



3013 (01-06-12)

**ANNUAL REPORT**

OF

Name: WAUWATOSA WATER UTILITY

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Principal Office: 7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

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For the Year Ended: DECEMBER 31, 2012

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**WATER, ELECTRIC, OR JOINT UTILITY  
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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUWATOSA WATER UTILITY**Utility Address:** 7725 W NORTH AVENUE  
WAUWATOSA, WI 53213**When was utility organized?** 9/1/1897**Report any change in name:****Effective Date:****Utility Web Site:** www.wauwatosa.net

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JEFF TSCHUDY**Title:** ACCOUNTANT / BUSINESS MANAGER**Office Address:**7725 W NORTH AVENUE  
WAUWATOSA, WI 53213**Telephone:** (414) 479 - 8966**Fax Number:** (414) 479 - 3588**Email Address:** jtschudy@wauwatosa.net

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

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**Name:** KATHY EHLEY**Title:** MAYOR**Office Address:**7725 W NORTH AVE  
WAUWATOSA, WI 53213**Telephone:** (414) 479 - 8900**Fax Number:** (414) 479 - 3588**Email Address:** kehley@wauwatosa.net

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**Are records of utility audited by individuals or firms, other than utility employee?**

YES

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

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**Name:** JACOB LENELL**Title:****Office Address:** CLIFTON LARSON ALLEN LLP10700 W RESEARCH DR SUITE 200  
MILWAUKEE, WI 53226**Telephone:** (414) 476 - 1880**Fax Number:** (414) 476 - 7286**Email Address:** jacob.lenell@cliftonlarsenallen.com**Date of most recent audit report:** 6/20/2012**Period covered by most recent audit:** 2011

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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Name: JAMES WOJCEHOWICZ

Title: SUPERINTENDENT

## Office Address:

7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

Telephone: (414) 479 - 8965

Fax Number: (414) 479 - 3588

Email Address: jwojcehowicz@wauwatosa.net

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**Name of utility commission/committee:**

WAUWATOSA COMMON COUNCIL

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**Names of members of utility commission/committee:**

KATHY EHLEY, MAYOR

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**Is sewer service rendered by the utility?** NOIf "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,  
as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of 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

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**Provide the following information regarding the provider(s) of contract services:**

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Firm Name: NONE

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**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

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**Contract/Agreement beginning-ending dates:**

Provide a brief description of the nature of Contract Operations being provided:

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,688,096	6,646,997	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,933,526	4,712,057	2
Depreciation Expense (403)	454,387	421,692	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	874,085	730,094	5
<b>Total Operating Expenses</b>	<b>6,261,998</b>	<b>5,863,843</b>	
<b>Net Operating Income</b>	<b>426,098</b>	<b>783,154</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>426,098</b>	<b>783,154</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,982	14,612	10
Miscellaneous Nonoperating Income (421)	413,499	437,822	11
<b>Total Other Income</b>	<b>425,481</b>	<b>452,434</b>	
<b>Total Income</b>	<b>851,579</b>	<b>1,235,588</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(122,200)	(122,200)	12
Other Income Deductions (426)	250,250	220,873	13
<b>Total Miscellaneous Income Deductions</b>	<b>128,050</b>	<b>98,673</b>	
<b>Income Before Interest Charges</b>	<b>723,529</b>	<b>1,136,915</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	319,313	421,928	14
Amortization of Debt Discount and Expense (428)	6,842	3,549	15
Amortization of Premium on Debt--Cr. (429)	12,822	6,980	16
Interest on Debt to Municipality (430)	12,902	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>326,235</b>	<b>418,497</b>	
<b>Net Income</b>	<b>397,294</b>	<b>718,418</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,913,085	19,194,667	20
Balance Transferred from Income (433)	397,294	718,418	21
Miscellaneous Credits to Surplus (434)	1,513,282	0	22
Miscellaneous Debits to Surplus--Debit (435)	230,286	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>21,593,375</b>	<b>19,913,085</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,688,096	0	6,688,096	1
<b>Total (Acct. 400):</b>	<b>6,688,096</b>	<b>0</b>	<b>6,688,096</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,933,526	0	4,933,526	2
<b>Total (Acct. 401-402):</b>	<b>4,933,526</b>	<b>0</b>	<b>4,933,526</b>	
<b>Depreciation Expense (403):</b>				
Derived	454,387	0	454,387	3
<b>Total (Acct. 403):</b>	<b>454,387</b>	<b>0</b>	<b>454,387</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	874,085	0	874,085	5
<b>Total (Acct. 408):</b>	<b>874,085</b>	<b>0</b>	<b>874,085</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>426,098</b>	<b>0</b>	<b>426,098</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON GENERAL INVESTMENTS	6,998		6,998	11
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	1,726		1,726	12
INTEREST ON BOND INVESTMENTS	3,258		3,258	13
<b>Total (Acct. 419):</b>	<b>11,982</b>	<b>0</b>	<b>11,982</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		413,499	413,499	* 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>413,499</b>	<b>413,499</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	0	0	0	
<b>TOTAL OTHER INCOME:</b>	<b>11,982</b>	<b>413,499</b>	<b>425,481</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(122,200)	0	(122,200)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(122,200)</b>	<b>0</b>	<b>(122,200)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	250,250	250,250	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>250,250</b>	<b>250,250</b>	
<b>Other Income Deductions (426):</b>				
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(122,200)</b>	<b>250,250</b>	<b>128,050</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	319,313	0	319,313	20
<b>Total (Acct. 427):</b>	<b>319,313</b>	<b>0</b>	<b>319,313</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
SERIES 2010 BOND EXPENSE	3,139	0	3,139	21
SERIES 2011 BOND EXPENSE	3,703	0	3,703	22
<b>Total (Acct. 428):</b>	<b>6,842</b>	<b>0</b>	<b>6,842</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
SERIES 2010 BOND PREMIUM	6,233	0	6,233	23
SERIES 2011 BOND PREMIUM	6,589	0	6,589	24
<b>Total (Acct. 429):</b>	<b>12,822</b>	<b>0</b>	<b>12,822</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	12,902	0	12,902	25
<b>Total (Acct. 430):</b>	<b>12,902</b>	<b>0</b>	<b>12,902</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>326,235</b>	<b>0</b>	<b>326,235</b>	
<b>NET INCOME:</b>	<b>234,045</b>	<b>163,249</b>	<b>397,294</b>	

**DETAILS OF INCOME STATEMENT ACCOUNTS**

1. 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.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	13,145,126	6,767,959	19,913,085	28
<b>Total (Acct. 216):</b>	<b>13,145,126</b>	<b>6,767,959</b>	<b>19,913,085</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	234,045	163,249	397,294	29
<b>Total (Acct. 433):</b>	<b>234,045</b>	<b>163,249</b>	<b>397,294</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
CONTRIBUTED PLANT ADJUSTMENT	1,513,282		1,513,282	* 30
<b>Total (Acct. 434):</b>	<b>1,513,282</b>	<b>0</b>	<b>1,513,282</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
WRS DEBT ADJUSTMENTS	149,474	0	149,474	* 31
ACCRUED VACATION AT 12-31-12	80,812		80,812	* 32
<b>Total (Acct. 435)--Debit:</b>	<b>230,286</b>	<b>0</b>	<b>230,286</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	33
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	34
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>14,662,167</b>	<b>6,931,208</b>	<b>21,593,375</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

#### General footnotes

Account 421 Miscellaneous Nonoperating Income, Contributed Plant includes customer contributions on services installed - 1,950, meters installed - 13,237, CDBG water main installations - 151,047 and a contribution from the Wisconsin DOT for water main improvements - 247,265.

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

Misc Credits to Surplus (434) - Contributed Plant Adjustment - Reclassification of CDBG additions from 2005 to 2011 that were originally recorded to Capital Paid in by Municipality.

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

Misc Debits to Surplus (435)

WRS Debt Adjustments - Represents an advance from the City of Wauwatosa for the 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.

Accrued Vacation at 12-31-12 - Represents first year accrual of accrued vacation expense at 12-31-12.

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**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. 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.  
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,688,096	0	0	0	6,688,096	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,688,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,688,096</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	1,046,282	70,268	1,116,550	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	124,609	0	124,609	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	55,174	0	55,174	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	70,268	(70,268)	0	19
<b>Total Payroll</b>	<b>1,296,333</b>	<b>0</b>	<b>1,296,333</b>	

### 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 tenth. 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 .4 for electric, .3 for water and .2 for sewer.

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

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	46,558,762	42,573,349	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	13,337,901	12,857,394	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>33,220,861</b>	<b>29,715,955</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,684	2,684	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>2,684</b>	<b>2,684</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	1,383,343	(1,237,416)	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>1,386,027</b>	<b>(1,234,732)</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	676,921	585,753	12
Special Deposits (134)	2,000	2,669,613	13
Working Funds (135)			14
Temporary Cash Investments (136)	2,881,873	7,745,725	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,991,115	2,063,191	17
Other Accounts Receivable (143)	33,848	49,802	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	6,371	7,619	20
Plant Materials and Operating Supplies (154)	148,092	160,098	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	31,022	6,879	25
Interest and Dividends Receivable (171)	811	1,243	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>5,772,053</b>	<b>13,289,923</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	52,821	59,663	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	293,397	207,469	34
<b>Total Deferred Debits</b>	<b>346,218</b>	<b>267,132</b>	
<b>Total Assets and Other Debits</b>	<b>40,725,159</b>	<b>42,038,278</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	5,676,643	6,391,422	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	21,593,375	19,913,085	37
<b>Total Proprietary Capital</b>	<b>27,270,018</b>	<b>26,304,507</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	9,725,000	12,550,000	38
Advances from Municipality (223)	320,058	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>10,045,058</b>	<b>12,550,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	735,061	536,784	42
Payables to Municipality (233)	914,176	800,099	43
Customer Deposits (235)	5,507	5,894	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	163,931	207,263	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	65,542	53,655	48
<b>Total Current and Accrued Liabilities</b>	<b>1,884,217</b>	<b>1,603,695</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	100,854	113,676	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,425,012	1,466,400	51
<b>Total Deferred Credits</b>	<b>1,525,866</b>	<b>1,580,076</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>40,725,159</b>	<b>42,038,278</b>	

## 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)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	42,573,349	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	33,576,942	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,920,667	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	61,153				8
<b>Total Utility Plant</b>	<b>46,558,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	9,090,862	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,247,039	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>13,337,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>33,220,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
OR BY THE MUNICIPALITY (ACCT. 111.1)**

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

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	8,632,150				8,632,150	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	454,387				454,387	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,760				20,760	6
Accruals charged other						7
accounts (specify):						8
Tools & work equipment expense	14,913				14,913	9
Salvage	2,211				2,211	10
Other credits (specify):						11
Accum Depr - TIF reclass adjustment	228,455				228,455	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>720,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>720,726</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	262,014				262,014	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>262,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,014</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>9,090,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,090,862</b>	<b>26</b>
Footnotes	*					27

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**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
OR BY THE MUNICIPALITY (ACCT. 111.1)**

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**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc  
General footnotes**

Other Credits - represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON CONTRIBUTED PLANT IN SERVICE  
(ACCT. 111.2)**

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	4,225,244				4,225,244	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	250,250				250,250	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>250,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,250</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
Accum Depr - TIF reclass adjustment	228,455				228,455	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>228,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228,455</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>4,247,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,247,039</b>	<b>26</b>
Footnotes	*					27

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**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON CONTRIBUTED PLANT IN SERVICE  
(ACCT. 111.2)**

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Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

**General footnotes**

Other Debits - represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. 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
<b>Total Nonutility Property (121)</b>	<b>2,684</b>	<b>0</b>	<b>0</b>	<b>2,684</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>2,684</b>	<b>0</b>	<b>0</b>	<b>2,684</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	148,092	160,098	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>148,092</u>	<u>160,098</u>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
SERIES 2010 EXPENSE	3,139	428	33,232	1
SERIES 2011 EXPENSE	3,703	428	19,589	2
<b>Total</b>			<b>52,821</b>	
<b>Unamortized premium on debt (251)</b>				
SERIES 2010 PREMIUM	6,233	429	65,995	3
SERIES 2011 PREMIUM	6,589	429	34,859	4
<b>Total</b>			<b>100,854</b>	

**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.

Particulars (a)	Amount (b)	
Balance first of year	6,391,422	1
<b>Changes during year (explain):</b>		
TIF FUNDING - MAINS	583,888	2
TIF FUNDING - HYDRANTS	20,182	3
STORM WATER SHARED COSTS - MAINS	171,047	4
STORM WATER SHARED COSTS - SERVICES	6,386	5
STORM WATER SHARED COSTS - HYDRANTS	17,000	6
RECLASSIFICATION OF CDBG FUNDED ADDITIONS	(1,513,282)	* 7
<b>Balance end of year</b>	<b>5,676,643</b>	

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## CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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Capital Paid in by Municipality (Acct. 200) (Page F-15)

**General footnotes**

Reclassification of CDBG funded additions - Reclassification of CDBG additions from 2005 to 2011 that were originally recorded to Capital Paid in by Municipality.

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**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

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%	7,325,000	1
MTGE REVENUE BONDS SERIES 2011	11/29/2011	01/01/2022	2.50%	2,400,000	2
<b>Total Bonds (Account 221):</b>				<b><u>9,725,000</u></b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

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)	
<b>Advances from Municipality (223)</b>					
WRS UNFUNDED LIABILITY DEBT	01/25/2005	03/01/2024	3.40%	320,058	* 1
<b>Total for Account 223</b>				<b>320,058</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

#### General footnotes

Advance from Municipality represents an advance from the City of Wauwatosa for the 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.

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**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	874,085	2
Charged electric department expense		3
Charged sewer department expense	23,188	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>897,273</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	98,229	7
PSC Remainder Assessment	6,069	8
<b>Other (explain):</b>		
2012 TAX EQUIVALENT RECLASSIFIED TO ACCOUNT 233	792,975	9
<b>Total payments and other debits</b>	<u>897,273</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
2. 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)	
<b>Bonds (221)</b>					
MTGE REVENUE BONDS SERIES 2002	67,613	0	67,613	0	1
PENSION RELATED DEBT	4,433		4,433	0	2
PAYABLE TO MUNICIPALITY	(4,433)		(4,433)	0	* 3
MTGE REVENUE BONDS SERIES 2010	134,594	262,438	265,813	131,219	4
MTGE REVENUE BONDS SERIES 2011	5,056	56,875	33,494	28,437	5
<b>Subtotal</b>	<b>207,263</b>	<b>319,313</b>	<b>366,920</b>	<b>159,656</b>	
<b>Advances from Municipality (223)</b>					
WRS UNFUNDED LIABILITY DEBT	0	12,902	8,627	4,275	* 6
<b>Subtotal</b>	<b>0</b>	<b>12,902</b>	<b>8,627</b>	<b>4,275</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>207,263</b>	<b>332,215</b>	<b>375,547</b>	<b>163,931</b>	

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## INTEREST ACCRUED (ACCT. 237)

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**Interest Accrued (Acct. 237) (Page F-20)**

**General footnotes**

Advance from Municipality represents an advance from the City of Wauwatosa for the 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.

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Interest Paid During Year for Payable to Municipality is negative representing a reduction of the amount owed to the City of Wauwatosa.

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## DETAIL OF OTHER BALANCE SHEET 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.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION FUND CASH	317,501	3
SPECIAL REDEMPTION FUND INVESTMENTS	1,065,842	4
<b>Total (Acct. 125):</b>	<b>1,383,343</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
DEPOSIT FOR POSTAGE	2,000	7
<b>Total (Acct. 134):</b>	<b>2,000</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,991,115	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,991,115</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
CONTRACTOR WATER USED	26,589	* 15
RECEIVABLE FOR HYDRANT DAMAGE	3,284	16
RECEIVABLE FOR WATER MAIN BREAK	2,300	17
MISCELLANEOUS	1,675	18
<b>Total (Acct. 143):</b>	<b>33,848</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SANITARY SEWER	5,457	19

## DETAIL OF OTHER BALANCE SHEET 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.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM CITY	914	20
<b>Total (Acct. 145):</b>	<b>6,371</b>	
<b>Prepayments (165):</b>		
PREPAID MAINTENANCE COSTS	24,500	21
PREPAID REMAINDER ASSESSMENT	5,112	22
PREPAID INSURANCE	1,410	23
<b>Total (Acct. 165):</b>	<b>31,022</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED MAINTENANCE COSTS - ALICE ST TANK PAINTING	130,458	* 28
REPLACE PUMP AT 64TH ST STATION	35,001	29
UNAMORTIZED PORTION OF WRS DEBT	127,938	* 30
<b>Total (Acct. 186):</b>	<b>293,397</b>	
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT	792,975	* 31
HEALTH & LIFE INSURANCE	34,521	* 32
PAYABLE TO SANITARY SEWER	27,994	* 33
PERPAID MAINTENANCE COSTS	24,500	* 34
EQUIPMENT RENT	13,031	* 35
PAYROLL TAXES	11,469	* 36
PAYABLE TO MUNICIPALITY - WRS	7,723	37
MISCELLANEOUS	1,963	38
<b>Total (Acct. 233):</b>	<b>914,176</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,344,200	39
ACCRUED VACATION AT 12-31-12	80,812	* 40
<b>Total (Acct. 253):</b>	<b>1,425,012</b>	

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**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

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**Detail of Other Balance Sheet Accounts (Page F-22)****General footnotes**

Other Deferred Credits (253) - Accrued Vacation at 12-31-12 - Represents first year accrual of accrued vacation expense at 12-31-12.

**Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.**

Unamortized Maintenance Costs - Alice St tank painting - During 2010 the Utility painted the Alice St ground level water tank at a total cost of \$326,144. The Utility received permission from the PSC on November 17, 2010 to amortize this over five years, beginning in 2010, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

Unamortized portion of WRS debt - Represents an advance from the City of Wauwatosa for the payment of the WRS unfunded liability. The unamortized portion of the debt is being amortized over a ten year period and was recorded in 2012 as a result of the PSC review related to the 2012 water rate case. The Utility received permission from the PSC on December 11, 2012 to amortize the remaining \$170,584 for the years 2012-2015 to account 926, Employee Pensions and Benefits.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	30,104,984	0	0	0	30,104,984	1
Materials and Supplies	154,095	0	0	0	154,095	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,861,506	0	0	0	8,861,506	4
Customer Advances for Construction					0	5
Regulatory Liability	1,405,300	0	0	0	1,405,300	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>19,992,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,992,273</b>	
Net Operating Income	426,098	0	0	0	426,098	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.13%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.13%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,466,400	0	0	0	1,466,400	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	122,200	0	0	0	122,200	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,344,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,344,200</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

On November 29, 2011 The City of Wauwatosa issued \$2,400,000 Waterworks System Refunding Revenue Bonds. These bonds were issued to refund the outstanding balance of the 2002 Waterworks System Revenue Bonds on 1-1-12.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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**Details of Income Statement Accounts (Page F-02)****General footnotes**

Account 421 Miscellaneous Nonoperating Income, Contributed Plant includes customer contributions on services installed - 1,950, meters installed - 13,237, CDBG water main installations - 151,047 and a contribution from the Wisconsin DOT for water main improvements - 247,265.

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

Misc Credits to Surplus (434) - Contributed Plant Adjustment - Reclassification of CDBG additions from 2005 to 2011 that were originally recorded to Capital Paid in by Municipality.

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

Misc Debits to Surplus (435)  
WRS Debt Adjustments - Represents an advance from the City of Wauwatosa for the 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.

Accrued Vacation at 12-31-12 - Represents first year accrual of accrued vacation expense at 12-31-12.

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**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or****General footnotes**

Other Credits - represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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

Other Debits - represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**Capital Paid in by Municipality (Acct. 200) (Page F-15)****General footnotes**

Reclassification of CDBG funded additions - Reclassification of CDBG additions from 2005 to 2011 that were originally recorded to Capital Paid in by Municipality.

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

Advance from Municipality represents an advance from the City of Wauwatosa for the 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.

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**FINANCIAL SECTION FOOTNOTES**

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**Interest Accrued (Acct. 237) (Page F-20)****General footnotes**

Advance from Municipality represents an advance from the City of Wauwatosa for the 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.

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Interest Paid During Year for Payable to Municipality is negative representing a reduction of the amount owed to the City of Wauwatosa.

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**Detail of Other Balance Sheet Accounts (Page F-22)****General footnotes**

Other Deferred Credits (253) - Accrued Vacation at 12-31-12 - Represents first year accrual of accrued vacation expense at 12-31-12.

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Unamortized Maintenance Costs - Alice St tank painting - During 2010 the Utility painted the Alice St ground level water tank at a total cost of \$326,144. The Utility received permission from the PSC on November 17, 2010 to amortize this over five years, beginning in 2010, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

Unamortized portion of WRS debt - Represents an advance from the City of Wauwatosa for the payment of the WRS unfunded liability. The unamortized portion of the debt is being amortized over a ten year period and was recorded in 2012 as a result of the PSC review related to the 2012 water rate case. The Utility received permission from the PSC on December 11, 2012 to amortize the remaining \$170,584 for the years 2012-2015 to account 926, Employee Pensions and Benefits.

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	6,419,664	6,391,066	1
<b>Total Sales of Water</b>	<b>6,419,664</b>	<b>6,391,066</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	77,327	73,515	2
Rents from Water Property (472)	173,330	169,731	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	17,775	12,685	5
<b>Total Other Operating Revenues</b>	<b>268,432</b>	<b>255,931</b>	
<b>Total Operating Revenues</b>	<b>6,688,096</b>	<b>6,646,997</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,251,289	2,273,131	6
Pumping Expenses (620-633)	370,668	366,467	7
Water Treatment Expenses (640-652)	7,614	6,020	8
Transmission and Distribution Expenses (660-678)	1,222,732	1,131,543	9
Customer Accounts Expenses (901-906)	71,612	79,620	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,009,611	855,276	12
<b>Total Operation and Maintenance Expenses</b>	<b>4,933,526</b>	<b>4,712,057</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	454,387	421,692	13
Amortization Expense (404-407)		0	14
Taxes (408)	874,085	730,094	15
<b>Total Other Operating Expenses</b>	<b>1,328,472</b>	<b>1,151,786</b>	
<b>Total Operating Expenses</b>	<b>6,261,998</b>	<b>5,863,843</b>	
<b>NET OPERATING INCOME</b>	<b>426,098</b>	<b>783,154</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. 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 or 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).
5. Report average no. 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 Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	33	592	2,079	2
Industrial (460.3)				3
Public Authority (460.4)				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>33</b>	<b>592</b>	<b>2,079</b>	
Metered Sales to General Customers (461)				
Residential (461.1)	14,357	907,691	3,405,603	5
Commercial (461.2)	1,082	521,853	1,667,921	6
Industrial (461.3)	26	73,287	204,914	7
Public Authority (461.4)	37	60,853	190,237	8
<b>Total Metered Sales to General Customers (461)</b>	<b>15,502</b>	<b>1,563,684</b>	<b>5,468,675</b>	
Private Fire Protection Service (462)	233		96,244	9
Public Fire Protection Service (463)	15,705		852,666	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
<b>Total Sales of Water</b>	<b>31,473</b>	<b>1,564,276</b>	<b>6,419,664</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

## OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. 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.
3. 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).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	852,666	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>852,666</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	77,327	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>77,327</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTS	173,330	7
<b>Total Rents from Water Property (472)</b>	<b>173,330</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,260	9
<b>Other (specify):</b>		
SCRAP SALES	7,610	10
HYDRANT SETTING FEE	6,291	11
MISCELLANEOUS	614	12
<b>Total Other Water Revenues (474)</b>	<b>17,775</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	2,251,090	2,272,973	3
Miscellaneous Expenses (603)	199	158	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>2,251,289</b>	<b>2,273,131</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	620	837	14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	123,184	121,758	16
Pumping Labor and Expenses (624)	217,002	212,933	17
Expenses Transferred—Credit (625)	0		18
Miscellaneous Expenses (626)	4,729	5,085	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	12,142	6,961	22
Maintenance of Power Production Equipment (632)	2,421	877	23
Maintenance of Pumping Equipment (633)	10,570	18,016	24
<b>Total Pumping Expenses</b>	<b>370,668</b>	<b>366,467</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	0		26
Operation Labor and Expenses (642)	0		27
Miscellaneous Expenses (643)	7,614	6,020	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
<b>Total Water Treatment Expenses</b>	<b>7,614</b>	<b>6,020</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	1,436	3,650	34
Transmission and Distribution Lines Expenses (662)	155,089	104,857	* 35
Meter Expenses (663)	38,848	37,349	36
Customer Installations Expenses (664)	24,741	22,680	37
Miscellaneous Expenses (665)	9,649	11,152	38
Rents (666)	16,464	16,516	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	83,629	69,070	* 42
Maintenance of Transmission and Distribution Mains (673)	624,483	583,011	43
Maintenance of Services (675)	150,008	141,379	44
Maintenance of Meters (676)	60,289	81,016	* 45
Maintenance of Hydrants (677)	58,096	60,863	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,222,732</b>	<b>1,131,543</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	31,034	31,031	49
Customer Records and Collection Expenses (903)	40,578	48,589	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>71,612</b>	<b>79,620</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	271,765	241,143	55
Office Supplies and Expenses (921)	24,543	17,077	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	135,606	139,675	58
Property Insurance (924)	7,542	6,461	59
Injuries and Damages (925)	56,876	40,678	* 60
Employee Pensions and Benefits (926)	481,778	386,336	* 61
Regulatory Commission Expenses (928)	4,359	0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	4,105	3,193	64
Rents (931)	20,208	20,112	65
Maintenance of General Plant (932)	2,829	601	66
<b>Total Administrative and General Expenses</b>	<b>1,009,611</b>	<b>855,276</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,933,526</b>	<b>4,712,057</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 662 Transmission & Distribution Line Expenses - In 2012 additional expenses included replacement of three check valves - 14,636, main condition assessment - 30,600.

Account 672 Maintenance of Distribution Reservoirs - In 2012 additional expenses included tank inspection Potter Rd - 3,095, power wash Potter Rd tank - 3,145, Alice St tank warranty repairs - 7,700.

Account 676 Maintenance of Meters - Decrease in supplies in 2012 due to Orion meter installation program.

Account 925 Injuries & Damages - 2011 expenses - liability insurance 28,528, worker's compensation insurance - 12,150, 2012 expenses - liability insurance (2,535), worker's compensation insurance - 59,411.

Account 926 Employee Pensions & Benefits - In 2012 the Utility began being charged for health insurance for retired Water Department employees which resulted in an additional 125,302 of expenses.

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**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		792,975	654,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,655	12,308	2
<b>Net property tax equivalent</b>		<b>779,320</b>	<b>641,826</b>	
Social Security		102,676	94,016	3
PSC Remainder Assessment		6,070	6,736	4
Other (specify):				
SOCIAL SECURITY ALLOC TO SEWER		(9,533)	(9,480)	5
SOCIAL SECURITY ALLOC TO PLANT		(4,448)	(3,004)	6
ACCOUNTS			0	7
<b>Total tax expense</b>		<b>874,085</b>	<b>730,094</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. 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.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. 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.
5. 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.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.153807				2
County tax rate	mills		4.572492				3
Local tax rate	mills		7.125953				4
School tax rate	mills		8.718431				5
Voc. school tax rate	mills		1.919759				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		1.476693				8
<b>Total tax rate</b>	mills		<b>23.967135</b>				9
Less: state credit	mills		1.262874				10
<b>Net tax rate</b>	mills		<b>22.704261</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		7.125953				12
Combined School Tax Rate	mills		10.638190				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>17.764143</b>				15
<b>Total Tax Rate</b>	mills		<b>23.967135</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.741188</b>				17
<b>Total tax net of state credit</b>	mills		<b>22.704261</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>16.828116</b>				19
Utility Plant, Jan. 1	\$	42,573,349	42,573,349				20
Materials & Supplies	\$	160,098	160,098				21
<b>Subtotal</b>	\$	<b>42,733,447</b>	<b>42,733,447</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>42,733,447</b>	<b>42,733,447</b>				24
Assessment Ratio	dec.		1.102697				25
<b>Assessed Value</b>	\$	<b>47,122,044</b>	<b>47,122,044</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>16.828116</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>792,975</b>	<b>792,975</b>				28
Tax Equivalent per 1994 PSC Report	\$	491,637					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>792,975</b>					31
Footnotes			*				32

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## PROPERTY TAX EQUIVALENT (WATER)

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**Property Tax Equivalent (Water) (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.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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 (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	46,395				46,395	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	864,274			49,765	914,039	9 *
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>910,669</b>	<b>0</b>	<b>0</b>	<b>49,765</b>	<b>960,434</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	789,794				789,794	12
Other Power Production Equipment (323)	188,965				188,965	13
Electric Pumping Equipment (325)	683,264		1,440		681,824	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,662,023</b>	<b>0</b>	<b>1,440</b>	<b>0</b>	<b>1,660,583</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	11,171				11,171	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>11,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,171</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	35,009				35,009	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,370,017	17,318			2,387,335	24
Transmission and Distribution Mains (343)	15,893,384	3,104,724	74,440	3,188,502	22,112,170	25 *
Services (345)	2,008,736	152,961	11,525	90,946	2,241,118	26 *
Meters (346)	711,179	213,151	125,881		798,449	27
Hydrants (348)	2,438,514	296,216	48,728	92,347	2,778,349	28 *

**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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 (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>23,456,839</b>	<b>3,784,370</b>	<b>260,574</b>	<b>3,371,795</b>	<b>30,352,430</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	10,068				10,068	32
Computer Equipment (391.1)	96,631				96,631	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	2,728				2,728	35
Tools, Shop and Garage Equipment (394)	257,117				257,117	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	9,240				9,240	39
SCADA Equipment (397.1)	216,540				216,540	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>592,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>592,324</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,633,026</b>	<b>3,784,370</b>	<b>262,014</b>	<b>3,421,560</b>	<b>33,576,942</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>26,633,026</b>	<b>3,784,370</b>	<b>262,014</b>	<b>3,421,560</b>	<b>33,576,942</b>	

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**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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 (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	49,765			(49,765)	0	* 9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>49,765</b>	<b>0</b>	<b>0</b>	<b>(49,765)</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	12,465,746	340,377		(3,188,502)	9,617,621	* 25
Services (345)	2,243,425	1,950		(90,946)	2,154,429	* 26
Meters (346)	760,576	13,237			773,813	27

**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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 (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	409,216	57,935		(92,347)	374,804	* 28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>15,878,963</b>	<b>413,499</b>	<b>0</b>	<b>(3,371,795)</b>	<b>12,920,667</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,928,728</b>	<b>413,499</b>	<b>0</b>	<b>(3,421,560)</b>	<b>12,920,667</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>15,928,728</b>	<b>413,499</b>	<b>0</b>	<b>(3,421,560)</b>	<b>12,920,667</b>	

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**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Contributions--**

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

- |   |
|---|
| <p>1. 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.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	383,763	1.80%	15,557 *	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>383,763</b>		<b>15,557</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	479,095	3.20%	25,273	7
Other Power Production Equipment (323)	172,887	4.40%	8,315	8
Electric Pumping Equipment (325)	683,264	4.40%	0	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>1,335,246</b>		<b>33,588</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	11,171	6.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>11,171</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,287,969	1.90%	45,030	17
Transmission and Distribution Mains (343)	2,944,511	1.30%	206,614 *	18
Services (345)	829,918	2.90%	58,293 *	19
Meters (346)	699,921	5.50%	42,494	20
Hydrants (348)	778,624	2.20%	53,647 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>6,540,943</b>		<b>406,078</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	10,068	5.80%	0	24
Computer Equipment (391.1)	96,631	26.70%	0	25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	2,728	5.80%	0	27
Tools, Shop and Garage Equipment (394)	161,223	5.80%	14,913	28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316				3,647	402,967 *	5
317					0	6
	0	0	0	3,647	402,967	
321					504,368	7
323					181,202	8
325	1,440				681,824	9
326					0	10
328					0	11
	1,440	0	0	0	1,367,394	
331					0	12
332					11,171	13
333					0	14
334					0	15
	0	0	0	0	11,171	
341					0	16
342					1,332,999	17
343	74,440			197,649	3,274,334 *	18
345	11,525			18,501	895,187 *	19
346	125,881				616,534	20
348	48,728		2,211	8,658	794,412 *	21
349					0	22
	260,574	0	2,211	224,808	6,913,466	
390					0	23
391					10,068	24
391.1					96,631	25
392					0	26
393					2,728	27
394					176,136	28
395					0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. 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.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	9,240	9.20%	0	31
SCADA Equipment (397.1)	81,137	9.20%	19,922	32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>361,027</b>		<b>34,835</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,632,150</b>		<b>490,058</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>8,632,150</b>		<b>490,058</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					9,240	31
397.1					101,059	32
398					0	33
	0	0	0	0	395,862	
	262,014	0	2,211	228,455	9,090,860	
					0	34
	262,014	0	2,211	228,455	9,090,860	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	2,752	1.80%	895	* 5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>2,752</b>		<b>895</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,006,043	1.30%	162,055	* 18
Services (345)	1,384,515	2.90%	65,059	* 19
Meters (346)	760,576	5.50%	13,237	20
Hydrants (348)	71,358	2.20%	9,003	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,222,492</b>		<b>249,354</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316				(3,647)	0	* 5
317					0	6
	0	0	0	(3,647)	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343				(197,649)	1,970,449	* 18
345				(18,501)	1,431,073	* 19
346					773,813	20
348				(8,658)	71,703	* 21
349					0	22
	0	0	0	(224,808)	4,247,038	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. 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.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,225,244</b>		<b>250,249</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>4,225,244</b>		<b>250,249</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	(228,455)	4,247,038	
					0	34
	0	0	0	(228,455)	4,247,038	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Adjustments represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	136,054			136,054	1
February	128,126			128,126	2
March	126,048			126,048	3
April	126,846			126,846	4
May	140,148			140,148	5
June	186,283			186,283	6
July	234,298			234,298	7
August	161,363			161,363	8
September	148,673			148,673	9
October	143,122			143,122	10
November	127,408			127,408	11
December	109,678			109,678	12
<b>Total annual pumpage</b>	<b>1,768,047</b>	<b>0</b>	<b>0</b>	<b>1,768,047</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,768,047	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	<b>1,768,047</b>	4
Less: Gallons (000's) sold (Revenue Water):	1,564,276	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>203,771</b>	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	23,940	8
Gallons (000's) used for fire protection:	7,026	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	22,939	11
Subtotal Authorized System Uses:	<b>53,905</b>	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	10,465	14
Gallons (000's) lost due to service leaks or breaks:	863	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	<b>138,538</b>	18
Subtotal Water Losses:	<b>149,866</b>	19
Percentage of water entering distribution system sold:	<b>88%</b>	20
Percentage of Real and Apparent Losses:	<b>8%</b>	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

**WATER AUDIT AND OTHER STATISTICS (cont.)**

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,183	<b>29</b>
Date of maximum:	07/06/2012	<b>30</b>
Cause of maximum:	Lawn sprinkling	<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,076	<b>33</b>
Date of minimum:	04/04/2012	<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,184,254	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:	CITY OF MILWAUKEE	<b>37</b>
Point of Delivery:	SEE FOOTNOTE	<b>38</b>
What percentage of purchased water is surface water?	10000%	<b>39</b>
Number of main breaks repaired this year:	91	<b>40</b>
Number of service breaks repaired this year:	30	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	46,400	<b>43</b>
Outside municipality?	15	<b>44</b>

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## WATER AUDIT AND OTHER STATISTICS

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### Water Audit and Other Statistics (Page W-15)

#### General footnotes

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.

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**WATER AUDIT AND OTHER STATISTICS (cont.)**

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**SOURCES OF WATER SUPPLY - GROUND WATERS**

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Description (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BLANCHARD # 1	BLANCHARD # 2	BLANCHARD # 3	1
Location	7300 W BLANCHARD ST	7300 W BLANCHARD ST	7300 W BLANCHARD ST	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1992	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BLANCHARD # 4	GLENVIEW # 1	N 64TH STREET # 1	15
Location	7300 W BLANCHARD ST	108 N GLENVIEW AVE	2630 N 64 STREET	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	AURORA	ALLIS-CHALMERS	19
Year Installed	1992	1977	1965	20
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,500	2,100	3,750	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	AURORA	ALLIS-CHALMERS	23 24
Year Installed	1992	1977	1965	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	25	100	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N 64TH STREET # 2	N 64TH STREET # 3	N 64TH STREET # 4	1
Location	2630 N 64 STREET	2630 N 64 STREET	2630 N 64 STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	5
Year Installed	1965	1965	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,750	1,170	1,170	8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	9
Year Installed	1965	1965	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	50	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	N 64TH STREET # 5	POTTER RD # 1	POTTER RD # 2	15
Location	2630 N 64 STREET	11000 W POTTER RD	11000 W POTTER RD	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE BOWLER	ALLIS-CHALMERS	ALLIS-CHALMERS	19
Year Installed	1949	1964	1964	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	1,940	3,125	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	ALLIS-CHALMERS	23
Year Installed	1991	1989	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	150	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	POTTER RD # 3	POTTER RD # 4	1
Location	11000 W POTTER RD	11000 W POTTER RD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	5
Year Installed	1989	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	2,100	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	60	13
Footnotes			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			15
Location			16
Purpose			17
Destination			18
Pump Manufacturer			19
Year Installed			20
Type			21
Actual Capacity (gpm)			22
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			26
Horsepower			27
Footnotes			28

## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
64TH STREET	1	1950	R	CONCRETE	3	1700000	1
ALICE STREET	2	1965	R	STEEL	44	1500000	2
BURLEIGH	3	1963	ET	STEEL	130	2500000	3
FEERICK	4	1989	ET	STEEL	176	1000000	4
GLENVIEW AVENUE	5	1928	ET	STEEL	192	1000000	5
POTTER ROAD	6	1964	R	STEEL	9	2500000	6

## WATER TREATMENT PLANT

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)
NONE			<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input checked="" type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input type="radio"/> Yes <input checked="" type="radio"/> No	1
<b>Notes:</b>						

## WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

### Number of Feet

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	0				0	1
M	D	3.000	0				0	2
M	D	4.000	0				0	3
M	D	6.000	543,630	276	7,593		536,313	* 4
P	D	6.000	609				609	5
M	D	8.000	199,897	6,796	720		205,973	* 6
M	S	8.000	101				101	7
P	D	8.000	1,720	642			2,362	* 8
M	D	10.000	1,786				1,786	9
M	D	12.000	169,727	1,752	1,008		170,471	* 10
P	D	12.000	2,617				2,617	11
M	S	16.000	279				279	12
M	T	16.000	74,856	1,610	256		76,210	* 13
P	T	16.000	0	1,442			1,442	* 14
M	T	18.000	11				11	15
M	S	20.000	10,347				10,347	16
M	T	20.000	8,521				8,521	17
M	S	24.000	13,231				13,231	18
M	T	24.000	28,509				28,509	19
M	S	30.000	765				765	20
<b>Total Within Municipality</b>			<b>1,056,606</b>	<b>12,518</b>	<b>9,577</b>	<b>0</b>	<b>1,059,547</b>	
<b>Total Utility</b>			<b>1,056,606</b>	<b>12,518</b>	<b>9,577</b>	<b>0</b>	<b>1,059,547</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions, column (e): 935 feet financed through block grant funds, 3,029 feet financed through TIF district, 8,554 feet financed through bond funds.

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**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. 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 services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in 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 Services Not In Use at End of Year (h)	
L	0.625	3,779				3,779		1
M	0.750	6,541		2		6,539	1,213	* 2
L	0.750	4,978		102		4,876		3
M	1.250	715	106			821		* 4
M	1.500	463		2		461		5
M	2.000	94		1		93		6
M	3.000	37				37		7
M	4.000	25				25		8
M	6.000	50	4			54		* 9
M	8.000	28				28		10
M	10.000	4				4		11
M	12.000	1				1		12
<b>Total Utility</b>		<b>16,715</b>	<b>110</b>	<b>107</b>	<b>0</b>	<b>16,718</b>	<b>1,213</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

**General footnotes**

Column (h) breakdown not available.

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Additions, column (d) - 102 services financed through bond funds, 2 services financed through operating revenues, 6 services financed by application of Cz-1 at a total cost of 1,950.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. 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.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,766	250	326		7690	389	1
0.750	7,475	500	580		7395	643	2
1.000	395	19	2		412	21	3
1.500	221		4		217	134	4
2.000	115				115	32	5 *
3.000	64	5			69	12	6
4.000	24				24	2	7
6.000	15				15	15	8
8.000	4				4	4	9
10.000	2				2	2	10
<b>Total:</b>	<b>16,081</b>	<b>774</b>	<b>912</b>	<b>0</b>	<b>15943</b>	<b>1,254</b>	

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 (select all that apply):

- 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 (cont.)**

4. Totals by size in Column (f) should equal same size totals in Column (o).  
 5. Explain all reported adjustments as a schedule footnote.  
 6. Do not include station meters in the meter inventory used to complete these tables.

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,125	248	1	0	0	316	<b>7690</b>	1
0.750	7,058	270	5	0	0	62	<b>7395</b>	2
1.000	143	229	4	3	0	33	<b>412</b>	3
1.500	26	168	2	3	0	18	<b>217</b>	4
2.000	4	93	2	11	0	5	<b>115</b>	* 5
3.000	0	53	5	7	0	4	<b>69</b>	6
4.000	0	16	1	7	0	0	<b>24</b>	7
6.000	0	5	3	7	0	0	<b>15</b>	8
8.000	0	2	2	0	0	0	<b>4</b>	9
10.000	0	1	1	0	0	0	<b>2</b>	10
<b>Total:</b>	<b>14,356</b>	<b>1,085</b>	<b>26</b>	<b>38</b>	<b>0</b>	<b>438</b>	<b>15943</b>	

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## METERS

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### Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

1" and smaller meters are replaced every 20 years. They are tested when removed.

If 2-inch or greater meters are reported as residential, 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.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No. We have no station meters. As a wholesale customer of Milwaukee, water is metered at meter pits before entering the pumping stations. See the general footnote for page W-15.

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**METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,119	57	54		2,122	2
<b>Total Fire Hydrants</b>	<b>2,119</b>	<b>57</b>	<b>54</b>	<b>0</b>	<b>2,122</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

NR811.08(5) 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:	1,171	*
Number of distribution system valves end of year:	5,458	
Number of distribution valves operated during year:	1,348	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

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

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## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

## WATER CONSERVATION PROGRAMS

1. 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.
2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
<b>Administrative and General Expenses</b>		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
<b>Subtotal Administrative and General Expenses</b>	<b>0</b>	
<b>Customer Incentives</b>		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
<b>Subtotal Customer Incentives</b>	<b>0</b>	
<b>Total Conservation Expenditures</b>	<b>0</b>	

## 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.

Location (a)	Customers End of Year (b)
<b>Milwaukee County</b>	
<b>Cities</b>	
MILWAUKEE	5
WAUWATOSA	15,502
<b>Total Cities:</b>	<b>15,507</b>
<b>Total Milwaukee County:</b>	<b>15,507</b>
<b>Total Company:</b>	<b>15,507</b>

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Operation & Maintenance Expenses (Page W-05)**

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 662 Transmission & Distribution Line Expenses - In 2012 additional expenses included replacement of three check valves - 14,636, main condition assessment - 30,600.

Account 672 Maintenance of Distribution Reservoirs - In 2012 additional expenses included tank inspection Potter Rd - 3,095, power wash Potter Rd tank - 3,145, Alice St tank warranty repairs - 7,700.

Account 676 Maintenance of Meters - Decrease in supplies in 2012 due to Orion meter installation program.

Account 925 Injuries & Damages - 2011 expenses - liability insurance 28,528, worker's compensation insurance - 12,150, 2012 expenses - liability insurance (2,535), worker's compensation insurance - 59,411.

Account 926 Employee Pensions & Benefits - In 2012 the Utility began being charged for health insurance for retired Water Department employees which resulted in an additional 125,302 of expenses.

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**Property Tax Equivalent (Water) (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.

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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

If Adjustments for any account are nonzero, please explain.

Adjustments represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**WATER OPERATING SECTION FOOTNOTES**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)**

If Adjustments for any account are nonzero, please explain.

Adjustments represent accumulated depreciation on TIF additions for 2005 - 2011 that were originally recorded as contributed plant that were reclassified to utility financed plant in 2012 as a result of the PSC review related to the 2012 water rate case.

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**Water Audit and Other Statistics (Page W-15)****General footnotes**

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.

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**Water Mains (Page W-21)**

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions, column (e): 935 feet financed through block grant funds, 3,029 feet financed through TIF district, 8,554 feet financed through bond funds.

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**Water Services (Page W-22)****General footnotes**

Column (h) breakdown not available.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions, column (d) - 102 services financed through bond funds, 2 services financed through operating revenues, 6 services financed by application of Cz-1 at a total cost of 1,950.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain program for replacing or testing meters 1" or smaller.**

1" and smaller meters are replaced every 20 years. They are tested when removed.

**If 2-inch or greater meters are reported as residential, 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.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

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

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