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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:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: David Simpson

Title: Public Works Director

Mailing Address: 11100 W Walnut Road
Wauwatosa, WI 53226

Phone: (414) 831-0799

Email Address: dsimpson@wauwatosa.net

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: Dennis McBride

Title: Mayor

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8900

Email Address: mayor@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 - Contacts

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: 11/22/2022

Period covered by most recent audit: 12/31/2021

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

Name: Jacob Lenell

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: 10700 W Research Dr Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 476-1880

Email Address: jacob.lenell@cliftonlarsonallen.com

Report Preparation

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

Review

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

Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	19.10	5.50	1.25	1
Women	3.10	1.10	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	9,748,276	9,525,498	2
``CdYfUj]b[`9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	6,332,237	6,171,776	4
Depreciation Expense (403)	1,001,982	949,127	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,093,718	1,185,523	7
``HcHJ`CdYfUj]b[`9I dYbgYg	8,427,937	8,306,426	8
``BYhCdYfUj]b[`bWta Y	1,320,339	1,219,072	9
Income from Utility Plant Leased to Others (412-413)			10
``I h]ImiCdYfUj]b[`bWta Y	1,320,339	1,219,072	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)	130,122	5,032	16
Miscellaneous Nonoperating Income (421)	1,134,549	878,439	17
``HcHJ`Ck Yf`bWta Y	1,264,671	883,471	18
``HcHJ`bWta Y	2,585,010	2,102,543	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(122,200)	(122,200)	21
Other Income Deductions (426)	264,541	237,837	22
``HcHJ`A]gW`UbYci g`bWta Y8 YXi Wj]cbg	142,341	115,637	23
``bWta Y6 YZfY`bhYfYgh7\ Uf[Yg	2,442,669	1,986,906	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	293,534	373,003	26
Amortization of Debt Discount and Expense (428)	31,542	39,962	27
Amortization of Premium on Debt--Cr. (429)	109,504	111,932	28
Interest on Debt to Municipality (430)	386,511	327,631	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
``HcHJ`bhYfYgh7\ Uf[Yg	602,083	628,664	32
``BYh`bWta Y	1,840,586	1,358,242	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	29,810,549	28,505,771	35
Balance Transferred from Income (433)	1,840,586	1,358,242	36
Miscellaneous Credits to Surplus (434)	7,880		37
Miscellaneous Debits to Surplus--Debit (435)	8,264	53,464	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
``HcHJ`I bUddfcdf]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE% L	31,650,751	29,810,549	41

Income Statement Account Details

- g 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.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g 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	9,748,276		9,748,276	3
Total (Acct. 400)	9,748,276	0	9,748,276	4
Operation and Maintenance Expense (401-402)				5
Derived	6,332,237		6,332,237	6
Total (Acct. 401-402)	6,332,237	0	6,332,237	7
Depreciation Expense (403)				8
Derived	1,001,982		1,001,982	9
Total (Acct. 403)	1,001,982	0	1,001,982	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,093,718		1,093,718	15
Total (Acct. 408)	1,093,718	0	1,093,718	16
TOTAL UTILITY OPERATING INCOME	1,320,339	0	1,320,339	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	3,667		3,667	23
Interest on general investments	96,359		96,359	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	30,096		30,096	25
Total (Acct. 419)	130,122	0	130,122	26
Miscellaneous Nonoperating Income (421)				27
Contributed Plant - Water		1,124,303	1,124,303	28
Impact Fees - Water			0	29
Other miscellaneous income	6,356	3,890	10,246	30
Total (Acct. 421)	6,356	1,128,193	1,134,549	31
TOTAL OTHER INCOME	136,478	1,128,193	1,264,671	32
MISCELLANEOUS INCOME DEDUCTIONS				33
Miscellaneous Amortization (425)				34
Regulatory Liability (253) Amortization	(122,200)		(122,200)	35
Total (Acct. 425)	(122,200)	0	(122,200)	36
Other Income Deductions (426)				37
Depreciation Expense on Contributed Plant - Water		264,541	264,541	38
Total (Acct. 426)	0	264,541	264,541	39

Income Statement Account Details

- g 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.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g 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)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	264,541	142,341	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	293,534		293,534	43
Total (Acct. 427)	293,534	0	293,534	44
Amortization of Debt Discount and Expense (428)				45
Bond Issue Expense	31,542		31,542	46
Total (Acct. 428)	31,542	0	31,542	47
Amortization of Premium on Debt--Cr. (429)				48
Bond Premium	109,504		109,504	49
Total (Acct. 429)	109,504	0	109,504	50
Interest on Debt to Municipality (430)				51
Derived	386,511		386,511	52
Total (Acct. 430)	386,511	0	386,511	53
Other Interest Expense (431)				54
Derived	0		0	55
Total (Acct. 431)	0	0	0	56
TOTAL INTEREST CHARGES	602,083	0	602,083	57
NET INCOME	976,934	863,652	1,840,586	58
EARNED SURPLUS				59
Unappropriated Earned Surplus (Beginning of Year) (216)				60
Derived	19,144,569	10,665,980	29,810,549	61
Total (Acct. 216)	19,144,569	10,665,980	29,810,549	62
Balance Transferred from Income (433)				63
Derived	976,934	863,652	1,840,586	64
Total (Acct. 433)	976,934	863,652	1,840,586	65
Miscellaneous Credits to Surplus (434)				66
Prior year audit entry	7,880		7,880	67
Total (Acct. 434)	7,880	0	7,880	68
Miscellaneous Debits to Surplus--Debit (435)				69
Prior year audit entry	8,264		8,264	70
Total (Acct. 435)	8,264	0	8,264	71
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	20,121,119	11,529,632	31,650,751	72

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

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 explain fully.

421 - Contributed Capital Contract 21-48 not complete, costs associated in Construction in Progress.

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

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g 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.
- g Provide additional information in the schedule footnotes when necessary.
- g 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	1,319,817	0	1,319,817	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,319,817	0	1,319,817	20

Full-Time Employees (FTE)

g 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.

g 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	19.1	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)	77,914,786	75,573,208	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	20,816,635	19,720,202	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil H]mD'Ubh	57,098,151	55,853,006	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)	1,924,880	2,124,750	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg	1,927,564	2,127,434	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	6,186,164	5,651,315	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	1,884,207	2,523,381	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,680,894	2,601,631	23
Other Accounts Receivable (143)	48,237	43,446	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	130,507	151,194	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	48,836	0	33
Miscellaneous Current and Accrued Assets (174)	482,807	310,794	34
HcHU' 7 i ffYbhUbX' 5 VWfi YX' 5 ggYfg	11,463,652	11,283,761	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	396,356	509,634	42
HcHU' 8 YZffYX' 8 YV]fg	396,356	509,634	43
HCH5 @5 GG9 HG' 5 B8 'CH< 9F ' 896 #HG	70,885,723	69,773,835	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)	11,666,457	11,321,685	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	31,650,751	29,810,549	5
“HcHJ” DfcdfjYUfm7 UdJkU	43,317,208	41,132,234	6
LONG-TERM DEBT			7
Bonds (221)	9,140,000	10,055,000	8
Advances from Municipality (223)	14,810,000	14,685,000	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @cb[!HYfa 8 YVh	23,950,000	24,740,000	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	1,278,560	1,417,021	14
Payables to Municipality (233)	1,008,782	1,095,181	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	183,526	196,011	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
“HcHJ” 7i ffYbhUbX’5 VWwI YX’ @UV] jYg	2,470,868	2,708,213	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	635,475	733,328	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	512,172	460,059	25
“HcHJ” 8 YZffYX’7 fYX]Jg	1,147,647	1,193,387	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
“HcHJ” CdYfUj b[F YgYfj Yg	0	0	32
“HCH5 @ @5 6 - @H9 G’5 B8 CH< 9F 7 F98 HG	70,885,723	69,773,834	33

Net Utility Plant

g 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	75,573,208	0	0	0	2
	75,573,208	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	58,415,546				5
Utility Plant in Service - Contributed Plant (101.2)	16,959,768				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)	2,539,472				11
Total Utility Plant	77,914,786	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)	14,351,033				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,465,602				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	20,816,635	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	57,098,151	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):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	13,519,141	0	0	0	13,519,141	1
Credits during year						2
Charged Depreciation Expense (403)	1,001,982				1,001,982	3
Depreciation Expense on Meters Charged to Sewer	77,194				77,194	4
Salvage	0				0	5
Total credits	1,079,176	0	0	0	1,079,176	6
Debits during year						7
Book Cost of Plant Retired	247,284				247,284	8
Cost of Removal	0				0	9
Total debits	247,284	0	0	0	247,284	10
Balance end of year (111.1)	14,351,033	0	0	0	14,351,033	11

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

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

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	6,201,061	0	0	0	6,201,061	1
Credits during year						2
Charged Other Income Deductions (426)	264,541				264,541	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	264,541	0	0	0	264,541	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	6,465,602	0	0	0	6,465,602	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g 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)	130,507	151,194	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	130,507	151,194	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 2016 Premium	9,670	429	70,188	6
Series 2017 Premium	4,766	429	38,676	7
Series 2018 Premium	7,438	429	59,862	8
Series 2019 Premium	71,001	429	311,713	9
Series 2020 Premium	12,097	429	103,759	10
Series 2021 Premium	4,532	429	39,625	11
Series 2022 Premium	0	429	11,652	12
Total	109,504		635,475	13

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		11,321,685	1
TIF funding		344,772	2
Balance end of year		11,666,457	3

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g 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 2013	11/19/2013	01/01/2034	3.00%	400,000	1
Mtge Revenue Bonds Series 2016	06/21/2016	01/01/2036	3.00%	3,125,000	2
Mtge Revenue Bonds Series 2017	11/03/2017	01/01/2037	3.00%	2,600,000	3
Mtge Revenue Bonds Series 2018	11/20/2018	07/01/2038	3.76%	3,015,000	4
Total				9,140,000	5

Notes Payable & Miscellaneous Long-Term Debt

- g Report each class of debt included in Accounts 223, 224 and 231.
- g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g 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	2.88%	6,465,000	2
2020 GO Bond issue Water Utility Portion	12/01/2020	12/01/2040	2.00%	3,410,000	3
2021 GO Bond issue Water Utility Portion	12/01/2021	12/01/2041	2.10%	4,255,000	4
2022 Go Bond Issue Water Utility Portion	12/01/2022	12/01/2037	4.23%	680,000	5
Total for Account 223				14,810,000	6

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,093,718	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	23,491	5
Total accruals and other credits	1,117,209	6
County, state and local taxes		7
Social Security taxes	98,061	8
PSC Remainder Assessment	10,365	9
Gross Receipts Tax		10
2022 Tax Equivalent reclassified to account 23	1,008,783	11
Total payments and other debits	1,117,209	12
Balance end of year	0	13

Interest Accrued (Acct. 237)

- g Report below interest accrued on each utility obligation.
- g 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 2011	4,500	0	4,500	0	2
MTGE REVENUE BONDS SERIES 2013	9,000	12,000	15,000	6,000	3
MTGE REVENUE BONDS SERIES 2016	46,734	88,219	90,844	44,109	4
MTGE REVENUE BONDS SERIES 2017	40,500	78,000	79,500	39,000	5
MTGE REVENUE BONDS SERIES 2018	60,457	115,315	118,115	57,657	6
Subtotal Bonds (221)	161,191	293,534	307,959	146,766	7
Advances from Municipality (223)	0	0	0	0	8
2019A GO Bond Water Utility Portion	17,894	213,742	214,725	16,911	9
2020A GO Bond Water Utility Portion	6,825	81,394	81,894	6,325	10
2021A GO Bond Water Utility Portion	3,942	47,008	47,300	3,650	11
2021C GO Bond Water Utility Portion	6,159	41,867	40,652	7,374	12
2022B GO Bond Water Utility Portion		2,500	0	2,500	13
Subtotal Advances from Municipality (223)	34,820	386,511	384,571	36,760	14
Other Long-Term Debt (224)	0	0	0	0	15
None				0	16
Subtotal Other Long-Term Debt (224)	0	0	0	0	17
Notes Payable (231)	0	0	0	0	18
None				0	19
Subtotal Notes Payable (231)	0	0	0	0	20
Customer Deposits (235)	0	0	0	0	21
None				0	22
Subtotal Customer Deposits (235)	0	0	0	0	23
Total	196,011	680,045	692,530	183,526	24

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	939,265	2
Special redemption fund investments	985,615	3
Total (Acct. 125)	1,924,880	4
Cash and Working Funds (131)	0	5
Cash	6,186,164	6
Total (Acct. 131)	6,186,164	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	1,884,207	12
Total (Acct. 136)	1,884,207	13
Customer Accounts Receivable (142)	0	14
Water	2,680,894	15
Total (Acct. 142)	2,680,894	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Final Bills	1,353	20
Receivable for hydrant damage	31,784	21
Receivable for hydrant permit	15,100	22
Total (Acct. 143)	48,237	23
Accrued Utility Revenues (173)	0	24
YE Rev Accrual	48,836	25
Total (Acct. 173)	48,836	26
Miscellaneous Current and Accrued Assets (174)	0	27
Net Pension Asset	482,807	28
Total (Acct. 174)	482,807	29
Miscellaneous Deferred Debits (186)	0	30
Deferred Outflow - Debt Refunding	203,758	31
Deferred Water Tower Painting Costs	192,598	32

Balance Sheet Detail - Other Accounts

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

Total (Acct. 186)	396,356	33
Accounts Payable (232)	0	34
Accounts Payable	1,278,560	35
Total (Acct. 232)	1,278,560	36
Payables to Municipality (233)	0	37
Tax equivalent	1,008,782	38
Total (Acct. 233)	1,008,782	39
Other Deferred Credits (253)	0	40
Regulatory Liability	122,200	41
Accrued Vacation	92,943	42
Regulatory Liability - Pension	297,029	43
Total (Acct. 253)	512,172	44

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

- g The data used in calculating rate base are averages.
- g 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.
- g 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.
- g 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)	58,068,183				58,068,183	2
Materials and Supplies	140,850				140,850	3
Less Average						4
Reserve for Depreciation (111.1)	13,935,087				13,935,087	5
Customer Advances for Construction					0	6
Regulatory Liability	183,300				183,300	7
Average Net Rate Base	44,090,646	0	0	0	44,090,646	8
Net Operating Income	1,320,339				1,320,339	9
Net Operating Income as a percent of Average Net Rate Base	2.99%	N/A	N/A	N/A	2.99%	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	244,400	0	0	0	244,400	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	122,200				122,200	5
Balance End of Year	122,200	0	0	0	122,200	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper
On December 1, 2022 the City of Wauwatosa issued \$680,000 General Obligation Bonds

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)	9,259,594	9,053,234	2
Total Sales of Water	9,259,594	9,053,234	3
Other Operating Revenues			4
Forfeited Discounts (470)	86,759	81,854	5
Rents from Water Property (472)	307,304	294,071	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	94,619	96,339	8
Total Other Operating Revenues	488,682	472,264	9
Total Operating Revenues	9,748,276	9,525,498	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,968,065	2,758,535	12
Pumping Expenses (620-633)	435,173	447,251	13
Water Treatment Expenses (640-652)	11,860	7,579	14
Transmission and Distribution Expenses (660-678)	1,706,043	1,760,182	15
Customer Accounts Expenses (901-906)	27,659	47,036	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,183,437	1,151,193	18
Total Operation and Maintenance Expenses	6,332,237	6,171,776	19
Other Operating Expenses			20
Depreciation Expense (403)	1,001,982	949,127	21
Amortization Expense (404-407)			22
Taxes (408)	1,093,718	1,185,523	23
Total Other Operating Expenses	2,095,700	2,134,650	24
Total Operating Expenses	8,427,937	8,306,426	25
NET OPERATING INCOME	1,320,339	1,219,072	26

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g 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).
- g **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).**
- g **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)	42	4,159	23,326	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)	42	4,159	23,326	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,337	677,663	4,559,020	10
Commercial (461.2)	791	460,814	2,153,613	11
Industrial (461.3)	18	111,142	355,085	12
Public Authority (461.4)	51	42,195	229,961	13
Multifamily Residential (461.5)	337	134,193	752,734	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,534	1,426,007	8,050,413	16
Private Fire Protection Service (462)	244		106,956	17
Public Fire Protection Service (463)	15,565		1,078,899	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,385	1,430,166	9,259,594	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)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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)	1,078,899	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)	1,078,899	5
Forfeited Discounts (470)		6
Customer late payment charges	86,759	7
Total Forfeited Discounts (470)	86,759	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	307,304	10
Total Rents from Water Property (472)	307,304	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	61,989	16
Final Bill	9,500	17
Hydrant Setting Fee	2,148	18
Non Standard Meter Charge	765	19
Scrap	20,217	20
Total Other Water Revenues (474)	94,619	21

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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.

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g 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)		2,967,689	2,967,689	2,758,235	4
Miscellaneous Expenses (603)		376	376	300	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	2,968,065	2,968,065	2,758,535	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		1,594	1,594	632	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		125,362	125,362	126,093	19
Pumping Labor and Expenses (624)	233,798	26,628	260,426	234,931	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		10,283	10,283	14,000	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		29,615	29,615	39,235	25
Maintenance of Power Production Equipment (632)		1,470	1,470	8,620	26
Maintenance of Pumping Equipment (633)		6,423	6,423	23,740	27
Total Pumping Expenses	233,798	201,375	435,173	447,251	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)		11,860	11,860	7,579	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	11,860	11,860	7,579	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g 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)		3,906	3,906	4,451	41
Transmission and Distribution Lines Expenses (662)	18,061	27,467	45,528	25,258	42
Meter Expenses (663)	3,702	42,179	45,881	51,293	43
Customer Installations Expenses (664)		38,855	38,855	27,468	44
Miscellaneous Expenses (665)	42,436	153	42,589	39,318	45
Rents (666)		18,074	18,074	18,087	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)		115,212	115,212	112,097	49
Maintenance of Transmission and Distribution Mains (673)	663,154	474,675	1,137,829	1,218,054	50
Maintenance of Services (675)	24,776	55,184	79,960	127,147	51
Maintenance of Meters (676)	26,587	272	26,859	91,856	52
Maintenance of Hydrants (677)	41,584	109,766	151,350	45,153	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	820,300	885,743	1,706,043	1,760,182	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	3,900	2,816	6,716	11,218	58
Customer Records and Collection Expenses (903)	20,943		20,943	35,818	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	24,843	2,816	27,659	47,036	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)	240,876		240,876	227,986	68
Office Supplies and Expenses (921)		22,128	22,128	23,140	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		233,468	233,468	280,621	71
Property Insurance (924)		19,725	19,725	18,171	72
Injuries and Damages (925)		45,804	45,804	23,574	73
Employee Pensions and Benefits (926)		583,258	583,258	527,219	74
Regulatory Commission Expenses (928)		6,706	6,706	28,741	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		12,356	12,356	3,295	77
Rents (931)		9,747	9,747	10,128	78
Maintenance of General Plant (932)		9,369	9,369	8,318	79
Total Administrative and General Expenses	240,876	942,561	1,183,437	1,151,193	80

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g 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	1,319,817	5,012,420	6,332,237	6,171,776	81

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g 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 633 - Decrease due to less work attributed to replacement of pumping equipment at pump houses and credit from previous year.
 - Account 662 - Increase due to leak detection follow-up
 - Account 664 - Increase due to more visibility of usage with water monitoring system. Increased customer service complaint requests
 - Account 675 - Decrease due to less service leak issues found during leak detection
 - Account 676 - Decrease due to fewer large meter exchanges in 2022 versus 2021; due to finishing large meter exchange program
 - Account 677 - Increase due to leak detection follow-up
 - Account 903 - Decrease due to corrected chargeback from sanitary sewer, for allocating staff time for collecting utility payments
 - Account 923 - Decrease due to fewer projects long term projects (MRMC completed in 2021)
 - Account 925 - Increase due to increase in settlement claims
 - Account 928 - Decrease due to prepaid remainder assessment account correction from system conversion
-

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	1,008,783	1,093,351	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	23,491	30,546	2
Net Property Tax Equivalent	985,292	1,062,805	3
Social Security	107,469	115,357	4
PSC Remainder Assessment	10,365	10,189	5
Social security alloc to plant	(9,408)	(2,828)	6
Total Tax Expense	1,093,718	1,185,523	7

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.708296
3. Local Tax Rate	mills	7.187774
4. School Tax Rate	mills	8.478820
5. Vocational School Tax Rate	mills	1.102412
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.669901
8. Total Tax Rate	mills	23.147203
9. Less: State Credit	mills	1.354963
11. Net Tax Rate	mills	21.792240

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.187774
13. Combined School Tax Rate	mills	9.581232
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	16.769006
16. Total Tax Rate	mills	23.147203
17. Ratio of Local and School Tax to Total	dec.	0.724451
18. Total Tax Net of State Credit	mills	21.792240
19. Net Local and School Tax Rate	mills	15.787402
20. Utility Plant, Jan 1	\$	75,573,208
21. Materials & Supplies	\$	151,194
22. Subtotal	\$	75,724,402
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	75,724,402
25. Assessment Ratio	dec.	0.843822
26. Assessed Value	\$	63,897,916
27. Net Local and School Tax Rate	mills	15.787402
28. Tax Equiv. Computed for Current Year	\$	1,008,783

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	75,573,208
2. Materials & Supplies	\$	151,194
3. Subtotal	\$	75,724,402
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	75,724,402
6. Assessed Value	\$	63,897,916
7. Tax Equiv. Computed for Current Year	\$	1,008,783
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)	\$	1,008,783

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the schedule footnotes.

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 are 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 rate charged by the Milwaukee Sewage District.

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	723,564				723,564	17
Other Power Production Equipment (323)	196,900				196,900	18
Electric Pumping Equipment (325)	2,241,157				2,241,157	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	3,161,621	0	0	0	3,161,621	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)	11,171		11,171		0	28
Total Water Treatment Plant	11,171	0	11,171	0	0	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)	2,369,492				2,369,492	33
Transmission and Distribution Mains (343)	38,280,931	305,732	121,086	201,561	38,667,138	34
Services (345)	5,126,013	231,000	20,789	72,819	5,409,043	35
Meters (346)	2,822,388	30,367	61,041		2,791,714	36

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	3,697,105		26,477	72,680	3,743,308	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	52,330,938	567,099	229,393	347,060	53,015,704	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	567,435				567,435	42	
Office Furniture and Equipment (391)	2,094		1,512		582	43	
Computer Equipment (391.1)	64,694	12,405	5,208		71,891	44	
Transportation Equipment (392)	0				0	45	
Stores Equipment (393)	2,312				2,312	46	
Tools, Shop and Garage Equipment (394)	247,682	17,105			264,787	47	
Laboratory Equipment (395)	0				0	48	
Power Operated Equipment (396)	0				0	49	
Communication Equipment (397)	84,240			(75,000)	9,240	50	
SCADA Equipment (397.1)	288,200			73,340	361,540	51	
Miscellaneous Equipment (398)	0				0	52	
Total General Plant	1,256,657	29,510	6,720	(1,660)	1,277,787	53	
Total utility plant in service directly assignable	57,720,821	596,609	247,284	345,400	58,415,546	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	57,720,821	596,609	247,284	345,400	58,415,546	56	

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- g 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.
- g 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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- g [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.

- I. Transmissions & Distributions (343): non-contract various main construction (20 locations)
- II. Services (345): non-contract various service construction (33 locations)

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

- I. Transmissions & Distributions (343): Retire main from contracts: 22-08; 21-47; 21-48
 - II. Meters (346): Retire large meters (large meter replacement program coming to an end)
-

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	364,000				364,000	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	364,000	0	0	0	364,000	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)	12,975,066	75,152			13,050,218	34
Services (345)	2,202,732	3,890			2,206,622	35
Meters (346)	704,336				704,336	36

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	571,210	63,382			634,592	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	16,453,344	142,424	0	0	16,595,768	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	16,817,344	142,424	0	0	16,959,768	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	16,817,344	142,424	0	0	16,959,768	56

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XXJhcbg Zf'cbYcf'a cfYUWti brg'YI WYX") \$Z\$Zd'YUgYI d'Ujb" ZUdd'JWU'YZdfcj JXYVcbgifi Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW_Yh number.

- Mains (343) TIF - \$75,152 11800 Burleigh
- Hydrants (348) TIF - \$23,454 11800 Burleigh
- Hydrants (348) ARPA 22-08 - \$39,928 (N 68th St)

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	550,794	1.80%	16,328					567,122	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	550,794		16,328	0	0	0	0	567,122	8
PUMPING PLANT									9
Structures and Improvements (321)	611,382	3.20%	10,130					621,512	10
Other Power Production Equipment (323)	1,954	4.40%	8,664				4,840	15,458	11
Electric Pumping Equipment (325)	349,093	4.40%	88,828				(4,840)	433,081	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	962,429		107,622	0	0	0	0	1,070,051	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	11,171	6.00%		11,171				0	20
Total Water Treatment Plant	11,171		0	11,171	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	1,689,411	1.90%	31,295					1,720,706	24
Transmission and Distribution Mains (343)	6,607,153	1.30%	496,178	121,086			1,574	6,983,819	25
Services (345)	1,616,046	2.90%	149,646	20,789			603	1,745,506	26
Meters (346)	280,409	5.50%	151,874	61,041			3,357	374,599	27

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

g 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.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g 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)	1,261,682	2.20%	80,938	26,477			582	1,316,725	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	11,454,701		909,931	229,393	0	0	6,116	12,141,355	30
GENERAL PLANT									31
Structures and Improvements (390)	31,666	2.70%	16,456					48,122	32
Office Furniture and Equipment (391)	2,094	5.80%		1,512				582	33
Computer Equipment (391.1)	52,884	26.70%	3,153	5,208				50,829	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,312	5.80%						2,312	36
Tools, Shop and Garage Equipment (394)	218,717	5.80%	6,077					224,794	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	9,240	15.00%						9,240	40
SCADA Equipment (397.1)	223,133	9.20%	13,493					236,626	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	540,046		39,179	6,720	0	0	0	572,505	43
Total accum. prov. directly assignable	13,519,141		1,073,060	247,284	0	0	6,116	14,351,033	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	13,519,141		1,073,060	247,284	0	0	6,116	14,351,033	46

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

- g 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.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g 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.

Other power production equipment (323) & Electric pumping equipment (325) - Due to 2020 & 2021 fixed asset generator adjustments.
Transmission and distribution mains (343); Services (345); Meter (346) and Hydrants (348) adjustments due to fixed assets activated prior to 2022 that had final cost adjustments.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	7,428	1.80%	7,429					14,857	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	7,428		7,429	0	0	0	0	14,857	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	3,323,677	1.30%	179,851					3,503,528	25
Services (345)	1,999,201	2.90%	64,510					2,063,711	26
Meters (346)	704,336	5.50%						704,336	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g 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.
 g If more than one depreciation rate is used, report the average rate in column (c).
 g 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)	166,419	2.20%	12,751					179,170	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	6,193,633		257,112	0	0	0	0	6,450,745	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	6,201,061		264,541	0	0	0	0	6,465,602	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	6,201,061		264,541	0	0	0	0	6,465,602	46

Age of Water Mains

g 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.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 14" diameter in the 14" category.

Pipe Size (a)	Feet of Main											Total (m)	
	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)	2021-2030 (l)		
6.000	5,031	99,730	169,036	13,566	176,144	8,232	10,388	9,346	2,083	9,385	614	503,555	1
8.000	4,288	2,173	228	9,832	93,803	6,157	10,012	16,535	44,521	43,413	4,861	235,823	2
10.000				152	927			707				1,786	3
12.000	2,182		37,330	10,490	82,086	3,477		10,713	16,570	15,293	13,949	192,090	4
16.000			698	7,728	45,258	3,668			12,683	20,766	9,615	100,416	5
18.000					11							11	6
20.000					18,740				23	116		18,879	7
24.000					25,138	16,029				492	351	42,010	8
30.000					765							765	9
Total	11,501	101,903	207,292	41,768	442,872	37,563	20,400	37,301	75,880	89,465	29,390	1,095,335	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. Information is provided by Engineering and cross checked against GIS tracking.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g 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						139,842	139,842	1
February						133,772	133,772	2
March						144,674	144,674	3
April						132,966	132,966	4
May						160,332	160,332	5
June						169,371	169,371	6
July						169,462	169,462	7
August						194,036	194,036	8
September						156,498	156,498	9
October						142,154	142,154	10
November						134,410	134,410	11
December						127,400	127,400	12
TOTAL	0	0	0	0	0	1,804,917	1,804,917	13

Water Audit and Other Statistics

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g 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		1
Finished Water pumped or purchased (000s)	1,804,917	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	1,804,917	4
Less: Gallons (000s) sold to retail customers (billed, metered)	1426007	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	4159	7
Gallons (000s) of Non-Revenue Water	374,751	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	98,373	10
Subtotal: Unbilled Authorized Consumption	98,373	11
Total Water Loss	276,378	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	27,054	16
Subtotal Apparent Losses	27,054	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	249,324	18
Gallons (000s) estimated due to unreported and background leakage	0	19
Subtotal Real Losses (leakage)	249,324	20
Non-Revenue Water as percentage of net water supplied	21%	21
Total Water Loss as percentage of net water supplied	15%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	5,960	24
Date of maximum	07/01/2022	25
Cause of maximum		26
Watering of lawn and gardens.		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,150	28
Date of minimum	11/26/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,047,882	30
If water is purchased:		31
Vendor Name	City of Milwaukee	32
Point of Delivery	Lawns and gardens	33
Source of purchased water	Surface	34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	79	41
Number of service breaks repaired this year	53	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Sources of Water Supply - Well Information

- g Enter characteristics for each of the utility's functional wells (regardless of whether it is ~~in~~ service or not).
- g Do not include abandoned wells on this schedule.
- g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- g 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)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinat ion (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
BLANCHARD # 1	7300 W BLANCHARD ST		Primary	Distribution	1992	Centrifugal	1,500	1992	1992	Electric	30	1
BLANCHARD # 2	7300 W BLANCHARD ST		Primary	Distribution	1992	Centrifugal	1,500	1992	1992	Electric	30	2
BLANCHARD # 3	7300 W BLANCHARD ST		Booster	Distribution	1992	Centrifugal	1,500	1992	1992	Electric	75	3
BLANCHARD # 4	7300 W BLANCHARD ST		Booster	Distribution	1992	Centrifugal	1,500	1992	1992	Electric	75	4
GLENVIEW # 1	108 N GLENVIEW AVE		Primary	Distribution	2020	Centrifugal	800	2020	2020	Electric	20	5
N 64TH STREET # 1	2630 N 64 STREET		Booster	Distribution	2021	Vertical Turbine	2,500	2021	2021	Electric	125	6
N 64TH STREET # 2	2630 N 64 STREET		Booster	Distribution	2021	Vertical Turbine	2,500	2021	2021	Electric	125	7
N 64TH STREET # 4	2630 N 64 STREET		Primary	Distribution	2021	Vertical Turbine	2,500	2021	2021	Electric	60	8
N 64TH STREET # 5	2630 N 64TH STREET		Primary	Distribution	2021	Vertical Turbine	2,500	2021	2021	Electric	60	9
POTTER RD # 1	11000 W POTTER RD		Booster	Distribution	2020	Centrifugal	2,000	2020	2020	Electric	150	10
POTTER RD # 2	11000 W POTTER RD		Booster	Distribution	2020	Centrifugal	2,000	2020	2020	Electric	150	11
POTTER RD # 4	11000 W POTTER RD		Primary	Distribution	2020	Centrifugal	1,800	2020	2020	Electric	60	12
POTTER RD #5	11000 W POTTER RD		Primary	Distribution	2020	Centrifugal	1,800	2020	2020	Electric	60	13

Reservoirs, Standpipes and Elevated Tanks

g 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

g Provide a generic description for (a). Do not give specific address of location.
 g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
 g 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.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
N 64th	1964	2	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	Clorinator - no longer in service 2022 with pumping equipment construction	1
Potter	1965	2	_ Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	No	Wellhouse	Clorinator - no longer in service 2022 with pumping equipment construction	2

Water Mains

g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.

g Explain all reported adjustments as a schedule footnote.

g 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.

g Report all pipe larger than 16" diameter in the 18" 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)			
Ductile Iron, Lined (late 1960's to present)	Distribution	6	20	53			73	1
Other Metal	Distribution	6	507,644		3,368		504,276	2
Other Plastic	Distribution	6	609				609	3
PVC	Distribution	6	864	217			1,081	4
Unknown - Does Not Contain Lead	Distribution	6	156				156	5
Ductile Iron, Lined (late 1960's to present)	Distribution	8	59	3,341			3,400	6
Other Metal	Distribution	8	219,232		2,499		216,733	7
Other Metal	Supply	8	101				101	8
Other Plastic	Distribution	8	2,362				2,362	9
PVC	Distribution	8	9,904	514			10,418	10
Unknown - Does Not Contain Lead	Distribution	8	169				169	11
Other Metal	Distribution	10	1,786				1,786	12
Ductile Iron, Lined (late 1960's to present)	Distribution	12		132			132	13
Other Metal	Distribution	12	170,593		904		169,689	14
Other Plastic	Distribution	12	2,617				2,617	15
PVC	Distribution	12	1,813				1,813	16
Unknown - Does Not Contain Lead	Distribution	12	13,077				13,077	17
Ductile Iron, Lined (late 1960's to present)	Transmission	16		2,009			2,009	18
Other Metal	Supply	16	279				279	19
Other Metal	Transmission	16	93,347		1,850		91,497	20
Other Plastic	Transmission	16	1,442				1,442	21
PVC	Transmission	16	2,345	2,254			4,599	22
Unknown - Does Not Contain Lead	Distribution	16	5,352				5,352	23
Other Metal	Transmission	18	11				11	24
Other Metal	Supply	20	10,347				10,347	25
Other Metal	Transmission	20	8,532				8,532	26
Ductile Iron, Lined (late 1960's to present)	Transmission	24		154			154	27
Other Metal	Supply	24	13,231				13,231	28
Other Metal	Transmission	24	28,471		43		28,428	29
PVC	Transmission	24		197			197	30

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g Report all pipe larger than 36" diameter in the 48" 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	Supply	30	765				765	31
Total Within Municipality			1,095,128	8,871	8,664		1,095,335	32
Total Utility			1,095,128	8,871	8,664		1,095,335	33

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g Report all pipe larger than 36" diameter in the 36" 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 districts.

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g 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			(1)	1		1	
Lead	0.625	42			1	43		2	
Copper	0.625	2				2		3	
Unknown - May Contain Lead	0.625	1				1		4	
Lead	0.750	1,873		7	5	1,871	10	5	
Copper	0.750	96			1	97		6	
Unknown - May Contain Lead	0.750	1				1		7	
Ductile Iron, Lined (late 1960's to present)	1.000	1				1		8	
HDPE	1.000	4			1	5		9	
Lead	1.000	5,217		46		5,171	22	10	
Copper	1.000	4,552	4	33		4,523	27	11	
Unknown - May Contain Lead	1.000	635				635	6	12	
Unknown - Does Not Contain Lead	1.000	38				38		13	
Ductile Iron, Lined (late 1960's to present)	1.250	2				2		14	
HDPE	1.250	446	84	1	(13)	516	4	15	
Lead	1.250	44			2	(1)	41	16	
Copper	1.250	1,913	1	6	(8)	1,900	9	17	
PVC	1.250	1				1		18	
Unknown - Does Not Contain Lead	1.250	5				5		19	
HDPE	1.500		1			1		20	
Lead	1.500	4			1	1	4	21	
Copper	1.500	192			4	(3)	185	3	22
Unknown - May Contain Lead	1.500	3				(1)	2	23	
Ductile Iron, Lined (late 1960's to present)	2.000	3				(1)	2	24	
HDPE	2.000	5	5			1	11	25	
Lead	2.000	6				6		26	
Copper	2.000	126			2	124	1	27	
Unknown - May Contain Lead	2.000	1				1		28	
Ductile Iron, Lined (late 1960's to present)	3.000	5				5		29	

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g Report service lines separately by diameter and pipe materials.

Copper	3.000	2		2		30	
Unlined Cast Iron (pre-early 1950's)	3.000	16		(3)	13	31	
Unknown - May Contain Lead	3.000	1			1	32	
Ductile Iron, Lined (late 1960's to present)	4.000	11		2	13	33	
HDPE	4.000	1			1	34	
Copper	4.000	1			1	35	
Unlined Cast Iron (pre-early 1950's)	4.000	27			27	36	
PVC	4.000		2		2	37	
Unknown - Does Not Contain Lead	4.000	7		(1)	6	38	
Ductile Iron, Lined (late 1960's to present)	6.000	61		20	81	39	
HDPE	6.000	1			1	40	
Copper	6.000	6			6	41	
Unlined Cast Iron (pre-early 1950's)	6.000	23		(1)	22	1 42	
PVC	6.000	5	1	3	9	1 43	
Unknown - May Contain Lead	6.000	15		(10)	5	44	
Unknown - Does Not Contain Lead	6.000	26		(4)	22	45	
Ductile Iron, Lined (late 1960's to present)	8.000	44		12	56	46	
Copper	8.000	2			2	47	
Unlined Cast Iron (pre-early 1950's)	8.000	30		(4)	26	3 48	
PVC	8.000	4	1	2	7	49	
Unknown - May Contain Lead	8.000	9		1	10	50	
Unknown - Does Not Contain Lead	8.000	6		(3)	3	51	
Ductile Iron, Lined (late 1960's to present)	10.000	6		(1)	5	52	
Unlined Cast Iron (pre-early 1950's)	10.000	5			5	53	
Unknown - Does Not Contain Lead	10.000	2			2	54	
Ductile Iron, Lined (late 1960's to present)	12.000	2		3	5	55	
Unlined Cast Iron (pre-early 1950's)	12.000	1			1	56	
Unknown - Does Not Contain Lead	12.000	3		(1)	2	1 57	
Utility Total		15,537	99	102	(3)	15,531	88

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g 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.
- g 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 funded through bonds & ARPA funding. Brand new parcels, are assessed a TAP fee based on service size, with a total of 6 new TAPS being added in 2022.

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

Continuing TAP audit to update material, sizes and statuses accordingly. Additions and retirement from Engineering and overall totals compared against extract from GIS system.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
5/8	7,262		45	(1,166)	6,051	41	5,643	115	1	2	35						255	6,051	1
3/4	8,899		56	31	8,874	55	8,516	203	4	1	145						5	8,874	2
1	493		8	(52)	433	11	153	150	1	3	79						47	433	3
1 1/2	213	94	19	(56)	232	115	27	151	1	2	27						24	232	4
2	211		6	(51)	154	36	3	95	2	14	23						17	154	5
3	101		3	(20)	78	32		41	4	8	20						5	78	6
4	48		4	(7)	37	25		17	1	13	6							37	7
6	7	1	1		7	5		3	2	2								7	8 *
8	8				8	8		4	1		3							8	9
10	5				5	5		4	1									5	10
Total	17,247	95	142	(1,321)	15,879	333	14,342	783	18	45	338						353	15,879	11

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register (# of meter: 20)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 221)

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 15285)

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

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

Previous in stock meters were incorrect, found was double counting standalone endpoints as meter serial numbers. All meters now in inventory stock room entered into financial system. Also now able to import meters that are purchased into financial system.

Explain Public Authority (column K) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

Average number of customers from W-02 includes seasonal, so the meters at the end of the year are lower in column K due to timing.

General Footnote

6 in meter testing note - One meter replaced during 2022 & another meter not replaced due to customer and waiting to find out status of building going forward.

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

Larger size meter per customer request.

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.

We are on the 20 year cycle and have not come up to the replacement timeline

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.

Finished up large meter exchange program. Roughly have of the meters were tested.

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.

One meter replaced during 2022 & another meter not replaced due to customer and waiting to find out status of building going forward.

Hydrants and Distribution System Valves

- g 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.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g 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	2,254	19	27	(18)	2,228	2
Total Fire Hydrants	2,254	19	27	(18)	2,228	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	1,214
Number of Distribution System Valves end of year	3,368
Number of Distribution Valves operated during Year	1,232

Hydrants and Distribution System Valves

- g 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.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g 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.

Found previous year total hydrant number included private hydrants

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Glenview Pump Station	Magnetic	04/01/2020	1
Station Meter	18	64th St Pump Station	Magnetic	03/01/2021	2
Station Meter	18	Blanchard Pump Station	Other	08/01/2006	* 3
Station Meter	20	Potter Pump Station	Magnetic	06/01/2020	4

List of All Station and Wholesale Meters

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

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

General Footnote

Blanchard pump station currently undergoing renovations - meter to be replaced in 2023

There are one or more meters where Type is "Other," please explain.

Venturi

Wisconsin Administrative Code requires that station meters be tested for accuracy at least once every 2 years. The Utility did not meet these requirements. Please explain the Utility's program for testing and replacing meters.

Test date of meters from last install, will be testing in 2023 and will begin a 2 year test cycle.

Water Conservation Programs

- g 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.
- g 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

- g 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.
- g 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~~ ^{within} Muni Boundary ~~A~~ 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) **	15,522	2
Total - Milwaukee County	15,527	3
Total - Customers Served	15,527	4
Total - Outside Muni Boundary	5	5
Total - Within Muni Boundary **	15,522	6

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g 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)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Copper	0.500	1				1		1
Lead	0.625	62		1		61		2
Unknown - May Contain Lead	0.625	1				1		3
HDPE	0.750	1			(1)	0		4
Lead	0.750	2,115			14	2,129	15	5
Copper	0.750	183				183		6
Unknown - Does Not Contain Lead	0.750	1				1		7
HDPE	1.000	5	1			6		8
Lead	1.000	6,170			6	6,176	27	9
Copper	1.000	5,026		2		5,024	28	10
PVC	1.000	4				4		11
Unknown - May Contain Lead	1.000	723			7	730	9	12
Unknown - Does Not Contain Lead	1.000	120		36	(31)	53		13
HDPE	1.250	160	24			184	1	14
Lead	1.250	42		2		40		15
Copper	1.250	325		3		322		16
PVC	1.250	9			(1)	8		17
Unknown - May Contain Lead	1.250	3				3		18
Unknown - Does Not Contain Lead	1.250	2				2		19
HDPE	1.500	1	1			2		20
Lead	1.500	4				4		21
Copper	1.500	168		1		167	2	22
PVC	1.500	1				1		23
Unknown - May Contain Lead	1.500	2		1		1		24
Ductile Iron, Lined (late 1960's to present)	2.000	1				1		25
HDPE	2.000	4	2			6		26
Lined Cast Iron (mide-1950's to early 1970)	2.000	2		1		1		27
Lead	2.000	8			1	9		28
Copper	2.000	105				105		29
PVC	2.000	1				1		30
Unknown - May Contain Lead	2.000	2		2		0		31
Unknown - Does Not Contain Lead	2.000	1			1	2		32
Copper	2.500	1				1		33

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g Separate reporting of service lines by diameter and pipe material.

Ductile Iron, Lined (late 1960's to present)	3.000	6		6		34	
Lined Cast Iron (mide-1950's to early 1970)	3.000	22		22	1	35	
Copper	3.000	1		1		36	
Unknown - May Contain Lead	3.000	2	1	1		37	
Unknown - Does Not Contain Lead	3.000	1		1		38	
Ductile Iron, Lined (late 1960's to present)	4.000	9	2	11		39	
HDPE	4.000	1		1		40	
Lined Cast Iron (mide-1950's to early 1970)	4.000	35	2	33		41	
Copper	4.000	1		1		42	
Unknown - Does Not Contain Lead	4.000	6	1	5		43	
Ductile Iron, Lined (late 1960's to present)	6.000	39	19	58		44	
HDPE	6.000	2		2		45	
Lined Cast Iron (mide-1950's to early 1970)	6.000	20	1	21	1	46	
Copper	6.000	5		5		47	
PVC	6.000	6	4	10	1	48	
Unknown - May Contain Lead	6.000	12	10	2		49	
Unknown - Does Not Contain Lead	6.000	15		7	22	50	
Ductile Iron, Lined (late 1960's to present)	8.000	31	11	42		51	
HDPE	8.000	1		1		52	
Lined Cast Iron (mide-1950's to early 1970)	8.000	20	1	19	2	53	
Copper	8.000	1		1		54	
PVC	8.000	3	3	6		55	
Unknown - May Contain Lead	8.000	7	4	3		56	
Unknown - Does Not Contain Lead	8.000	8		1	9	1	
Ductile Iron, Lined (late 1960's to present)	10.000	6		6		58	
Lined Cast Iron (mide-1950's to early 1970)	10.000	6		6		59	
PVC	10.000	1		1		60	
Unknown - Does Not Contain Lead	10.000	5		(1)	4	61	
Unknown - Does Not Contain Lead	12.000	1		1	2	62	
Utility Total		15,527	68	68	4	15,531	88

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.

	Description (a)	Amount (b)
Disconnections		
1.	Total number of disconnection notices sent to residential customers for non-payment during the year	0
2.	Total number of residential disconnections of service performed for non-payment during the year	0
Arrears		
1.	Total number of residential customers with arrears as of March 31	2,757
2.	Total dollar amount of residential customer arrears as of March 31	297,714
3.	Total number of residential customers with arrears as of June 30	3,671
4.	Total dollar amount of residential customer arrears as of June 30	378,307
5.	Total number of residential customers with arrears as of September 30	4,120
6.	Total dollar amount of residential customer arrears as of September 30	442,223
7.	Total number of residential customers with arrears as of December 31	2,617
8.	Total dollar amount of residential customer arrears as of December 31	499,557
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,049
2.	Total dollar amount of residential arrears placed on the tax roll	365,534
	Footnotes	No