

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 water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- 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						137,441	137,441	1
February						125,696	125,696	2
March						120,351	120,351	3
April						127,770	127,770	4
May						128,441	128,441	5
June						121,368	121,368	6
July						168,042	168,042	7
August						183,882	183,882	8
September						139,947	139,947	9
October						127,879	127,879	10
November						115,227	115,227	11
December						138,462	138,462	12
TOTAL	0	0	0	0	0	1,634,506	1,634,506	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)	1,634,506
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,634,506
Less: Gallons (000s) sold to retail customers (billed, metered)	1283263
Less: Gallons (000s) sold to retail customers (billed, unmetered)	315
Gallons (000s) of Non-Revenue Water	350,928
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	24,785
Subtotal: Unbilled Authorized Consumption	24,785
Total Water Loss	326,143
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0
Gallons (000s) estimated due to data and billing errors	0
Gallons (000s) estimated due to customer meter under-registration	3,472
Subtotal Apparent Losses	3,472
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	31,425
Gallons (000s) estimated due to unreported and background leakage	291,246
Subtotal Real Losses (leakage)	322,671
Non-Revenue Water as percentage of net water supplied	21%
Total Water Loss as percentage of net water supplied	20%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	7,126
Date of maximum	08/13/2019
Cause of maximum	
Watering of lawn and gardens.	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	3,030
Date of minimum	10/17/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,142,745
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	46

Water Audit and Other Statistics

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

Water Audit and Other Statistics (Page W-15)

General Footnote

Vendor - City of Milwaukee

Point of Delivery

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

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

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

Vendor - Milwaukee County

Point of Delivery

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

The water being metered by meters on the customers premises.

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

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Pump Motor or Standby Engine			
							Year Installed (j)	Type (k)	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 funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- 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	517,770		2,518		515,252	1
Other Plastic	Distribution	6	609				609	2
PVC	Distribution	6		151			151	3
Other Metal	Distribution	8	221,466				221,466	4
Other Metal	Supply	8	101				101	5
Other Plastic	Distribution	8	2,362				2,362	6
PVC	Distribution	8	1,150	1,939			3,089	7
Other Metal	Distribution	10	1,786				1,786	8
Other Metal	Distribution	12	171,127		50		171,077	9
Other Plastic	Distribution	12	2,617				2,617	10
PVC	Distribution	12		706			706	11
Other Metal	Supply	16	279				279	12
Other Metal	Transmission	16	93,530				93,530	13
Other Plastic	Transmission	16	1,442				1,442	14
Other Metal	Transmission	18	11				11	15
Other Metal	Supply	20	10,347				10,347	16
Other Metal	Transmission	20	8,532				8,532	17
Other Metal	Supply	24	13,231				13,231	18
Other Metal	Transmission	24	28,471				28,471	19
Other Metal	Supply	30	765				765	20
Total Within Municipality			1,075,596	2,796	2,568		1,075,824	21
Total Utility			1,075,596	2,796	2,568		1,075,824	22

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 funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- 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)	
Copper	0.500				2	2		1
Lead	0.625	3,748			(3,704)	44		2
Copper	0.625				2	2		3
Unknown - May Contain Lead	0.625				1	1		4
Lead	0.750	4,664		1	(2,753)	1,910	3	5
Other Metal	0.750	6,539			(6,539)	0		6
Copper	0.750		1	1	95	95	1	7
Unknown - May Contain Lead	0.750				1	1		8
Ductile Iron, Lined (late 1960's to present)	1.000				1	1		9
HDPE	1.000				3	3		10
Lead	1.000				5,380	5,380	9	11
Copper	1.000		2		4,581	4,583	50	12
Unknown - May Contain Lead	1.000				728	728		13
Unknown - Does Not Contain Lead	1.000				7	7		14
Ductile Iron, Lined (late 1960's to present)	1.250				2	2		15
HDPE	1.250		75		120	195	1	16
Lead	1.250				50	50		17
Other Metal	1.250	992			(992)	0		18
Copper	1.250				1,910	1,910	11	19
Other Plastic	1.250	68			(68)	0		20
Unknown - Does Not Contain Lead	1.250				5	5		21
Lead	1.500				3	3		22
Other Metal	1.500	461			(461)	0		23
Copper	1.500				191	191	9	24
Unknown - May Contain Lead	1.500				3	3	1	25
Ductile Iron, Lined (late 1960's to present)	2.000				2	2	1	26
HDPE	2.000		1			1	1	27
Lead	2.000				6	6		28
Other Metal	2.000	94			(94)	0		29
Copper	2.000				127	127	11	30

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.

Unknown - May Contain Lead	2.000		2	2	31
Ductile Iron, Lined (late 1960's to present)	3.000		5	5	32
Other Metal	3.000	35	(35)	0	33
Copper	3.000		2	2	34
Unlined Cast Iron (pre-early 1950's)	3.000		23	23	3
Unknown - May Contain Lead	3.000		1	1	36
Ductile Iron, Lined (late 1960's to present)	4.000		11	11	37
Other Metal	4.000	23	(23)	0	38
Copper	4.000		1	1	39
Unlined Cast Iron (pre-early 1950's)	4.000		30	30	6
Unknown - Does Not Contain Lead	4.000		6	6	41
Ductile Iron, Lined (late 1960's to present)	6.000		49	49	3
Other Metal	6.000	80	(80)	0	43
Copper	6.000		7	7	1
Unlined Cast Iron (pre-early 1950's)	6.000		26	26	4
PVC	6.000		4	4	46
Unknown - May Contain Lead	6.000		25	25	2
Unknown - Does Not Contain Lead	6.000		5	5	48
Ductile Iron, Lined (late 1960's to present)	8.000		37	37	5
Other Metal	8.000	36	(36)	0	50
Copper	8.000		2	2	1
Unlined Cast Iron (pre-early 1950's)	8.000		29	29	3
Unknown - May Contain Lead	8.000		8	8	1
Unknown - Does Not Contain Lead	8.000		5	5	54
Ductile Iron, Lined (late 1960's to present)	10.000		2	2	2
Other Metal	10.000	4	(4)	0	56
Unlined Cast Iron (pre-early 1950's)	10.000		6	6	1
Unknown - Does Not Contain Lead	10.000		2	2	1
Ductile Iron, Lined (late 1960's to present)	12.000		3	3	59
Other Metal	12.000	1	(1)	0	60
Unlined Cast Iron (pre-early 1950's)	12.000		1	1	61
Unknown - Does Not Contain Lead	12.000		1	1	1

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 Total	16,745	79	2	(1,277)	15,545	132	63
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Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

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 previously classified as Other Metal and to correct additions/retirements made in the previous years.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
5/8	7,439	88	126	7,401	136	5,698	119	1	4	33	1,546	7,401	1	4	33	1	4	33	1
3/4	8,778	225	174	8,829	165	8,460	208	5	1	144	11	8,829	5	1	144	11	1	144	5
1	500	10	9	501	9	148	155	1	4	80	113	501	1	4	80	113	4	80	1
1 1/2	211	1	0	212	0	26	151	2	4	25	4	212	2	4	25	4	4	25	2
2	183	40	9	214	63	3	87	2	14	20	88	214	2	14	20	88	4	20	2
3	87	7	4	90	13	42	42	5	8	18	17	90	5	8	18	17	4	18	5
4	29	3	2	30	0	14	14	1	7	4	4	30	1	7	4	4	4	4	1
6	17	1	1	17	1	5	5	2	10	3	17	17	2	10	3	17	1	10	3
8	10	1	1	10	1	5	5	1	1	1	10	10	1	1	1	10	1	10	1
10	5	1	1	5	1	4	4	1	1	1	5	5	1	1	1	5	1	5	1
Total	17,259	374	324	17,309	389	14,335	790	21	52	327	1,784	17,309	21	52	327	1,784	17,309	17,309	11

Meters

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

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

X All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

X Manually - inside the premises or remote register (# of meter: 170)

X Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 529)

X Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 14826)

Other

Meters

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

Meters (Page W-23)

General Footnote

The City intends to perform testing over 50 meters and replacements of 24 large meters in 2020.

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.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All 2" Disks in use were replaced in 2019. Nine were vacant/off at the curb during the year.
 One 2" E-series was tested in 2019. Ten are schedules for testing in 2020. One is currently vacant.
 One 2" Compound is set to be replaced in 2020. Thirty-three are due for testing.

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All meters are replaced within 20 years of installation.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Forty 3" Compound are due for testing.

Four 4" Compound have been replaced through March of 2020 with 2 more set to be replaced by the end of the year. Twenty are due for testing and three related properties are vacant.

One 4" Turbo is due for testing.

Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.

Three 6" Turbo are due for testing.

Thirteen 6" Compound are due for testing. One is likely to downsize to 4" and one is currently vacant.

Seven 6" Turbine are due for testing.

Two 8" Compound are due for testing.

Five 10" Compound are due for testing.

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.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	2,198	16	16	38	2,236	2
Total Fire Hydrants	2,198	16	16	38	2,236	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	1,548
Number of Distribution System Valves end of year	5,588
Number of Distribution Valves operated during Year	563

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.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrants and Distribution System Valves (Page W-25)

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

Adjustments represent a correction of additions made in previous years.

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- - -

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.

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

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

All water is purchased from Milwaukee Water Works. The amount purchased is measured at by meters owned by Milwaukee Water Works at the point of entry to the Wauwatosa Water Utility system. No changes are anticipated in the future.

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. Do not include leak detection, other water loss program costs.
- 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) **	15,507	2
Total - Milwaukee County	15,512	3
Total - Customers Served	15,512	4
Total - Outside Muni Boundary	5	5
Total - Within Muni Boundary **	15,507	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			(3)	1			1
Lead	0.625	70			(7)	63			2
Copper	0.625	2			(2)	0	1		3
Unknown - May Contain Lead	0.625				1	1			4
Lead	0.750	2,212			(78)	2,134	4		5
Copper	0.750	183			(1)	182	1		6
Unknown - Does Not Contain Lead	0.750				1	1			7
HDPE	1.000				4	4			8
Lead	1.000	6,357			(146)	6,211	10		9
Copper	1.000	5,092			(80)	5,012	28		10
PVC	1.000	5			(1)	4			11
Unknown - May Contain Lead	1.000				810	810	19		12
Unknown - Does Not Contain Lead	1.000				102	102	2		13
HDPE	1.250	25			63	88	1		14
Lead	1.250	45			(2)	43	2		15
Copper	1.250	341			(17)	324	4		16
PVC	1.250	8			1	9			17
Unknown - May Contain Lead	1.250				3	3	1		18
Unknown - Does Not Contain Lead	1.250				2	2			19
HDPE	1.500	1				1			20
Lead	1.500	4			(1)	3			21
Copper	1.500	182			(13)	169	8		22
PVC	1.500	1				1			23
Unknown - May Contain Lead	1.500				2	2	1		24
Ductile Iron, Lined (late 1960's to present)	2.000	1				1			25
HDPE	2.000	3			(1)	2	1		26
Lined Cast Iron (mide-1950's to early 1970)	2.000	2			(1)	1	1		27
Lead	2.000	9			(1)	8	1		28
Copper	2.000	123			(18)	105	9		29
PVC	2.000	2				2			30
Unknown - May Contain Lead	2.000				4	4	1		31
Copper	2.500	1				1			32
Ductile Iron, Lined (late 1960's to present)	3.000	9			(3)	6			33

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.

Lined Cast Iron (mide-1950's to early 1970)	3.000	34	(10)	24	3	34
Copper	3.000	1		1		35
Unknown - May Contain Lead	3.000		2	2		36
Unknown - Does Not Contain Lead	3.000		1	1		37
Ductile Iron, Lined (late 1960's to present)	4.000	9		9		38
Lined Cast Iron (mide-1950's to early 1970)	4.000	49	(10)	39	6	39
Copper	4.000	1		1		40
Unknown - Does Not Contain Lead	4.000		7	7		41
Ductile Iron, Lined (late 1960's to present)	6.000	29	6	35	1	42
Lined Cast Iron (mide-1950's to early 1970)	6.000	29	(8)	21	4	43
Copper	6.000	8	(2)	6	1	44
PVC	6.000	1	3	4		45
Unknown - May Contain Lead	6.000		19	19	1	46
Unknown - Does Not Contain Lead	6.000		5	5	3	47
Ductile Iron, Lined (late 1960's to present)	8.000	17	6	23	5	48
Lined Cast Iron (mide-1950's to early 1970)	8.000	31	(10)	21	4	49
Copper	8.000	2	(1)	1	1	50
Unknown - May Contain Lead	8.000		9	9	3	51
Unknown - Does Not Contain Lead	8.000		4	4	1	52
Ductile Iron, Lined (late 1960's to present)	10.000	3		3	1	53
Lined Cast Iron (mide-1950's to early 1970)	10.000	7		7		54
PVC	10.000		1	1		55
Unknown - Does Not Contain Lead	10.000		2	2	3	56
Lined Cast Iron (mide-1950's to early 1970)	12.000	2	(2)	0		57
Utility Total		14,905	640	15,545	132	58