



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

WAUWATOSA WATER UTILITY

7725 W NORTH AVE
WAUWATOSA, WI 53213-1720

For the Year Ended: DECEMBER 31, 2024

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violation of any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, or any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, is a violation of the provisions of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, and the violation of any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 04/24/2025

Water Service Started Date: 01/01/1898

DNR Public Water System ID: 24105961

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

I **Karen Zettel, Utility Finance Manager** of **WAUWATOSA WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/24/2025**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Karen Zettel
Title: Utility Finance Manager
Mailing Address: 7725 W North Ave
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 Ave
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 Ave
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: 10/14/2024

Period covered by most recent audit: 12/31/2023

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) 721-7572

Email Address: Jake.Lenell@claconnect.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	20.10	5.05	1.20	1
Women	2.20	0.65	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	3.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	12,440,557	10,879,671	2
''CdYfUjbl' '9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	7,076,389	6,829,634	4
Depreciation Expense (403)	1,030,281	1,019,048	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,050,454	1,039,187	7
''HcHJ' CdYfUjbl' '9I dYbgYg	9,157,124	8,887,869	8
''BYhCdYfUjbl' 'bWta Y	3,283,433	1,991,802	9
Income from Utility Plant Leased to Others (412-413)			10
''I H]ImiCdYfUjbl' 'bWta Y	3,283,433	1,991,802	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)	448,829	358,002	16
Miscellaneous Nonoperating Income (421)	6,161,244	471,314	17
''HcHJ' CH Yf' bWta Y	6,610,073	829,316	18
''HcHJ' bWta Y	9,893,506	2,821,118	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	(122,200)	21
Other Income Deductions (426)	281,496	267,026	22
''HcHJ' A]gWf' UbYci g' bWta Y'8 YXi Wf]cbg	281,496	144,826	23
''bWta Y'6 YZfY' bhfYgh7\ Uf[Yg	9,612,010	2,676,292	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	250,234	271,984	26
Amortization of Debt Discount and Expense (428)	46,001	70,690	27
Amortization of Premium on Debt--Cr. (429)	58,871	62,151	28
Interest on Debt to Municipality (430)	601,776	410,735	29
Other Interest Expense (431)	42	0	30
Interest Charged to Construction--Cr. (432)			31
''HcHJ' bhfYgh7\ Uf[Yg	839,182	691,258	32
''BYh' bWta Y	8,772,828	1,985,034	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	33,278,710	31,650,751	35
Balance Transferred from Income (433)	8,772,828	1,985,034	36
Miscellaneous Credits to Surplus (434)		30,638	37
Miscellaneous Debits to Surplus--Debit (435)	71,335	387,713	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
''HcHJ' I bUddfcd]UHfX'9UfbYX'Gi fd' i g'9bX'cZMYUf'fE% L	41,980,203	33,278,710	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	12,440,557		12,440,557	3
Total (Acct. 400)	12,440,557	0	12,440,557	4
Operation and Maintenance Expense (401-402)				5
Derived	7,076,389		7,076,389	6
Total (Acct. 401-402)	7,076,389	0	7,076,389	7
Depreciation Expense (403)				8
Derived	1,030,281		1,030,281	9
Total (Acct. 403)	1,030,281	0	1,030,281	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,050,454		1,050,454	15
Total (Acct. 408)	1,050,454	0	1,050,454	16
TOTAL UTILITY OPERATING INCOME	3,283,433	0	3,283,433	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	70,900		70,900	23
Interest on general investments	289,324		289,324	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	88,605		88,605	25
Total (Acct. 419)	448,829	0	448,829	26
Miscellaneous Nonoperating Income (421)				27
Contributed Plant - Water		6,160,684	6,160,684	28
Impact Fees - Water			0	29
Other miscellaneous income		560	560	30
Total (Acct. 421)	0	6,161,244	6,161,244	31
TOTAL OTHER INCOME	448,829	6,161,244	6,610,073	32
MISCELLANEOUS INCOME DEDUCTIONS				33
Miscellaneous Amortization (425)				34
Regulatory Liability (253) Amortization	0		0	35
Total (Acct. 425)	0	0	0	36
Other Income Deductions (426)				37
Depreciation Expense on Contributed Plant - Water		281,496	281,496	38
Total (Acct. 426)	0	281,496	281,496	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	0	281,496	281,496	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	250,234		250,234	43
Total (Acct. 427)	250,234	0	250,234	44
Amortization of Debt Discount and Expense (428)				45
Bond Issue Expense	46,001		46,001	46
Total (Acct. 428)	46,001	0	46,001	47
Amortization of Premium on Debt--Cr. (429)				48
Bond Premium	58,871		58,871	49
Total (Acct. 429)	58,871	0	58,871	50
Interest on Debt to Municipality (430)				51
Derived	601,776		601,776	52
Total (Acct. 430)	601,776	0	601,776	53
Other Interest Expense (431)				54
Derived	42		42	55
Total (Acct. 431)	42	0	42	56
TOTAL INTEREST CHARGES	839,182	0	839,182	57
NET INCOME	2,893,080	5,879,748	8,772,828	58
EARNED SURPLUS				59
Unappropriated Earned Surplus (Beginning of Year) (216)				60
Derived	21,544,790	11,733,920	33,278,710	61
Total (Acct. 216)	21,544,790	11,733,920	33,278,710	62
Balance Transferred from Income (433)				63
Derived	2,893,080	5,879,748	8,772,828	64
Total (Acct. 433)	2,893,080	5,879,748	8,772,828	65
Miscellaneous Debits to Surplus--Debit (435)				66
Prior year audit entry	71,335		71,335	67
Total (Acct. 435)	71,335	0	71,335	68
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	24,366,535	17,613,668	41,980,203	69

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 in construction in progress = \$1,483,910 and \$311,739 from DOT reimbursement.

Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Prior year audit entry - New reporting - Accumulated Sick time balance liability

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	1,361,937		1,361,937	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	1,361,937	0	1,361,937	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	20.1	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)	90,560,956	83,579,797	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	22,685,917	21,848,786	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	67,875,039	61,731,011	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)	1,731,602	1,986,859	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg	1,734,286	1,989,543	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	7,668,019	6,474,796	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	3,383,801	2,979,887	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	3,582,090	3,278,055	23
Other Accounts Receivable (143)	53,642	117,227	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	241,815	193,937	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)	332,248	23,354	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
HcHU' 7 i ffYbhiUbX' 5 VWfi YX' 5 ggYfg	15,263,615	13,069,256	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)	978,758	283,077	42
HcHU' 8 YZffYX' 8 YV]fg	978,758	283,077	43
HCH5 @5 GG9 HG' 5 B8 ' CH< 9F ' 896 #HG	85,851,698	77,072,887	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	11,666,457	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	41,980,203	33,278,710	5
“HcHJ” DfcdfjYUfm7 UdJkU	53,646,660	44,945,167	6
LONG-TERM DEBT			7
Bonds (221)	7,795,000	8,470,000	8
Advances from Municipality (223)	20,420,000	18,490,000	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @b[!HYfa 8 YVh	28,215,000	26,960,000	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	1,719,121	2,925,472	14
Payables to Municipality (233)	958,389	951,252	15
Customer Deposits (235)	250	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	193,170	186,620	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	2,870,930	4,063,344	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	937,319	921,459	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	181,785	182,915	25
“HcHJ” 8 YZffYX’7 fYX]Jg	1,119,104	1,104,374	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 YgYf j Yg	0	0	32
“HCH5 @@5 6 -@H9 G’5 B8 CH< 9F 7 F98 Hg	85,851,694	77,072,885	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	83,579,797	0	0	0	2
	83,579,797	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	61,792,885				5
Utility Plant in Service - Contributed Plant (101.2)	22,595,075				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)	6,172,996				11
Total Utility Plant	90,560,956	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)	15,671,793				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	7,014,124				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	22,685,917	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	67,875,039	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)	15,116,158	0	0	0	15,116,158	1
Credits during year						2
Charged Depreciation Expense (403)	1,030,281				1,030,281	3
Depreciation Expense on Meters Charged to Sewer	76,057				76,057	4
Salvage	0				0	5
Total credits	1,106,338	0	0	0	1,106,338	6
Debits during year						7
Book Cost of Plant Retired	550,703				550,703	8
Cost of Removal	0				0	9
Total debits	550,703	0	0	0	550,703	10
Balance end of year (111.1)	15,671,793	0	0	0	15,671,793	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)	6,732,628	0	0	0	6,732,628	1
Credits during year						2
Charged Other Income Deductions (426)	281,496				281,496	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	281,496	0	0	0	281,496	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)	7,014,124	0	0	0	7,014,124	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)	241,815	193,937	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	241,815	193,937	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	7,276	429	80,039	6
Series 2017 Premium	3,417	429	41,014	7
Series 2018 Premium	4,857	429	63,144	8
Series 2019 Premium	26,754	429	399,082	9
Series 2020 Premium	5,181	429	82,462	10
Series 2021 Premium	2,525	429	42,705	11
Series 2022 Premium	1,207	429	15,594	12
Series 2023 Premium	7,341	429	138,862	13
Series 2024 Premium	313	429	74,417	14
Total	58,871		937,319	15

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		11,666,457	1
Balance end of year		11,666,457	2

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 2016	06/21/2016	01/01/2036	2.80%	2,725,000	1
Mtge Revenue Bonds Series 2017	11/03/2017	01/01/2037	3.00%	2,350,000	2
Mtge Revenue Bonds Series 2018	11/20/2018	07/01/2038	3.80%	2,720,000	3
Total				7,795,000	4

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	2.90%	5,195,000	2
2020 GO Bond issue Water Utility Portion	12/01/2020	12/01/2040	2.10%	3,095,000	3
2021A GO Bond issue Water Utility Portion	12/01/2021	12/01/2041	2.30%	1,595,000	4
2021C GO Bond issue Water Utility Portion	12/01/2021	11/01/2034	1.70%	2,435,000	5
2022 Go Bond Issue Water Utility Portion	12/01/2022	12/01/2037	4.40%	585,000	6
2023 BO Bond Issue Water Utility Portion	12/01/2023	12/01/2043	4.90%	4,610,000	7
2024 BO Bond Issue Water Utility Portion	11/04/2024	11/01/2044	4.10%	2,905,000	8
Total for Account 223				20,420,000	9

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,050,454	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	19,723	5
Total accruals and other credits	1,070,177	6
County, state and local taxes		7
Social Security taxes	97,048	8
PSC Remainder Assessment	14,740	9
Gross Receipts Tax		10
2024 Tax Equivalent reclassified to account 233	958,389	11
Total payments and other debits	1,070,177	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 2013	3,000	0	3,000	0	2
MTGE REVENUE BONDS SERIES 2016	41,109	76,219	79,219	38,109	3
MTGE REVENUE BONDS SERIES 2017	37,125	70,500	72,375	35,250	4
MTGE REVENUE BONDS SERIES 2018	54,757	103,515	106,515	51,757	5
Subtotal Bonds (221)	135,991	250,234	261,109	125,116	6
Advances from Municipality (223)	0	0	0	0	7
2019A GO Bond Water Utility Portion	14,844	176,500	178,125	13,219	8
2020A GO Bond Water Utility Portion	5,808	69,160	69,694	5,274	9
2021A GO Bond Water Utility Portion	3,359	39,987	40,300	3,046	10
2021C GO Bond Water Utility Portion	7,338	43,971	44,027	7,282	11
2022B GO Bond Water Utility Portion	2,229	26,625	26,750	2,104	12
2023A GO Bond Water Utility Portion	17,051	227,267	225,455	18,863	13
2024A GO Bond Water Utility Portion		18,266	0	18,266	14
Subtotal Advances from Municipality (223)	50,629	601,776	584,351	68,054	15
Other Long-Term Debt (224)	0	0	0	0	16
None				0	17
Subtotal Other Long-Term Debt (224)	0	0	0	0	18
Notes Payable (231)	0	0	0	0	19
None				0	20
Subtotal Notes Payable (231)	0	0	0	0	21
Customer Deposits (235)	0	0	0	0	22
Hydrant Permit Deposit Interest		42	42	0	23
Subtotal Customer Deposits (235)	0	42	42	0	24
Total	186,620	852,052	845,502	193,170	25

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	803,672	2
Special redemption fund investments	927,930	3
Total (Acct. 125)	1,731,602	4
Cash and Working Funds (131)	0	5
Cash	7,668,019	6
Total (Acct. 131)	7,668,019	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	3,383,801	12
Total (Acct. 136)	3,383,801	13
Customer Accounts Receivable (142)	0	14
Water	3,582,090	15
Total (Acct. 142)	3,582,090	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Receivable for final bill	798	20
Receivable for hydrant damage	47,923	21
Receivable for hydrant permit	129	22
Receivable from DOT	4,792	23
Total (Acct. 143)	53,642	24
Accrued Utility Revenues (173)	0	25
YE Rev Accrual	332,248	26
Total (Acct. 173)	332,248	27
Miscellaneous Deferred Debits (186)	0	28
Deferred Outflow - Debt Refunding	169,798	29
Deferred Water Tower Painting Costs	808,960	30
Total (Acct. 186)	978,758	31
Accounts Payable (232)	0	32

Balance Sheet Detail - Other Accounts

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

Accounts Payable	1,719,121	33
Total (Acct. 232)	1,719,121	34
Payables to Municipality (233)	0	35
Tax equivalent	958,389	36
Total (Acct. 233)	958,389	37
Customer Deposits (235)	0	38
Hydrant Permit Deposit	250	39
Total (Acct. 235)	250	40
Other Deferred Credits (253)	0	41
Regulatory Liability	0	42
Accrued Sick Time	78,015	43
Accrued Vacation	103,770	44
Total (Acct. 253)	181,785	45

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)	60,807,706				60,807,706	2
Materials and Supplies	217,876				217,876	3
Less Average						4
Reserve for Depreciation (111.1)	15,393,975				15,393,975	5
Customer Advances for Construction					0	6
Regulatory Liability	0				0	7
Average Net Rate Base	45,631,607	0	0	0	45,631,607	8
Net Operating Income	3,283,433				3,283,433	9
Net Operating Income as a percent of Average Net Rate Base	7.20%	N/A	N/A	N/A	7.20%	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	0	0	0	0	0	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)					0	5
Balance End of Year	0	0	0	0	0	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

5. Obligations incurred or assumed, excluding commercial paper
On November 4, 2024 the City of Wauwatosa Issued \$2,905,000 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)	11,962,464	10,472,284	2
Total Sales of Water	11,962,464	10,472,284	3
Other Operating Revenues			4
Forfeited Discounts (470)	106,493	84,864	5
Rents from Water Property (472)	282,817	241,988	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	88,783	80,535	8
Total Other Operating Revenues	478,093	407,387	9
Total Operating Revenues	12,440,557	10,879,671	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	3,189,520	3,252,461	12
Pumping Expenses (620-633)	457,418	436,471	13
Water Treatment Expenses (640-652)	9,003	13,620	14
Transmission and Distribution Expenses (660-678)	2,103,457	1,679,983	15
Customer Accounts Expenses (901-906)	118,586	94,133	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,198,405	1,352,966	18
Total Operation and Maintenance Expenses	7,076,389	6,829,634	19
Other Operating Expenses			20
Depreciation Expense (403)	1,030,281	1,019,048	21
Amortization Expense (404-407)			22
Taxes (408)	1,050,454	1,039,187	23
Total Other Operating Expenses	2,080,735	2,058,235	24
Total Operating Expenses	9,157,124	8,887,869	25
NET OPERATING INCOME	3,283,433	1,991,802	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)	43	4,357	34,804	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)	43	4,357	34,804	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,342	653,569	5,762,175	10
Commercial (461.2)	787	571,298	2,960,909	11
Industrial (461.3)	19	61,516	341,443	12
Public Authority (461.4)	52	44,144	318,443	13
Multifamily Residential (461.5)	342	142,414	1,052,243	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,542	1,472,941	10,435,213	16
Private Fire Protection Service (462)	250		120,534	17
Public Fire Protection Service (463)	15,576		1,371,913	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,411	1,477,298	11,962,464	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)	1,371,913	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)	1,371,913	5
Forfeited Discounts (470)		6
Customer late payment charges	106,493	7
Total Forfeited Discounts (470)	106,493	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	282,817	10
Total Rents from Water Property (472)	282,817	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	73,245	16
CVMIC Award	2,000	17
Final Bill	9,711	18
Non Standard Meter Charge	213	19
Scrap	3,614	20
Total Other Water Revenues (474)	88,783	21

Other Operating Revenues (Water)

- | |
|---|
| <ul style="list-style-type: none">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)		3,189,138	3,189,138	3,252,167	4
Miscellaneous Expenses (603)		382	382	294	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	3,189,520	3,189,520	3,252,461	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		365	365	722	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		120,091	120,091	121,850	19
Pumping Labor and Expenses (624)	223,524	25,112	248,636	273,431	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		11,851	11,851	12,260	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		3,105	3,105	1,974	25
Maintenance of Power Production Equipment (632)		9,070	9,070	4,555	26
Maintenance of Pumping Equipment (633)		64,300	64,300	21,679	27
Total Pumping Expenses	223,524	233,894	457,418	436,471	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)			0	0	32
Miscellaneous Expenses (643)		9,003	9,003	13,620	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)			0	0	37
Total Water Treatment Expenses	0	9,003	9,003	13,620	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)		3,278	3,278	3,328	41
Transmission and Distribution Lines Expenses (662)	10,068	56,991	67,059	54,839	42
Meter Expenses (663)	27,195	11,856	39,051	49,758	43
Customer Installations Expenses (664)		48,229	48,229	24,618	44
Miscellaneous Expenses (665)	41,203		41,203	38,936	45
Rents (666)		19,656	19,656	17,791	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)		309,953	309,953	114,731	49
Maintenance of Transmission and Distribution Mains (673)	735,785	648,619	1,384,404	1,170,325	50
Maintenance of Services (675)	7,096	67,111	74,207	115,331	51
Maintenance of Meters (676)	8,884	21,528	30,412	13,488	52
Maintenance of Hydrants (677)	19,031	66,974	86,005	76,838	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	849,262	1,254,195	2,103,457	1,679,983	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)			0	0	57
Meter Reading Expenses (902)	3,752	1,285	5,037	5,088	58
Customer Records and Collection Expenses (903)	69,432	44,117	113,549	89,045	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	73,184	45,402	118,586	94,133	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)	215,967		215,967	209,306	68
Office Supplies and Expenses (921)		23,973	23,973	22,578	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		321,505	321,505	345,297	71
Property Insurance (924)		28,934	28,934	21,642	72
Injuries and Damages (925)		81,260	81,260	85,187	73
Employee Pensions and Benefits (926)		501,307	501,307	596,437	74
Regulatory Commission Expenses (928)		869	869	15,060	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		12,877	12,877	9,639	77
Rents (931)		7,842	7,842	9,772	78
Maintenance of General Plant (932)		3,871	3,871	38,048	79
Total Administrative and General Expenses	215,967	982,438	1,198,405	1,352,966	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	1,361,937	5,714,452	7,076,389	6,829,634	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 - Increase - Continued work on rehabbing pump houses, more repair work needed on pumping equipment
 - Account 662 - Increase - Milwaukee Regional Medical College distribution expense
 - Account 663 - Decrease - Complication contracting outside vendors for large meter testing
 - Account 664 - Increase - More charges from Aqua backflow, cross connection
 - Account 672 - Increase - New amortization for Burleigh tank
 - Account 673 - Increase - Increase in main breaks and outside vendor repair charges compared to 2023
 - Account 675 - Decrease - Cost corrections from previous accrual amounts
 - Account 676 - Increase - Costs in meter repair parts
 - Account 903 - Increase - Costs associated with bank processing. Changed bank processors mid-year in an effort to reduce costs going forward.
 - Account 928 - Decrease - Minimal PSC expenses in 2024
 - Account 932 - Decrease - Leak correlator, SCADA & office equipment projects from 2023 completed with no additional charges in 2024.
-

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	958,389	951,251	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	19,723	21,306	2
Net Property Tax Equivalent	938,666	929,945	3
Social Security	104,836	103,067	4
PSC Remainder Assessment	14,740	13,624	5
Social security alloc to plant	(7,788)	(7,449)	6
Total Tax Expense	1,050,454	1,039,187	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			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	7.815725
2. County Tax Rate	mills	4.568546	13. Combined School Tax Rate	mills	10.243376
3. Local Tax Rate	mills	7.815725	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	9.079142	15. Total Local & School Tax Rate	mills	18.059101
5. Vocational School Tax Rate	mills	1.164234	16. Total Tax Rate	mills	24.426592
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.739321
7. Other Tax Rate - Non-Local	mills	1.798945	18. Total Tax Net of State Credit	mills	22.519022
8. Total Tax Rate	mills	24.426592	19. Net Local and School Tax Rate	mills	16.648794
9. Less: State Credit	mills	1.907570	20. Utility Plant, Jan 1	\$	83,579,797
11. Net Tax Rate	mills	22.519022	21. Materials & Supplies	\$	193,937
			22. Subtotal	\$	83,773,734
			23. Less: Plant Outside Limits	\$	0
			24. Taxable Assets	\$	83,773,734
			25. Assessment Ratio	dec.	0.687150
			26. Assessed Value	\$	57,565,121
			27. Net Local and School Tax Rate	mills	16.648794
			28. Tax Equiv. Computed for Current Year	\$	958,389

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 83,579,797
2. Materials & Supplies	\$ 193,937
3. Subtotal	\$ 83,773,734
4. Less: Plant Outside Limits	\$ 0
5. Taxable Assets	\$ 83,773,734
6. Assessed Value	\$ 57,565,121
7. Tax Equiv. Computed for Current Year	\$ 958,389
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)	\$ 958,389

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

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 the 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 Metro Sewer 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	49,381			772,945	17
Other Power Production Equipment (323)	196,900	171,464			368,364	18
Electric Pumping Equipment (325)	2,241,157	1,021,908			3,263,065	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	3,161,621	1,242,753	0	0	4,404,374	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)	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)	39,650,391	496,994	135,992		40,011,393	34
Services (345)	5,878,479	497,864	42,549		6,333,794	35
Meters (346)	2,743,648	98,428	54,343		2,787,733	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)	3,727,707	35,445	25,528		3,737,624	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	54,404,726	1,128,731	258,412	0	55,275,045	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)	16,892				16,892	43	
Computer Equipment (391.1)	71,891		34,076		37,815	44	
Transportation Equipment (392)	0				0	45	
Stores Equipment (393)	2,312				2,312	46	
Tools, Shop and Garage Equipment (394)	266,437	74,411	41,675		299,173	47	
Laboratory Equipment (395)	0				0	48	
Power Operated Equipment (396)	0				0	49	
Communication Equipment (397)	9,240				9,240	50	
SCADA Equipment (397.1)	361,540	75,165	216,540		220,165	51	
Miscellaneous Equipment (398)	0				0	52	
Total General Plant	1,295,747	149,576	292,291	0	1,153,032	53	
Total utility plant in service directly assignable	59,822,528	2,521,060	550,703	0	61,792,885	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	59,822,528	2,521,060	550,703	0	61,792,885	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.
- 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 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.

Other Power Production (323) - Contract 21-55 Potter Road Generator
 Electric Pumping Equipment (325) - Blanchard Pumping Station rehab
 Mains (343) - Contract 24-51 WATER MAIN RELAY AND LINING IN MAYFAIR RD / 24-08 UTILITY IMPROVEMENTS ON CENTER ST / 21-48 - ZOO INTER SWAN BLVD TO BURLEIGH ST1060-33-84 / non-contract various main construction
 Services (345) non-contract various service construction (63 locations)
 Meters (346) - Ramping up residential meter exchange replacement program
 Tools, Shop Equip (394) - New meter test bench
 SCADA (397.1) - New Blanchard Street SCADA equipment

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

Mains (343) - Retired 24-01 W POTTER RD AND N 109TH STREET / 24-08 UTILITY IMPROVEMENTS ON CENTER ST / 24-51 WATER MAIN RELAY AND LINING IN MAYFAIR RD / Watertown Plank 118th to 123rd
 Meters (346) - Ramping up residential meter exchange replacement program
 SCADA (397.1) - Replaced SCADA equipment from pumping house equipment upgrade

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)	14,131,394	3,816,434			17,947,828	34
Services (345)	2,395,719	367,100			2,762,819	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)	634,592	181,500			816,092	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	17,866,041	4,365,034	0	0	22,231,075	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	18,230,041	4,365,034	0	0	22,595,075	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	18,230,041	4,365,034	0	0	22,595,075	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 JXYVcbgfi Wjcb'U h cfJnUjcb'UbX'DG7'XcW_Yh number.

Mains (343) - 24-08 UTILITY IMPROVEMENTS ON CENTER ST (ARPA Funded) / 24-51 WATER MAIN RELAY AND LINING IN MAYFAIR RD(ARPA Funded) / Elm Grove (Contractor funded)
 Services (345) - Elm Grove (Contractor funded)
 Hydrants (348) - Elm Grove (Contractor funded)

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)	583,443	1.80%	16,334					599,777	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	583,443		16,334	0	0	0	0	599,777	8
PUMPING PLANT									9
Structures and Improvements (321)	632,934	3.20%	7,875					640,809	10
Other Power Production Equipment (323)	24,122	4.40%	8,664					32,786	11
Electric Pumping Equipment (325)	521,909	4.40%	88,828					610,737	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,178,965		105,367	0	0	0	0	1,284,332	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)	1,752,001	1.90%	31,282					1,783,283	24
Transmission and Distribution Mains (343)	7,315,754	1.30%	508,628	135,992			1,767	7,690,157	25
Services (345)	1,873,852	2.90%	164,271	42,549			1,234	1,996,808	26
Meters (346)	463,709	5.50%	147,912	54,343			2,989	560,267	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)	1,352,556	2.20%	81,448	25,528			562	1,409,038	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	12,757,872		933,541	258,412	0	0	6,552	13,439,553	30
GENERAL PLANT									31
Structures and Improvements (390)	64,578	2.70%	16,456					81,034	32
Office Furniture and Equipment (391)	582	5.80%	946				788	2,316	33
Computer Equipment (391.1)	57,294	26.70%	6,465	34,076				29,683	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,312	5.80%						2,312	36
Tools, Shop and Garage Equipment (394)	211,120	5.80%	7,336	41,675				176,781	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)	249,966	9.20%	13,340	216,540				46,766	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	595,092		44,543	292,291	0	0	788	348,132	43
Total accum. prov. directly assignable	15,115,372		1,099,785	550,703	0	0	7,340	15,671,794	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	15,115,372		1,099,785	550,703	0	0	7,340	15,671,794	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.

Fixed asset system completes depreciation on a per asset basis versus overall total balance

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)	22,286	1.80%	7,429					29,715	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	22,286		7,429	0	0	0	0	29,715	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)	3,684,356	1.30%	195,120					3,879,476	25
Services (345)	2,128,334	2.90%	64,801					2,193,135	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)	193,316	2.20%	14,146					207,462	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	6,710,342		274,067	0	0	0	0	6,984,409	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	6,732,628		281,496	0	0	0	0	7,014,124	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	6,732,628		281,496	0	0	0	0	7,014,124	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 18" 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	169,035	13,093	175,052	8,232	10,077	9,604	2,083	9,385	749	502,071	1
8.000	4,288	2,173	228	9,167	93,165	6,157	10,012	16,522	44,473	43,323	7,953	237,461	2
10.000				152	927			707				1,786	3
12.000	2,182		37,330	8,017	79,114	3,477		10,281	16,570	15,293	19,595	191,859	4
16.000			698	6,726	43,730	3,668			12,513	20,766	15,518	103,619	5
18.000					11							11	6
20.000					15,404				23	116	1,687	17,230	7
24.000					24,983	16,029				492	4,562	46,066	8
30.000					765							765	9
Total	11,501	101,903	207,291	37,155	433,151	37,563	20,089	37,114	75,662	89,375	50,064	1,100,868	10

Describe source of information used to develop data:
The Water Utility Finance Manager has been tracking all additions/retirements throughout the years, in the absence of a fixed asset system. New process, that now currently tracking information within GIS system.

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						147,735	147,735	1
February						132,279	132,279	2
March						122,658	122,658	3
April						146,431	146,431	4
May						140,404	140,404	5
June						142,751	142,751	6
July						165,084	165,084	7
August						157,187	157,187	8
September						173,247	173,247	9
October						144,200	144,200	10
November						115,882	115,882	11
December						139,919	139,919	12
TOTAL	0	0	0	0	0	1,727,777	1,727,777	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)	1,727,777	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	1,727,777	4
Less: Gallons (000s) sold to retail customers (billed, metered)	1472941	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	4357	7
Gallons (000s) of Non-Revenue Water	250,479	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	95,147	10
Subtotal: Unbilled Authorized Consumption	95,147	11
Total Water Loss	155,332	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	500	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	500	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	154,832	18
Gallons (000s) estimated due to unreported and background leakage	0	19
Subtotal Real Losses (leakage)	154,832	20
Non-Revenue Water as percentage of net water supplied	14%	21
Total Water Loss as percentage of net water supplied	9%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	6,640	24
Date of maximum	09/04/2024	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	3,060	28
Date of minimum	03/16/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	908,308	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	65	41
Number of service breaks repaired this year	79	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		Booster	Distribution	2023	Centrifugal	2,100	2023	2023	Electric	125	1
BLANCHARD # 2	7300 W BLANCHARD ST		Booster	Distribution	2023	Centrifugal	2,100	2023	2023	Electric	125	2
BLANCHARD # 4	7300 W BLANCHARD ST		Primary	Distribution	2023	Centrifugal	2,100	2023	2023	Electric	40	3
BLANCHARD #5	7300 W BLANCHARD ST		Primary	Distribution	2023	Centrifugal	2,100	2023	2023	Electric	40	4
GLENVIEW # 1	108 N GLENVIEW AVE		Primary	Distribution	2020	Centrifugal	800	2020	2020	Electric	20	5
N 64TH STREET # 1	2630 N 64TH STREET		Booster	Distribution	2021	Vertical Turbine	2,500	2021	2021	Electric	125	6
N 64TH STREET # 2	2630 N 64TH STREET		Booster	Distribution	2021	Vertical Turbine	2,500	2021	2021	Electric	125	7
N 64TH STREET # 4	2630 N 64TH 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.

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

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" in diameter in the 16" 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	73				73	1
Other Metal	Distribution	6	503,026		369		502,657	2
Other Plastic	Distribution	6	609				609	3
PVC	Distribution	6	1,098	118			1,216	4
Unknown - Does Not Contain Lead	Distribution	6	156				156	5
Ductile Iron, Lined (late 1960's to present)	Distribution	8	3,400				3,400	6
Other Metal	Distribution	8	216,277		998		215,279	7
Other Metal	Supply	8	101				101	8
Other Plastic	Distribution	8	2,362				2,362	9
PVC	Distribution	8	11,414	2,096			13,510	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	167,146		3,334		163,812	14
Other Plastic	Distribution	12	2,617				2,617	15
PVC	Distribution	12	2,506	4,953			7,459	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	90,560		1,763		88,797	20
Other Plastic	Transmission	16	1,442				1,442	21
PVC	Transmission	16	4,728	5,774			10,502	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	5,196				5,196	26
PVC	Transmission	20	335	1,352			1,687	27
Ductile Iron, Lined (late 1960's to present)	Transmission	24	154				154	28
Other Metal	Supply	24	13,231				13,231	29
Other Metal	Transmission	24	28,428		155		28,273	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 inch diameter in the 48 inch 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)			
PVC	Transmission	24	3,359	1,049			4,408	31
Other Metal	Supply	30	765				765	32
Total Within Municipality			1,092,145	15,342	6,619		1,100,868	33
Total Utility			1,092,145	15,342	6,619		1,100,868	34

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	1				1		1
Lead	0.625	42			(1)	41		2
Copper	0.625	2				2		3
Unknown - May Contain Lead	0.625	1				1		4
Lead	0.750	1,863		7		1,856	10	5
Copper	0.750	95			1	96	1	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	38			(33)	5		9
Lead	1.000	5,126		45	49	5,130	22	10
Copper	1.000	4,532	11	35	2	4,510	26	11
Unknown - May Contain Lead	1.000	569			(22)	547	6	12
Unknown - Does Not Contain Lead	1.000	19			(14)	5		13
Ductile Iron, Lined (late 1960's to present)	1.250	2				2		14
HDPE	1.250	582	80		10	672	3	15
Lead	1.250	40		2		38		16
Copper	1.250	1,882		1		1,881	11	17
PVC	1.250	1				1		18
Unknown - Does Not Contain Lead	1.250	3			(1)	2		19
HDPE	1.500	19			1	20		20
Lead	1.500	4				4		21
Copper	1.500	180				180	4	22
Unknown - May Contain Lead	1.500	2				2		23
Ductile Iron, Lined (late 1960's to present)	2.000	2				2		24
HDPE	2.000	25	1			26	1	25
Lead	2.000	5				5		26
Copper	2.000	118		1		117	2	27
Unknown - May Contain Lead	2.000	1				1		28
Ductile Iron, Lined (late 1960's to present)	3.000	4				4		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	13			13		31
Ductile Iron, Lined (late 1960's to present)	4.000	11		2	13		32
HDPE	4.000	1			1		33
Unlined Cast Iron (pre-early 1950's)	4.000	25	1	3	27		34
PVC	4.000	2			2		35
Unknown - Does Not Contain Lead	4.000	5		(2)	3		36
Ductile Iron, Lined (late 1960's to present)	6.000	96	1	6	101	1	37
HDPE	6.000	1			1		38
Copper	6.000	2			2		39
Unlined Cast Iron (pre-early 1950's)	6.000	22	1	1	2	24	1
PVC	6.000	11	1		4	16	2
Unknown - May Contain Lead	6.000	15			(8)	7	42
Unknown - Does Not Contain Lead	6.000	8				8	43
Ductile Iron, Lined (late 1960's to present)	8.000	84	3	1		86	44
Copper	8.000	2				2	45
Unlined Cast Iron (pre-early 1950's)	8.000	23				23	5
PVC	8.000	11	3		4	18	1
Unknown - May Contain Lead	8.000	6			(1)	5	48
Unknown - Does Not Contain Lead	8.000	5				5	49
Ductile Iron, Lined (late 1960's to present)	10.000	5			2	7	50
Unlined Cast Iron (pre-early 1950's)	10.000	7				7	51
Ductile Iron, Lined (late 1960's to present)	12.000	5			2	7	52
Unlined Cast Iron (pre-early 1950's)	12.000	1				1	53
PVC	12.000	3				3	54
Utility Total		15,526	100	95	6	15,537	96

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 bond funds and TIF districts.

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

Continuing TAP audit to update material, sizes and statuses accordingly. Launched new website for customers to reach out to submit photos and/or set up appointments to review their laterals: <https://lead-service-line-inventory-tosa.hub.arcgis.com/pages/mapinfo>. 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	6,017	55	111	1	5,962	7	5,674	119	1	2	35						131	5,962	1
3/4	8,906	65	128	2	8,845	10	8,489	199	4	1	145						7	8,845	2
1	423	15	12		426	1	152	149	2	3	80						40	426	3
1 1/2	226		2	1	225	36	26	149	1	2	27						20	225	4
2	153	10	1		162	17	3	98	2	14	25						20	162	5
3	76			3	79	33		44	4	8	23							79	6
4	38				38	0		18	1	13	6							38	7
6	7				7	0		3	2	2								7	* 8
8	8				8	1		4	1		3							8	* 9
10	3				3	1		2	1									3	* 10
Total	15,857	145	254	7	15,755	106	14,344	785	19	45	344						218	15,755	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: 18)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 1113)

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 14410)

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.

Completed physical count, updated financial system & adjusted PSC report accordingly

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.

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

Larger size meter per customer request.

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

Issues with meter testing contractor, found new contractor. New vendor tested as many meters as they could, will test those from 2024 that were missed in 2025.

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.

Issues with meter testing contractor, found new contractor. New vendor tested as many meters as they could, will test those from 2024 that were missed in 2025.

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.

Issues with meter testing contractor, found new contractor. New vendor tested as many meters as they could, will test those from 2024 that were missed in 2025.

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	2,225	12	12		2,225	2
Total Fire Hydrants	2,225	12	12	0	2,225	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	1,136
Number of Distribution System Valves end of year	3,439
Number of Distribution Valves operated during Year	1,140

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	09/11/2023	1
Station Meter	18	64th St Pump Station	Magnetic	09/01/2023	2
Station Meter	18	Blanchard Pump Station	Magnetic	09/01/2023	3
Station Meter	20	Potter Pump Station	Magnetic	09/11/2023	4

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 Muni Boundary~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Milwaukee (City)	5	1
Wauwatosa (City) **	15,538	2
Total - Milwaukee County	15,543	3
Elm Grove (Village)	1	4
Total - Waukesha County	1	5
Total - Customers Served	15,544	6
Total - Outside Muni Boundary	6	7
Total - Within Muni Boundary **	15,538	8

** = 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	61			(1)	60		2
Unknown - May Contain Lead	0.625	1				1		3
Lead	0.750	2,119		5	(13)	2,101	15	4
Copper	0.750	181			2	183	1	5
Unknown - Does Not Contain Lead	0.750	1				1		6
HDPE	1.000	6			3	9		7
Lead	1.000	6,161		14	2	6,149	27	8
Copper	1.000	5,027	1	2	27	5,053	26	9
PVC	1.000	4			(2)	2		10
Unknown - May Contain Lead	1.000	638			(28)	610	7	11
Unknown - Does Not Contain Lead	1.000	103			(26)	77		12
HDPE	1.250	219	20		20	259	2	13
Lead	1.250	41				41		14
Copper	1.250	322			5	327	1	15
PVC	1.250	6			(2)	4		16
Unknown - May Contain Lead	1.250	3			(2)	1		17
Unknown - Does Not Contain Lead	1.250	2			1	3		18
HDPE	1.500	3				3		19
Lead	1.500	4				4		20
Copper	1.500	167				167	4	21
PVC	1.500	1				1		22
Unknown - May Contain Lead	1.500	1				1		23
Ductile Iron, Lined (late 1960's to present)	2.000	1				1		24
HDPE	2.000	7				7	1	25
Lined Cast Iron (mide-1950's to early 1970)	2.000	1				1		26
Lead	2.000	8			(1)	7		27
Copper	2.000	102			1	103	2	28
PVC	2.000	1				1		29
Unknown - Does Not Contain Lead	2.000	2			(1)	1		30
Copper	2.500	1				1		31
Ductile Iron, Lined (late 1960's to present)	3.000	5				5		32

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.

Lined Cast Iron (mide-1950's to early 1970)	3.000	21		21	1	33	
Copper	3.000	1		1		34	
Unknown - May Contain Lead	3.000	1		1		35	
Ductile Iron, Lined (late 1960's to present)	4.000	8	2	10		36	
HDPE	4.000	1		1		37	
Lined Cast Iron (mide-1950's to early 1970)	4.000	32	3	35		38	
Copper	4.000	1	(1)	0		39	
PVC	4.000	1		1		40	
Unknown - Does Not Contain Lead	4.000	5	(2)	3		41	
Ductile Iron, Lined (late 1960's to present)	6.000	71	6	77	1	42	
HDPE	6.000	2		2		43	
Lined Cast Iron (mide-1950's to early 1970)	6.000	20	3	23	1	44	
Copper	6.000	2		2		45	
PVC	6.000	10	3	13	2	46	
Unknown - May Contain Lead	6.000	8	(6)	2		47	
Unknown - Does Not Contain Lead	6.000	11		11		48	
Ductile Iron, Lined (late 1960's to present)	8.000	67	10	77		49	
HDPE	8.000	1		1		50	
Lined Cast Iron (mide-1950's to early 1970)	8.000	21		21	4	51	
Copper	8.000	1		1		52	
PVC	8.000	9	6	15	1	53	
Unknown - May Contain Lead	8.000	6	(2)	4		54	
Unknown - Does Not Contain Lead	8.000	4	1	5		55	
Ductile Iron, Lined (late 1960's to present)	10.000	6	1	7		56	
Lined Cast Iron (mide-1950's to early 1970)	10.000	8		8		57	
PVC	10.000	1		1		58	
Ductile Iron, Lined (late 1960's to present)	12.000	3	2	5		59	
Lined Cast Iron (mide-1950's to early 1970)	12.000	2		2		60	
PVC	12.000	2		2		61	
Utility Total		15,526	21	21	11	15,537	96

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)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	1,841
2.	Total number of residential customers with arrears as of June 30	1,885
3.	Total number of residential customers with arrears as of September 30	1,875
4.	Total number of residential customers with arrears as of December 31	2,751
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	357,901
2.	Total dollar amount of residential customer arrears as of June 30	490,089
3.	Total dollar amount of residential customer arrears as of September 30	605,312
4.	Total dollar amount of residential customer arrears as of December 31	302,671
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,058
2.	Total dollar amount of residential arrears placed on the tax roll	440,899
	Footnotes	No