

**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, 2016

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **3/17/2017**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jeff Tschudy

Title: Accountant / Business Manager

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8966

Email Address: jtschudy@wauwatosa.net

Accounting firm or consultant preparing this report (if applicable)

Name: Not Applicable

Title:

Mailing Address: Not Applicable
Not Applicable, WI 53213

Phone: (414) 479-8966

Email Address: jtschudy@wauwatosa.net

Name and title of utility General Manager (or equivalent)

Name: David Simpson

Title: Public Works Director

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 831-0799

Email Address: dsimpson@wauwatosa.net

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

Name: Kathy Ehley

Title: Mayor

Mailing Address: 7725 W North Avenue
Wauwatosa, WI 53213

Phone: (414) 479-8900

Email Address: kehley@wauwatosa.net

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 07/12/2016

Period covered by most recent audit: 2015

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

Name: Jacob Lenell

Title: Accountant

Organization Name: CliftonLarsonAllen LLP

USPS Address: 10700 W Research Dr Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 476-1880

Email Address: jacob.lenell@cliftonlarsonallen.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,913,767	7,629,640	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,443,945	5,381,744	2
Depreciation Expense (403)	735,841	654,702	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,056,742	914,415	5
Total Operating Expenses	7,236,528	6,950,861	6
Net Operating Income	677,239	678,779	7
Income from Utility Plant Leased to Others (412-413)			8
Utility Operating Income	677,239	678,779	9
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	10
Income from Nonutility Operations (417)			11
Nonoperating Rental Income (418)			12
Interest and Dividend Income (419)	9,754	4,308	13
Miscellaneous Nonoperating Income (421)	876,250	1,248,977	14
Total Other Income	886,004	1,253,285	15
Total Income	1,563,243	1,932,064	16
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(122,200)	(122,200)	17
Other Income Deductions (426)	226,214	215,650	18
Total Miscellaneous Income Deductions	104,014	93,450	19
Income Before Interest Charges	1,459,229	1,838,614	20
INTEREST CHARGES			
Interest on Long-Term Debt (427)	483,068	440,300	21
Amortization of Debt Discount and Expense (428)	82,881		22
Amortization of Premium on Debt--Cr. (429)	16,792	10,893	23
Interest on Debt to Municipality (430)	10,572	11,329	24
Other Interest Expense (431)	0	0	25
Interest Charged to Construction--Cr. (432)			26
Total Interest Charges	559,729	440,736	27
Net Income	899,500	1,397,878	28
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,909,870	21,511,992	29
Balance Transferred from Income (433)	899,500	1,397,878	30
Miscellaneous Credits to Surplus (434)	84,467		31
Miscellaneous Debits to Surplus--Debit (435)			32
Appropriations of Surplus--Debit (436)			33
Appropriations of Income to Municipal Funds--Debit (439)			34
Total Unappropriated Earned Surplus End of Year (216)	23,893,837	22,909,870	35

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	7,913,767		7,913,767	3
Total (Acct. 400)	7,913,767	0	7,913,767	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	5,443,945		5,443,945	6
Total (Acct. 401-402)	5,443,945	0	5,443,945	7
Depreciation Expense (403)	0	0	0	8
Derived	735,841		735,841	9
Total (Acct. 403)	735,841	0	735,841	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	1,056,742		1,056,742	15
Total (Acct. 408)	1,056,742	0	1,056,742	16
TOTAL UTILITY OPERATING INCOME	677,239	0	677,239	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
Interest on bond investments	721		721	23
Interest on general investments	2,787		2,787	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	6,246		6,246	25
Total (Acct. 419)	9,754	0	9,754	26
Miscellaneous Nonoperating Income (421)	0	0	0	27
Contributed Plant - Water		876,250	876,250 *	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	876,250	876,250	30
TOTAL OTHER INCOME	9,754	876,250	886,004	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(122,200)		(122,200)	34
Total (Acct. 425)	(122,200)	0	(122,200)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Water		226,214	226,214	37
Total (Acct. 426)	0	226,214	226,214	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	226,214	104,014	39
INTEREST CHARGES	0	0	0	40

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)	0	0	0	41
Derived	483,068		483,068	42
Total (Acct. 427)	483,068	0	483,068	43
Amortization of Debt Discount and Expense (428)	0	0	0	44
2016 Bond issuance expenses	82,881		82,881	45
Total (Acct. 428)	82,881	0	82,881	46
Amortization of Premium on Debt—Cr. (429)	0	0	0	47
Series 2010 bond premium	5,592		5,592	48
SERIES 2011 BOND PREMIUM	4,620		4,620	49
Series 2016 bond premium	6,580		6,580	50
Total (Acct. 429)	16,792	0	16,792	51
Interest on Debt to Municipality (430)	0	0	0	52
Derived	10,572		10,572	53
Total (Acct. 430)	10,572	0	10,572	54
Other Interest Expense (431)	0	0	0	55
Derived	0		0	56
Total (Acct. 431)	0	0	0	57
TOTAL INTEREST CHARGES	559,729	0	559,729	58
NET INCOME	249,464	650,036	899,500	59
EARNED SURPLUS	0	0	0	60
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	61
Derived	14,994,993	7,914,877	22,909,870	62
Total (Acct. 216)	14,994,993	7,914,877	22,909,870	63
Balance Transferred from Income (433)	0	0	0	64
Derived	249,464	650,036	899,500	65
Total (Acct. 433)	249,464	650,036	899,500	66
Miscellaneous Credits to Surplus (434)	0	0	0	67
Adjustment to DOT reimb - 2015 contract		84,467	84,467 *	68
CONTRIBUTED PLANT ADJUSTMENT	(1,513,282)	1,513,282	0 *	69
Total (Acct. 434)	(1,513,282)	1,597,749	84,467	70
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	13,731,175	10,162,662	23,893,837	71

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Income Statement Account Details (Page F-02)

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.

Account 421 Contributed Plant - Water. 2015 included 677,890 of additions that were capitalized as contributed plant. In 2015 these additions were reclassified from account 421 to account 253 - deferred revenue - Wis DOT estimated contribution per our auditors and current accounting rules and regulations. If 2015 accrued revenues have not been received by 2-29-16 then they must be shown as deferred revenue. The actual funds received from the DOT in September 2016 was 670,937, which is included in account 421. Also, in 2016, there was an adjustment to another DOT reimbursable contract of a reduction of 11,818 representing a re-estimate of funds due from the DOT.

General Footnote

Miscellaneous Credits to Surplus (434)
Adjustment to DOT reimb - Additional City overhead billed to DOT but not incurred or charged to Water Utility.
Contributed plant adjustment - reclassification of 2012 additions as a result of the 2016 conventional rate case.

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

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

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	7,913,767				7,913,767	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	7,913,767	0	0	0	7,913,767	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,239,216	115,091	1,354,307	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	12,901		12,901	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	115,091	(115,091)	0	19
Total Payroll	1,367,208	0	1,367,208	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	21.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSETS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	62,074,575	60,261,698	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	15,874,176	15,109,421	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	46,200,399	45,152,277	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	2,684	2,684	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	2,517,842	1,968,540	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	2,520,526	1,971,224	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,930,314	(918,172)	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	440,310	103,674	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,304,452	2,187,561	23
Other Accounts Receivable (143)	265,947	877,089	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	188,862	25,631	26
Plant Materials and Operating Supplies (154)	127,726	133,137	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	7,758	7,593	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	5,267,369	2,418,513	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)	502,321	754,257	42
Total Deferred Debits	502,321	754,257	43
TOTAL ASSETS AND OTHER DEBITS	54,490,615	50,296,271	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	10,604,939	9,590,271	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	23,893,837	22,909,870	5
Total Proprietary Capital	34,498,776	32,500,141	6
LONG-TERM DEBT			7
Bonds (221)	16,400,000	12,825,000	8
Advances from Municipality (223)	230,502	253,957	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	16,630,502	13,078,957	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	818,833	1,698,008	14
Payables to Municipality (233)	1,084,919	923,888	15
Customer Deposits (235)	6,757	6,757	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	275,024	223,886	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	82,167	71,944	20
Total Current and Accrued Liabilities	2,267,700	2,924,483	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	191,283	66,188	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	902,354	1,726,502	25
Total Deferred Credits	1,093,637	1,792,690	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	54,490,615	50,296,271	33

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	60,261,698	0	0	0	2
	60,261,698	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	46,337,686				5
Utility Plant in Service - Contributed Plant (101.2)	15,388,889				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)	348,000				11
Total Utility Plant	62,074,575	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)	10,792,621				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,081,555				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	15,874,176	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	46,200,399	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	10,254,080	0	0	0	10,254,080	1
Credits during year						2
Charged Depreciation Expense (403)	735,841				735,841	3
Depreciation Expense on Meters Charged to Sewer	61,259				61,259	4
Salvage	3,110				3,110	5
Tools & work equipment expense	15,777				15,777	6
Total credits	815,987	0	0	0	815,987	7
Debits during year						8
Book Cost of Plant Retired	277,446				277,446	9
Cost of Removal	0				0	10
Total debits	277,446	0	0	0	277,446	11
Balance end of year (111.1)	10,792,621	0	0	0	10,792,621	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	4,855,341	0	0	0	4,855,341	1
Credits during year						2
Charged Other Income Deductions (426)	226,214				226,214	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	226,214	0	0	0	226,214	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	5,081,555	0	0	0	5,081,555	11

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Land & land rights	2,684			2,684	2
Total Nonutility Property (121)	2,684	0	0	2,684	3
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	2,684	0	0	2,684	5

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	0	1
Additions		2
Provision for uncollectibles during year	0	3
Collection of accounts previously written off: Utility Customers	0	4
Collection of accounts previously written off: Others	0	5
Total Additions	0	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
Total Accounts Written Off	0	10
Balance End of Year	0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility	0	0	0	0	0	0	4

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	127,726	133,137	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	127,726	133,137	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)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
Series 2010 premium	5,592	429	42,666	5
Series 2011 premium	4,620	429	13,310	6
Series 2016 premium	6,580	429	135,307	7
Total	16,792		191,283	8

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	9,590,271	1
TIF funding - hydrants	36,680	2
TIF funding - mains	881,698	3
TIF funding - services	96,290	4
Balance end of year	10,604,939	5

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mtge Revenue Bonds Series 2010	10/25/2010	01/01/2029	3.50%	6,425,000	1
Mtge Revenue Bonds Series 2011	11/29/2011	01/01/2022	2.50%	1,550,000	2
Mtge Revenue Bonds Series 2013	11/19/2013	01/01/2034	2.99%	4,200,000	3
Mtge Revenue Bonds Series 2016	06/21/2016	01/01/2036	2.66%	4,225,000 *	4
Total				16,400,000	5

Bonds (Acct. 221)

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

Bonds (Acct. 221) (Page F-17)

General Footnote

On June 21, 2016 the City of Wauwatosa issued \$4,225,000 Waterworks System Revenue Bonds. These bonds were issued to fund capital improvements for 2015 and 2016.

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
WRS Unfunded Liability Debt	01/25/2005	03/01/2024	3.40%	230,502 *	2
Total for Account 223				230,502	3

Notes Payable & Miscellaneous Long-Term Debt

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

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

General Footnote

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,056,742	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	19,038	5
Social security charged to sewer	10,237	6
Total accruals and other credits	1,086,017	7
County, state and local taxes		8
Social Security taxes	90,587	9
PSC Remainder Assessment	7,675	10
Gross Receipts Tax		11
2016 Tax equivalent reclassified to account 233	987,755	12
Total payments and other debits	1,086,017	13
Balance end of year	0	14

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
MTGE REVENUE BONDS SERIES 2010	121,094	235,438	238,813	117,719	2
MTGE REVENUE BONDS SERIES 2011	22,187	39,875	42,125	19,937	3
MTGE REVENUE BONDS SERIES 2013	76,869	147,737	150,737	73,869	4
MTGE REVENUE BONDS SERIES 2016		60,018	0	60,018	5
Subtotal Bonds (221)	220,150	483,068	431,675	271,543	6
Advances from Municipality (223)	0	0	0	0	7
WRS UNFUNDED LIABILITY DEBT	3,736	10,572	10,827	3,481	8
Subtotal Advances from Municipality (223)	3,736	10,572	10,827	3,481	9
Other Long-Term Debt (224)	0	0	0	0	10
None				0	11
Subtotal Other Long-Term Debt (224)	0	0	0	0	12
Notes Payable (231)	0	0	0	0	13
None				0	14
Subtotal Notes Payable (231)	0	0	0	0	15
Customer Deposits (235)	0	0	0	0	16
None				0	17
Subtotal Customer Deposits (235)	0	0	0	0	18
Total	223,886	493,640	442,502	275,024	19

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Special redemption fund cash	1,215,981	2
Special redemption fund investments	1,301,861	3
Total (Acct. 125)	2,517,842	4
Cash and Working Funds (131)	0	5
Cash	1,930,314	6
Total (Acct. 131)	1,930,314	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	440,310	12
Total (Acct. 136)	440,310	13
Customer Accounts Receivable (142)	0	14
Water	2,304,452	15
Total (Acct. 142)	2,304,452	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Contractor water used	19,703 *	20
Miscellaneous	4,431 *	21
Receivable for cellular antenna rent	43,717 *	22
Receivable for hydrant damage	10,388 *	23
Reimbursement from Wis DOT	187,708 *	24
Total (Acct. 143)	265,947	25
Receivables from Municipality (145)	0	26
Contract pmt reimb from City - TIF costs	152,116 *	27
Receivable from Parks & Forestry 2016 water usage	952	28
Receivable from sanitary sewer	35,794 *	29
Total (Acct. 145)	188,862	30
Prepayments (165)	0	31
Prepaid insurance	1,610	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.

Prepaid remainder assessment	6,148	33
Total (Acct. 165)	7,758	34
Miscellaneous Deferred Debits (186)	0	35
Unamortized maintenance costs-Glenview Ave tank painting	502,321 *	36
Total (Acct. 186)	502,321	37
Accounts Payable (232)	0	38
Accounts Payable	818,833	39
Total (Acct. 232)	818,833	40
Payables to Municipality (233)	0	41
2016 Workers compensation insurance	9,867 *	42
Charge card transactions accrued to 2016	36,252 *	43
Equipment rent charges	9,548 *	44
Health & life insurance	35,647 *	45
Miscellaneous	5,850 *	46
Tax equivalent	987,755 *	47
Total (Acct. 233)	1,084,919	48
Customer Deposits (235)	0	49
Hydrant meter deposits	6,757	50
Total (Acct. 235)	6,757	51
Miscellaneous Current and Accrued Liabilities (242)	0	52
Accrued payroll	72,199	53
Accrued social security	5,295	54
Accrued WRF expense	4,673	55
Total (Acct. 242)	82,167	56
Other Deferred Credits (253)	0	57
Regulatory Liability	855,400	58
Accrued vacation at 12-31-16	46,954	59
Total (Acct. 253)	902,354	60

Balance Sheet Detail - Other Accounts

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

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Done

General Footnote

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

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	45,416,193				45,416,193	2
Materials and Supplies	130,431				130,431	3
Less Average						4
Reserve for Depreciation (111.1)	10,523,350				10,523,350	5
Customer Advances for Construction					0	6
Regulatory Liability	916,500				916,500	7
Average Net Rate Base	34,106,774	0	0	0	34,106,774	8
Net Operating Income	677,239				677,239	9
Net Operating Income as a percent of Average Net Rate Base	1.99%	N/A	N/A	N/A	1.99%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	977,600	0	0	0	977,600	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	122,200				122,200	5
Balance End of Year	855,400	0	0	0	855,400	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

Effective November 29, 2016 the Utility was granted authority from the Public Service Commission of Wisconsin to increase water rates as a result of a conventional rate case proceeding. The effect of this rate increase will raise average water bills by 21% and provide additional revenues of approximately \$1,451,785.

5. Obligations incurred or assumed, excluding commercial paper

On June 21, 2016 the City of Wauwatosa issued \$4,225,000 Waterworks System Revenue Bonds. These bonds were issued to fund capital improvements for 2015 and 2016.

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)	7,511,859	7,261,888	2
Total Sales of Water	7,511,859	7,261,888	3
Other Operating Revenues			4
Forfeited Discounts (470)	80,719	82,933	5
Rents from Water Property (472)	245,502	221,127	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	75,687	63,692	8
Total Other Operating Revenues	401,908	367,752	9
Total Operating Revenues	7,913,767	7,629,640	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,590,453	2,525,797	12
Pumping Expenses (620-633)	424,077	392,597	13
Water Treatment Expenses (640-652)	7,344	5,419	14
Transmission and Distribution Expenses (660-678)	1,309,223	1,355,972	15
Customer Accounts Expenses (901-906)	74,930	76,929	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,037,918	1,025,030	18
Total Operation and Maintenance Expenses	5,443,945	5,381,744	19
Other Operating Expenses			20
Depreciation Expense (403)	735,841	654,702	21
Amortization Expense (404-407)			22
Taxes (408)	1,056,742	914,415	23
Total Other Operating Expenses	1,792,583	1,569,117	24
Total Operating Expenses	7,236,528	6,950,861	25
NET OPERATING INCOME	677,239	678,779	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	29	434	1,972	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)	29	434	1,972	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,339	755,388	3,917,867	10
Commercial (461.2)	779	353,122	1,477,968	11
Industrial (461.3)	22	94,094	344,078	12
Public Authority (461.4)	47	47,541	204,875	13
Multifamily Residential (461.5)	322	122,349	539,570	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,509	1,372,494	6,484,358	16
Private Fire Protection Service (462)	248		101,642	17
Public Fire Protection Service (463)	15,545		923,887	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,331	1,372,928	7,511,859	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	923,887	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)	923,887	5
Forfeited Discounts (470)		6
Customer late payment charges	80,719	7
Total Forfeited Discounts (470)	80,719	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	245,502	10
Total Rents from Water Property (472)	245,502	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	57,142 *	16
Glenview fence repairs	7,465 *	17
Hydrant setting fees	3,486 *	18
Miscellaneous	5,078 *	19
Scrap	2,516 *	20
Total Other Water Revenues (474)	75,687	21

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$10,000.

Done

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)		2,590,063	2,590,063	2,525,488	4
Miscellaneous Expenses (603)		390	390	309	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	2,590,453	2,590,453	2,525,797	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		962	962	392	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		121,299	121,299	130,527	19
Pumping Labor and Expenses (624)	190,375	18,762	209,137	206,271	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		6,534	6,534	5,824	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		19,952	19,952	9,239 *	25
Maintenance of Power Production Equipment (632)		9,629	9,629	6,054	26
Maintenance of Pumping Equipment (633)		56,564	56,564	34,290 *	27
Total Pumping Expenses	190,375	233,702	424,077	392,597	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)		7,344	7,344	5,419	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	7,344	7,344	5,419	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40
Storage Facilities Expenses (661)		3,621	3,621	3,600	41

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	14,823	26,866	41,689	88,458 *	42
Meter Expenses (663)	63,849	(14,396)	49,453	46,514 *	43
Customer Installations Expenses (664)		2,042	2,042	12,228 *	44
Miscellaneous Expenses (665)	1,627	4,429	6,056	3,000	45
Rents (666)		14,861	14,861	17,172	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)		277,299	277,299	265,076	49
Maintenance of Transmission and Distribution Mains (673)	375,467	259,801	635,268	723,405	50
Maintenance of Services (675)	49,418	98,565	147,983	82,284 *	51
Maintenance of Meters (676)	109,179	(48,064)	61,115	66,241 *	52
Maintenance of Hydrants (677)	48,930	20,906	69,836	47,994 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	663,293	645,930	1,309,223	1,355,972	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	36,234	(12,284)	23,950	28,657 *	58
Customer Records and Collection Expenses (903)	66,613	(15,633)	50,980	48,272 *	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	102,847	(27,917)	74,930	76,929	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	282,701		282,701	284,707	68
Office Supplies and Expenses (921)		28,641	28,641	23,056	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		220,726	220,726	175,610 *	71
Property Insurance (924)		8,982	8,982	10,883	72
Injuries and Damages (925)		20,936	20,936	32,050 *	73
Employee Pensions and Benefits (926)		434,626	434,626	471,973	74
Regulatory Commission Expenses (928)		5,928	5,928	375	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		10,734	10,734	5,858	77
Rents (931)		15,921	15,921	18,356	78
Maintenance of General Plant (932)		8,723	8,723	2,162	79
Total Administrative and General Expenses	282,701	755,217	1,037,918	1,025,030	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,239,216	4,204,729	5,443,945	5,381,744	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)**Explain all negative This Year amounts.**

Account 663, 676, 902, 903 - negative amounts represent reimbursement of meter related costs charged to the sanitary sewer department.

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

Account 631 Maintenance of Structures & Improvements - 2016 included four metal door and frame replacements - 9,685.

Account 633 Maintenance of Pumping Equipment - 2015 included replacement of two Dezurik valves - 24,980. 2016 included Potter Road pump station pump repairs 44,940.

Account 662 Maintenance of Distribution Lines Expense - Labor expenses decreased 35,833 in 2016. Water modeling expenses decreased from 16,786 in 2015 to 3,463 in 2016.

Account 664 Customer Installation Expense - Contract services for cross connection decreased in 2016. 2015 - 10,405, 2016 - 0.

Account 675 Maintenance of Services - Labor expenses increased 24,979 in 2016. Contractor reconnection (not replacement) of services after water main installation. 44,566.

Account 677 Maintenance of Hydrants - Labor expenses increased 7,707 in 2016. Charge to relocate hydrants - DOT Hwy 45 project 11,362

Account 923 Outside Services Employed - 2016 included analysis of Milw County water utility 47,394

Account 925 Injuries and Damages - 2016 workers comp 9,867, liability insurance 11,069, 2015 workers comp 27,198, liability insurance 4,852.

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	987,755	848,898	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	19,038	19,797	2
Net Property Tax Equivalent	968,717	829,101	3
Social Security	98,950	92,645	4
PSC Remainder Assessment	7,675	6,582	5
Social security alloc to plant	(8,363)	(3,375)	6
Social security alloc to sewer	(10,237)	(10,538)	7
Total Tax Expense	1,056,742	914,415	8

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: MILWAUKEE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.174951
2. County Tax Rate	mills	5.254441
3. Local Tax Rate	mills	7.677425
4. School Tax Rate	mills	8.898254
5. Vocational School Tax Rate	mills	1.298716
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.805021
8. Total Tax Rate	mills	25.108808
9. Less: State Credit	mills	1.415354
11. Net Tax Rate	mills	23.693454

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.677425
13. Combined School Tax Rate	mills	10.196970
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.874395
16. Total Tax Rate	mills	25.108808
17. Ratio of Local and School Tax to Total	dec.	0.711877
18. Total Tax Net of State Credit	mills	23.693454
19. Net Local and School Tax Rate	mills	16.866836
20. Utility Plant, Jan 1	\$	60,261,698
21. Materials & Supplies	\$	133,137
22. Subtotal	\$	60,394,835
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	60,394,835
25. Assessment Ratio	dec.	0.969652
26. Assessed Value	\$	58,561,973
27. Net Local and School Tax Rate	mills	16.866836
28. Tax Equiv. Computed for Current Year	\$	987,755

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	60,261,698
2. Materials & Supplies	\$	133,137
3. Subtotal	\$	60,394,835
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	60,394,835
6. Assessed Value	\$	58,561,973
7. Tax Equiv. Computed for Current Year	\$	987,755
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)	\$	987,755

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

Water Property Tax Equivalent - Detail (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

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

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	46,395				46,395	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	914,039				914,039	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	960,434	0	0	0	960,434	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	789,794				789,794	17
Other Power Production Equipment (323)	188,965				188,965	18
Electric Pumping Equipment (325)	882,892				882,892	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	1,861,651	0	0	0	1,861,651	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	11,171				11,171	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	11,171	0	0	0	11,171	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	35,009				35,009	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	2,387,884				2,387,884	33
Transmission and Distribution Mains (343)	30,388,019	1,812,821	31,645	6,953	32,176,148 *	34
Services (345)	2,702,356	143,954	10,298		2,836,012	35
Meters (346)	2,328,148	9,132	210,196		2,127,084	36
Hydrants (348)	3,212,807	135,752	25,307	11,819	3,335,071 *	37

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	41,054,223	2,101,659	277,446	18,772	42,897,208	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	10,068				10,068	43
Computer Equipment (391.1)	96,631				96,631	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	2,728				2,728	46
Tools, Shop and Garage Equipment (394)	272,015				272,015	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	9,240				9,240	50
SCADA Equipment (397.1)	216,540				216,540	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	607,222	0	0	0	607,222	53
Total utility plant in service directly assignable	44,494,701	2,101,659	277,446	18,772	46,337,686	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	44,494,701	2,101,659	277,446	18,772	46,337,686	56

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Adjustments for mains and hydrants represent reimbursement adjustments from DOT of prior year accruals.

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	11,754,478	212,421		(6,953)	11,959,946 *	34
Services (345)	2,171,254	4,710			2,175,964	35
Meters (346)	789,573				789,573	36
Hydrants (348)	475,225			(11,819)	463,406 *	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	15,190,530	217,131	0	(18,772)	15,388,889	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	15,190,530	217,131	0	(18,772)	15,388,889	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	15,190,530	217,131	0	(18,772)	15,388,889	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Adjustments for mains and hydrants represent reimbursement adjustments from DOT of prior year accruals.

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
SOURCE OF SUPPLY PLANT								
Structures and Improvements (311)	0							0
Collecting and Impounding Reservoirs (312)	0							0
Lake, River and Other Intakes (313)	0							0
Wells and Springs (314)	0							0
Supply Mains (316)	452,326	1.80%	16,453					468,779
Other Water Source Plant (317)	0							0
Total Source of Supply Plant	452,326		16,453	0	0	0	0	468,779
PUMPING PLANT								
Structures and Improvements (321)	580,187	3.20%	25,164					605,351
Other Power Production Equipment (323)	188,964	4.40%						188,964
Electric Pumping Equipment (325)	717,694	4.40%	21,668					739,362
Diesel Pumping Equipment (326)	0							0
Other Pumping Equipment (328)	0							0
Total Pumping Plant	1,486,845		46,832	0	0	0	0	1,533,677
WATER TREATMENT PLANT								
Structures and Improvements (331)	0							0
Sand or Other Media Filtration Equipment (332)	11,171	3.30%						11,171
Membrane Filtration Equipment (333)	0							0
Other Water Treatment Equipment (334)	0							0
Total Water Treatment Plant	11,171		0	0	0	0	0	11,171
TRANSMISSION AND DISTRIBUTION PLANT								
Structures and Improvements (341)	0							0
Distribution Reservoirs and Standpipes (342)	1,469,098	1.90%	45,370					1,514,468
Transmission and Distribution Mains (343)	4,130,905	1.30%	395,039	31,645				4,494,299
Services (345)	1,079,487	2.90%	78,356	10,298				1,147,545
Meters (346)	175,434	5.50%	124,447	210,196				89,685

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	947,224	2.20%	70,682	25,307		3,110		995,709	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	7,802,148		713,894	277,446	0	3,110	0	8,241,706	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	10,068	5.80%						10,068	33
Computer Equipment (391.1)	96,631	26.70%						96,631	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,728	5.80%						2,728	36
Tools, Shop and Garage Equipment (394)	222,099	5.80%	15,777					237,876	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)	160,824	9.20%	19,922					180,746	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	501,590		35,699	0	0	0	0	537,289	43
Total accum. prov. directly assignable	10,254,080		812,878	277,446	0	3,110	0	10,792,622	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	10,254,080		812,878	277,446	0	3,110	0	10,792,622	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
SOURCE OF SUPPLY PLANT								
Structures and Improvements (311)	0							0
Collecting and Impounding Reservoirs (312)	0							0
Lake, River and Other Intakes (313)	0							0
Wells and Springs (314)	0							0
Supply Mains (316)	0							0
Other Water Source Plant (317)	0							0
Total Source of Supply Plant	0		0	0	0	0	0	0
PUMPING PLANT								
Structures and Improvements (321)	0							0
Other Power Production Equipment (323)	0							0
Electric Pumping Equipment (325)	0							0
Diesel Pumping Equipment (326)	0							0
Other Pumping Equipment (328)	0							0
Total Pumping Plant	0		0	0	0	0	0	0
WATER TREATMENT PLANT								
Structures and Improvements (331)	0							0
Sand or Other Media Filtration Equipment (332)	0							0
Membrane Filtration Equipment (333)	0							0
Other Water Treatment Equipment (334)	0							0
Total Water Treatment Plant	0		0	0	0	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT								
Structures and Improvements (341)	0							0
Distribution Reservoirs and Standpipes (342)	0							0
Transmission and Distribution Mains (343)	2,349,090	1.30%	152,792					2,501,882
Services (345)	1,618,930	2.90%	62,966					1,681,896
Meters (346)	789,573	5.50%						789,573

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	97,748	2.20%	10,456					108,204	28
Other Transmission and Distribution Plant (349)	0								29
Total Transmission and Distribution Plant	4,855,341		226,214	0	0	0	0	5,081,555	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	4,855,341		226,214	0	0	0	0	5,081,555	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM. PROV. FOR DEPRECIATION	4,855,341		226,214	0	0	0	0	5,081,555	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main											Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)				
6.000	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	2

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range **1897 - 2016**
 (Example: 1954-1972)

Describe source of information used to develop data:

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

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January						119,186	119,186	1
February						132,769	132,769	2
March						135,360	135,360	3
April						128,738	128,738	4
May						148,644	148,644	5
June						156,621	156,621	6
July						164,712	164,712	7
August						175,648	175,648	8
September						141,982	141,982	9
October						133,843	133,843	10
November						131,566	131,566	11
December						130,551	130,551	12
TOTAL	0	0	0	0	0	1,699,620	1,699,620	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	1,699,620
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,699,620
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	1,372,928
Gallons (000s) of Non-Revenue Water	326,692
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	31,308
Subtotal: Unbilled Authorized Consumption	31,308
Total Water Loss	295,384
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	31,575
Subtotal Apparent Losses	31,575
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	6,381
Gallons (000s) estimated due to unreported and background leakage	257,428
Subtotal Real Losses (leakage)	263,809
Non-Revenue Water as percentage of net water supplied	19%
Total Water Loss as percentage of net water supplied	17%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	6,787
Date of maximum	07/20/2016
Cause of maximum	
Lawn sprinkling	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,604
Date of minimum	03/23/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,139,642
If water is purchased:	
Vendor Name	City of Milwaukee
Point of Delivery	See footnote
Source of purchased water	Surface
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	42
Number of service breaks repaired this year	47

Water Audit and Other Statistics

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

Water Audit and Other Statistics (Page W-15)

General Footnote

Vendor - City of Milwaukee

Point of Delivery

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

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

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

Vendor - Milwaukee County

Point of Delivery

A transmission main of the County of Milwaukee is located in the central part of the City of Wauwatosa and customers in the City of Wauwatosa are served directly from this main, the water being metered by meters on the customers premises. These meters are read quarterly and billed by the Wauwatosa Water Utility, then reported and paid to Milwaukee County.

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

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

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

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

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	6	528,712	388	3,070		526,030 *	1
Other Plastic	Distribution	6	609				609	2
Other Metal	Distribution	8	209,954	4,657	1,275		213,336 *	3
Other Metal	Supply	8	101				101	4
Other Plastic	Distribution	8	2,362				2,362	5
PVC	Distribution	8	1,150				1,150	6
Other Metal	Distribution	10	1,786				1,786	7
Other Metal	Distribution	12	171,631	1,134	1,430		171,335 *	8
Other Plastic	Distribution	12	2,617				2,617	9
Other Metal	Supply	16	279				279	10
Other Metal	Transmission	16	91,811	429			92,240 *	11
Other Plastic	Transmission	16	1,442				1,442	12
Other Metal	Transmission	18	11				11	13
Other Metal	Supply	20	10,347				10,347	14
Other Metal	Transmission	20	8,532				8,532	15
Other Metal	Supply	24	13,231				13,231	16
Other Metal	Transmission	24	28,471				28,471	17
Other Metal	Supply	30	765				765	18
Total Within Municipality			1,073,811	6,608	5,775		1,074,644	19
Total Utility			1,073,811	6,608	5,775		1,074,644	20

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

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

Additions, column (e) 4,581 feet financed through bonded funds, 2,027 feet financed through TIF district.

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals 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)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Lead	0.625	3,779			1	3,778		1
Lead	0.750	4,815			26	4,789	1,238 *	2
Other Metal	0.750	6,539				6,539		3
Other Metal	1.250	879	29	6		902	*	4
Other Metal	1.500	462				462		5
Other Metal	2.000	94	1	1		94	*	6
Other Metal	3.000	37			1	36		7
Other Metal	4.000	25				25		8
Other Metal	6.000	66	7	2		71	*	9
Other Metal	8.000	33	3			36	*	10
Other Metal	10.000	4				4		11
Other Metal	12.000	1				1		12
Utility Total		16,734	40	37		16,737	1,238	13

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Water Service Laterals (Page W-22)

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

Additions, column (d): 22 services financed through bond funds, 10 services financed through TIF, 8 services financed through application of CZ-1 (4,710).

General Footnote

Column (h) breakdown not available.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	First of Year	Added During Year	Retired During Year	Adjust: Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
5/8	7,645	195	195		7,450	995	7,121	192	1	1	55						80	7,450	
3/4	10,575	2,029	2,029		8,546	1,229	7,041	142	5	1	122						1,235	8,546	
1	543	98	98		445	98	143	152	2	3	80						65	445	
1 1/2	291	46	46		245	46	26	146	3	3	24						43	245	
2	146	2	2		144	3	4	86	1	14	20						19	144 *	
3	70	1	0		71	21		38	5	9	16						3	71	
4	24	2	0		26	1		11		7	2						6	26	
6	16	0	0		16	13		5	2	9								16 *	
8	4	0	0		4	1		3	1									4 *	
10	3	0	0		3	0		2	1									3 *	
Total	19,317	3	2,370		16,950	2,407	14,335	777	21	47	319						1,451	16,950	

Meters

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

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

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

Meters (Page W-23)

General Footnote

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

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

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

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	2,192	38	33		2,197 *	2
Total Fire Hydrants	2,192	38	33	0	2,197	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	1,545
Number of Distribution System Valves end of year	5,580
Number of Distribution Valves operated during Year	207

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrants and Distribution System Valves (Page W-25)

General Footnote

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

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">• Definition of Station Meter is any meter in service not used to measure customer consumption.• Definition of Wholesale Meter is any meter used to measure sales to other utilities.• Retail customer meters should not be included in this inventory. |
|---|

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

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

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

** = Within municipal boundary