



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, 2013

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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.*

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## 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 AVENUE  
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

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

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**Name:** JACOB LENELL**Title:** ACCOUNTANT**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:** 6/26/2013**Period covered by most recent audit:** 2012

### IDENTIFICATION AND OWNERSHIP

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

**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

**Name of utility commission/committee:** WAUWATOSA COMMON COUNCIL

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

KATHY EHLEY, MAYOR

**Is sewer service rendered by the utility?** NO

**If "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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**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)	7,078,366	6,688,096	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,943,013	4,933,526	2
Depreciation Expense (403)	555,593	454,387	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	945,713	874,085	5
<b>Total Operating Expenses</b>	<b>6,444,319</b>	<b>6,261,998</b>	
<b>Net Operating Income</b>	<b>634,047</b>	<b>426,098</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>634,047</b>	<b>426,098</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)	5,701	11,982	10
Miscellaneous Nonoperating Income (421)	51,682	413,499	11
<b>Total Other Income</b>	<b>57,383</b>	<b>425,481</b>	
<b>Total Income</b>	<b>691,430</b>	<b>851,579</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(122,200)	(122,200)	12
Other Income Deductions (426)	195,753	250,250	13
<b>Total Miscellaneous Income Deductions</b>	<b>73,553</b>	<b>128,050</b>	
<b>Income Before Interest Charges</b>	<b>617,877</b>	<b>723,529</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	327,111	319,313	14
Amortization of Debt Discount and Expense (428)	79,391	6,842	15
Amortization of Premium on Debt--Cr. (429)	12,199	12,822	16
Interest on Debt to Municipality (430)	12,509	12,902	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>406,812</b>	<b>326,235</b>	
<b>Net Income</b>	<b>211,065</b>	<b>397,294</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,593,375	19,913,085	20
Balance Transferred from Income (433)	211,065	397,294	21
Miscellaneous Credits to Surplus (434)	0	1,513,282	22
Miscellaneous Debits to Surplus--Debit (435)	0	230,286	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>21,804,440</b>	<b>21,593,375</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	7,078,366	0	7,078,366	1
<b>Total (Acct. 400):</b>	<b>7,078,366</b>	<b>0</b>	<b>7,078,366</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,943,013	0	4,943,013	2
<b>Total (Acct. 401-402):</b>	<b>4,943,013</b>	<b>0</b>	<b>4,943,013</b>	
<b>Depreciation Expense (403):</b>				
Derived	555,593	0	555,593	3
<b>Total (Acct. 403):</b>	<b>555,593</b>	<b>0</b>	<b>555,593</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	945,713	0	945,713	5
<b>Total (Acct. 408):</b>	<b>945,713</b>	<b>0</b>	<b>945,713</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>634,047</b>	<b>0</b>	<b>634,047</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	4,322	0	4,322	11
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	908	0	908	12
INTEREST ON BOND INVESTMENTS	471		471	13
<b>Total (Acct. 419):</b>	<b>5,701</b>	<b>0</b>	<b>5,701</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		51,682	51,682	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>51,682</b>	<b>51,682</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>5,701</b>	<b>51,682</b>	<b>57,383</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	195,753	195,753	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>195,753</b>	<b>195,753</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>195,753</b>	<b>73,553</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	327,111	0	327,111	20
<b>Total (Acct. 427):</b>	<b>327,111</b>	<b>0</b>	<b>327,111</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
SERIES 2010 BOND EXPENSE	33,232	0	33,232	21
SERIES 2011 BOND EXPENSE	19,589	0	19,589	22
SERIES 2013 BOND EXPENSE	26,570	0	26,570	23
<b>Total (Acct. 428):</b>	<b>79,391</b>	<b>0</b>	<b>79,391</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
SERIES 2010 BOND PREMIUM	6,073	0	6,073	24
SERIES 2011 BOND PREMIUM	6,126	0	6,126	25
<b>Total (Acct. 429):</b>	<b>12,199</b>	<b>0</b>	<b>12,199</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	12,509	0	12,509	26
<b>Total (Acct. 430):</b>	<b>12,509</b>	<b>0</b>	<b>12,509</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	27
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>406,812</b>	<b>0</b>	<b>406,812</b>	
<b>NET INCOME:</b>	<b>355,136</b>	<b>(144,071)</b>	<b>211,065</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	14,662,167	6,931,208	21,593,375	29
<b>Total (Acct. 216):</b>	<b>14,662,167</b>	<b>6,931,208</b>	<b>21,593,375</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	355,136	(144,071)	211,065	30
<b>Total (Acct. 433):</b>	<b>355,136</b>	<b>(144,071)</b>	<b>211,065</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	31
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	32
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</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>15,017,303</b>	<b>6,787,137</b>	<b>21,804,440</b>	

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

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	7,078,366	0	0	0	7,078,366	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>7,078,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,078,366</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	1,067,269	77,408	1,144,677	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	116,151	0	116,151	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	43,909	0	43,909	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	77,408	(77,408)	0	19
<b>Total Payroll</b>	<b>1,304,737</b>	<b>0</b>	<b>1,304,737</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)	50,860,839	46,558,762	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	13,924,755	13,337,901	2
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>36,936,084</b>	<b>33,220,861</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)	1,711,640	1,383,343	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>1,714,324</b>	<b>1,386,027</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	765,489	676,921	12
Special Deposits (134)	2,000	2,000	13
Working Funds (135)			14
Temporary Cash Investments (136)	5,059,285	2,881,873	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,195,881	1,991,115	17
Other Accounts Receivable (143)	63,277	33,848	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	25,349	6,371	20
Plant Materials and Operating Supplies (154)	120,561	148,092	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	7,011	31,022	25
Interest and Dividends Receivable (171)	587	811	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>8,239,440</b>	<b>5,772,053</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	52,821	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)	150,521	293,397	34
<b>Total Deferred Debits</b>	<b>150,521</b>	<b>346,218</b>	
<b>Total Assets and Other Debits</b>	<b>47,040,369</b>	<b>40,725,159</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)	7,854,155	5,676,643	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	21,804,440	21,593,375	37
<b>Total Proprietary Capital</b>	<b>29,658,595</b>	<b>27,270,018</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	13,875,000	9,725,000	38
Advances from Municipality (223)	298,522	320,058	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>14,173,522</b>	<b>10,045,058</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	611,154	735,061	42
Payables to Municipality (233)	938,760	914,176	43
Customer Deposits (235)	6,507	5,507	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	176,979	163,931	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	76,653	65,542	48
<b>Total Current and Accrued Liabilities</b>	<b>1,810,053</b>	<b>1,884,217</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	88,655	100,854	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,309,544	1,425,012	51
<b>Total Deferred Credits</b>	<b>1,398,199</b>	<b>1,525,866</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>47,040,369</b>	<b>40,725,159</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	46,558,762	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)	37,877,127	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,972,349	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)	11,363				8
<b>Total Utility Plant</b>	<b>50,860,839</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)	9,481,964	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,442,791	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>13,924,755</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>36,936,084</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)	
Balance first of year (111.1)	9,090,860				9,090,860	1
<b>Credits During Year</b>						<b>2</b>
Accruals:						3
Charged depreciation expense (403)	555,593				555,593	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	24,923				24,923	6
Accruals charged other						7
accounts (specify):						8
Tools & work equipment expense	14,913				14,913	9
Salvage	2,100				2,100	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>597,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>597,529</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	206,425				206,425	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>206,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,425</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>9,481,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,481,964</b>	<b>26</b>
Footnotes						27

**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)	
<b>Balance first of year (111.2)</b>	4,247,038				<b>4,247,038</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	195,753				<b>195,753</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>195,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,753</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>4,442,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,442,791</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

- |   |
|---|
| <ol style="list-style-type: none"> <li>1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.</li> <li>2. Other items may be grouped by classes of property.</li> <li>3. Describe in detail any investment in sewer department carried in this account.</li> </ol> |
|---|

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	0	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>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	120,561	148,092	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>	<b>120,561</b>	<b>148,092</b>	

**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	33,232	428	0	1
SERIES 2011 EXPENSE	19,589	428	0	2
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
SERIES 2010 PREMIUM	6,073	429	59,922	3
SERIES 2011 PREMIUM	6,126	429	28,733	4
<b>Total</b>			<b>88,655</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	5,676,643	1
<b>Changes during year (explain):</b>		
TIF FUNDING - MAINS	2,016,794	2
TIF FUNDING - HYDRANTS	140,023	3
STORM WATER SHARED COSTS - MAINS	12,509	4
STORM WATER SHARED COSTS - SERVICES	5,767	5
STORM WATER SHARED COSTS - HYDRANTS	2,419	6
<b>Balance end of year</b>	<b>7,854,155</b>	

**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%	7,100,000	1
MTGE REVENUE BONDS SERIES 2011	11/29/2011	01/01/2022	2.50%	2,200,000	2
MTGE REVENUE BONDS SERIES 2013	11/19/2013	01/01/2034	3.00%	4,575,000	* 3
<b>Total Bonds (Account 221):</b>				<b>13,875,000</b>	

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## BONDS (ACCT. 221)

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

#### General footnotes

On November 19, 2013 the City of Wauwatosa issued \$4,575,000 Waterworks System Revenue Bonds. These bonds were issued to fund capital improvements for 2013 and 2014.

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

- |  |
|--|
| <ol style="list-style-type: none"> <li>1. Report each class of debt included in Accounts 223, 224 and 231.</li> <li>2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.</li> <li>3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.</li> </ol> |
|--|

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%	298,522	* 1
<b>Total for Account 223</b>				<b>298,522</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	945,713	2
Charged electric department expense		3
Charged sewer department expense	23,527	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>969,240</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	93,145	7
PSC Remainder Assessment	6,218	8
<b>Other (explain):</b>		
2013 TAX EQUIVALENT RECLASSIFIED TO ACCOUNT 233	869,877	9
<b>Total payments and other debits</b>	<b>969,240</b>	
Balance end of year	<b>0</b>	

**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 2010	131,219	255,687	259,062	127,844	1
MTGE REVENUE BONDS SERIES 2011	28,437	52,875	54,875	26,437	2
MTGE REVENUE BONDS SERIES 2013		18,549		18,549	3
<b>Subtotal</b>	<b>159,656</b>	<b>327,111</b>	<b>313,937</b>	<b>172,830</b>	
<b>Advances from Municipality (223)</b>					
WRS UNFUNDED LIABILITY DEBT	4,275	12,509	12,635	4,149	4
<b>Subtotal</b>	<b>4,275</b>	<b>12,509</b>	<b>12,635</b>	<b>4,149</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>163,931</b>	<b>339,620</b>	<b>326,572</b>	<b>176,979</b>	

## 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	342,768	3
SPECIAL REDEMPTION FUND INVESTMENTS	1,368,872	4
<b>Total (Acct. 125):</b>	<b>1,711,640</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	2,195,881	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>2,195,881</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
RECEIVABLE FOR WATER MAIN BREAK	24,380	15
CELL RENT ADJUSTMENT	17,341	16
CONTRACTOR WATER USED	10,023	17
DUPLICATE PAYMENT REFUND DUE	7,290	18
RECEIVABLE FOR HYDRANT DAMAGE	3,050	19
MISCELLANEOUS	1,193	20
<b>Total (Acct. 143):</b>	<b>63,277</b>	

## 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 SANITARY SEWER	25,287	21
RECEIVABLE FROM CITY	62	22
<b>Total (Acct. 145):</b>	<b>25,349</b>	
<b>Prepayments (165):</b>		
PREPAID REMAINDER ASSESSMENT	5,148	23
PREPAID INSURANCE	1,863	24
<b>Total (Acct. 165):</b>	<b>7,011</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED MAINTENANCE COSTS - ALICE ST TANK PAINTING	65,229	29
UNAMORTIZED PORTION OF WRS DEBT	85,292	30
<b>Total (Acct. 186):</b>	<b>150,521</b>	
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT	869,877	31
HEALTH & LIFE INSURANCE	31,069	32
EQUIPMENT RENT	25,747	33
PAYABLE TO SANITARY SEWER	19,422	34
TIF LABOR ADJUSTMENTS	(10,092)	35
MISCELLANEOUS	2,737	36
<b>Total (Acct. 233):</b>	<b>938,760</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,222,000	37
ACCRUED VACATION AT 12-31-13	87,544	38
<b>Total (Acct. 253):</b>	<b>1,309,544</b>	

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**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

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

**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)	35,727,034	0	0	0	35,727,034	1
Materials and Supplies	134,326	0	0	0	134,326	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	9,286,412	0	0	0	9,286,412	4
Customer Advances for Construction					0	5
Regulatory Liability	1,283,100	0	0	0	1,283,100	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>25,291,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,291,848</b>	
 Net Operating Income	 634,047	 0	 0	 0	 634,047	 8
 Net Operating Income as a percent of						
<b>Average Net Rate Base</b>	<b>2.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.51%</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	1,344,200	0	0	0	1,344,200	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	122,200	0	0	0	122,200	3
Other (specify):						
NONE					0	4
Balance End of Year	<u>1,222,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,222,000</u>	

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**IMPORTANT CHANGES DURING THE YEAR**

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**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Effective March 2, 2013 the Utility was granted authority from the Public Service Commission of Wisconsin to increase water rates as a result of a conventional rate case proceeding. The effect of this rate increase will raise average water bills by 19.7% and provide additional revenues of approximately \$1,121,465.

Effective June 1, 2013 the Utility was granted authority from the Public Service Commission of Wisconsin to increase water rates as a result of a pass through of the increase from the Milwaukee Water Works resulting from their simplified rate increase proceeding. The effect of this rate increase will raise average water bills by 0.9% and provide additional revenues of approximately \$66,800.

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**5. Obligations incurred or assumed, excluding commercial paper.**

On November 19, 2013 the City of Wauwatosa issued \$4,575,000 Waterworks System Revenue Bonds. These bonds were issued to fund capital improvements for 2013 and 2014.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Bonds (Acct. 221) (Page F-17)****General footnotes**

On November 19, 2013 the City of Wauwatosa issued \$4,575,000 Waterworks System Revenue Bonds. These bonds were issued to fund capital improvements for 2013 and 2014.

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

**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)	6,739,978	6,419,664	1
<b>Total Sales of Water</b>	<b>6,739,978</b>	<b>6,419,664</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	75,736	77,327	2
Rents from Water Property (472)	212,745	173,330	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	49,907	17,775	5
<b>Total Other Operating Revenues</b>	<b>338,388</b>	<b>268,432</b>	
<b>Total Operating Revenues</b>	<b>7,078,366</b>	<b>6,688,096</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,126,563	2,251,289	6
Pumping Expenses (620-633)	379,228	370,668	7
Water Treatment Expenses (640-652)	6,527	7,614	8
Transmission and Distribution Expenses (660-678)	1,251,068	1,222,732	9
Customer Accounts Expenses (901-906)	72,298	71,612	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,107,329	1,009,611	12
<b>Total Operation and Maintenance Expenses</b>	<b>4,943,013</b>	<b>4,933,526</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	555,593	454,387	13
Amortization Expense (404-407)		0	14
Taxes (408)	945,713	874,085	15
<b>Total Other Operating Expenses</b>	<b>1,501,306</b>	<b>1,328,472</b>	
<b>Total Operating Expenses</b>	<b>6,444,319</b>	<b>6,261,998</b>	
<b>NET OPERATING INCOME</b>	<b>634,047</b>	<b>426,098</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>				
<b>Unmetered Sales to General Customers (460)</b>				
Residential (460.1)				1
Commercial (460.2)	30	449	2,075	2
Industrial (460.3)				3
Public Authority (460.4)				4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
<b>Total Unmetered Sales to General Customers (460)</b>	<b>30</b>	<b>449</b>	<b>2,075</b>	
<b>Metered Sales to General Customers (461)</b>				
Residential (461.1)	14,358	803,862	3,597,099	7
Commercial (461.2)	1,087	495,170	1,794,056	8
Industrial (461.3)	26	46,201	130,962	9
Public Authority (461.4)	40	45,001	163,608	10
Multifamily Residential (461.5)				11
Irrigation (461.6)				12
<b>Total Metered Sales to General Customers (461)</b>	<b>15,511</b>	<b>1,390,234</b>	<b>5,685,725</b>	
Private Fire Protection Service (462)	233		94,912	13
Public Fire Protection Service (463)	15,710		957,266	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
<b>Total Sales of Water</b>	<b>31,484</b>	<b>1,390,683</b>	<b>6,739,978</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)	957,266	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>957,266</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	75,736	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>75,736</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTS	212,745	7
<b>Total Rents from Water Property (472)</b>	<b>212,745</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	9,300	9
<b>Other (specify):</b>		
SALE OF METER GENERATORS	24,250	10
HYDRANT SETTING FEE	8,126	11
REBATE	6,250	12
SCRAP	1,981	13
<b>Total Other Water Revenues (474)</b>	<b>49,907</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, 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 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)	2,126,335	2,251,090	3
Miscellaneous Expenses (603)	228	199	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>2,126,563</b>	<b>2,251,289</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)	669	620	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	127,835	123,184	16
Pumping Labor and Expenses (624)	213,174	217,002	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	4,380	4,729	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	6,419	12,142	22
Maintenance of Power Production Equipment (632)	2,209	2,421	23
Maintenance of Pumping Equipment (633)	24,542	10,570	* 24
<b>Total Pumping Expenses</b>	<b>379,228</b>	<b>370,668</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)	6,527	7,614	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>6,527</b>	<b>7,614</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)	903	1,436	34
Transmission and Distribution Lines Expenses (662)	157,475	155,089	35
Meter Expenses (663)	43,942	38,848	36
Customer Installations Expenses (664)	14,557	24,741	* 37
Miscellaneous Expenses (665)	14,356	9,649	38
Rents (666)	17,324	16,464	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	70,851	83,629	* 42
Maintenance of Transmission and Distribution Mains (673)	716,975	624,483	43
Maintenance of Services (675)	90,697	150,008	* 44
Maintenance of Meters (676)	58,907	60,289	45
Maintenance of Hydrants (677)	65,081	58,096	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,251,068</b>	<b>1,222,732</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	33,536	31,034	49
Customer Records and Collection Expenses (903)	38,762	40,578	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>72,298</b>	<b>71,612</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)	289,142	271,765	55
Office Supplies and Expenses (921)	22,141	24,543	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	167,906	135,606	* 58
Property Insurance (924)	9,251	7,542	59
Injuries and Damages (925)	78,199	56,876	* 60
Employee Pensions and Benefits (926)	507,892	481,778	61
Regulatory Commission Expenses (928)	7,001	4,359	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)	4,554	4,105	64
Rents (931)	19,169	20,208	65
Maintenance of General Plant (932)	2,074	2,829	66
<b>Total Administrative and General Expenses</b>	<b>1,107,329</b>	<b>1,009,611</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,943,013</b>	<b>4,933,526</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 633 Maintenance of Pumping Equipment - 2013 included replacement of four gate valves at the Blanchard St station - 23,975.

Account 664 Customer Installation Expenses - 2013 decrease of 10,311 in cost of cross connection control program.

Account 672 Maintenance of Distribution Reservoirs and Standpipes - 2012 included warranty repairs of the Alice St tank - 7,700.

Account 675 Maintenance of Services - 2013 decrease in expenses were labor 33,116 and contractor costs 17,908.

Account 923 Outside Services Employed - 2013 increase in expenses were administration charge 24,248 and IT charges 4,719.

Account 925 Injuries and Damages - 2013 increase in expenses were liability claims 7,256 and workers comp claims 14,067.

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

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		869,877	792,975	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,641	13,655	2
<b>Net property tax equivalent</b>		<b>855,236</b>	<b>779,320</b>	
Social Security		96,506	102,676	3
PSC Remainder Assessment		6,218	6,070	4
Other (specify):				
SOCIAL SECURITY ALLOC TO SEWER		(8,886)	(9,533)	5
SOCIAL SECURITY ALLOC TO PLANT		(3,361)	(4,448)	6
ACCOUNTS			0	7
<b>Total tax expense</b>		<b>945,713</b>	<b>874,085</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		0.159528				2
County tax rate	mills		4.822790				3
Local tax rate	mills		7.686400				4
School tax rate	mills		8.805429				5
Voc. school tax rate	mills		1.999760				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		1.600795				8
<b>Total tax rate</b>	<b>mills</b>		<b>25.074702</b>				<b>9</b>
Less: state credit	mills		1.338713				10
<b>Net tax rate</b>	<b>mills</b>		<b>23.735989</b>				<b>11</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		7.686400				12
Combined School Tax Rate	mills		10.805189				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	<b>mills</b>		<b>18.491589</b>				<b>15</b>
<b>Total Tax Rate</b>	<b>mills</b>		<b>25.074702</b>				<b>16</b>
Ratio of Local and School Tax to Total	dec.		0.737460				17
<b>Total tax net of state credit</b>	<b>mills</b>		<b>23.735989</b>				<b>18</b>
<b>Net Local and School Tax Rate</b>	<b>mills</b>		<b>17.504342</b>				<b>19</b>
Utility Plant, Jan. 1	\$	46,558,762	46,558,762				20
Materials & Supplies	\$	148,092	148,092				21
<b>Subtotal</b>	<b>\$</b>	<b>46,706,854</b>	<b>46,706,854</b>				<b>22</b>
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	<b>\$</b>	<b>46,706,854</b>	<b>46,706,854</b>				<b>24</b>
Assessment Ratio	dec.		1.063975				25
<b>Assessed Value</b>	<b>\$</b>	<b>49,694,925</b>	<b>49,694,925</b>				<b>26</b>
<b>Net Local &amp; School Rate</b>	<b>mills</b>		<b>17.504342</b>				<b>27</b>
<b>Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>869,877</b>	<b>869,877</b>				<b>28</b>
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>\$</b>	<b>869,877</b>					<b>31</b>
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)	914,039				914,039	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>960,434</b>	<b>0</b>	<b>0</b>	<b>0</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)	681,824	116,221			798,045	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,660,583</b>	<b>116,221</b>	<b>0</b>	<b>0</b>	<b>1,776,804</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)	2,387,335	549			2,387,884	24
Transmission and Distribution Mains (343)	22,112,170	3,526,864	59,600		25,579,434	25
Services (345)	2,241,118	200,635	4,200		2,437,553	26
Meters (346)	798,449	342,478	126,788		1,014,139	27
Hydrants (348)	2,778,349	319,863	15,837		3,082,375	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>30,352,430</b>	<b>4,390,389</b>	<b>206,425</b>	<b>0</b>	<b>34,536,394</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>33,576,942</b>	<b>4,506,610</b>	<b>206,425</b>	<b>0</b>	<b>37,877,127</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>33,576,942</b>	<b>4,506,610</b>	<b>206,425</b>	<b>0</b>	<b>37,877,127</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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

Account 325 Electric Pumping Equipment - Additions represent replacement of transfer pump at the 64th St pumping station.

**If Water Treatment Plant accounts 332, 333 or 334 are nonzero, report water treatment information in Water Treatment Plant schedule, or please explain.**

Done

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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)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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)	9,617,621	12,650			9,630,271	25
Services (345)	2,154,429	4,525			2,158,954	26
Meters (346)	773,813	260			774,073	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)	374,804	34,247			409,051	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>12,920,667</b>	<b>51,682</b>	<b>0</b>	<b>0</b>	<b>12,972,349</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>12,920,667</b>	<b>51,682</b>	<b>0</b>	<b>0</b>	<b>12,972,349</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,920,667</b>	<b>51,682</b>	<b>0</b>	<b>0</b>	<b>12,972,349</b>	

**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>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)	402,967	1.80%	16,453	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>402,967</b>		<b>16,453</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	504,368	3.20%	25,273	7
Other Power Production Equipment (323)	181,202	4.40%	7,762	8
Electric Pumping Equipment (325)	681,824	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>1,367,394</b>		<b>33,035</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	11,171	3.30%	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)	1,332,999	1.90%	45,359	17
Transmission and Distribution Mains (343)	3,274,334	1.30%	287,459	18
Services (345)	895,187	2.90%	64,992	19
Meters (346)	616,534	5.50%	52,172	20
Hydrants (348)	794,412	2.20%	61,124	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>6,913,466</b>		<b>511,106</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)	176,136	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					419,420	5
317					0	6
	0	0	0	0	419,420	
321					529,641	7
323					188,964	8
325					681,824	9
326					0	10
328					0	11
	0	0	0	0	1,400,429	
331					0	12
332					11,171	13
333					0	14
334					0	15
	0	0	0	0	11,171	
341					0	16
342					1,378,358	17
343	59,600				3,502,193	18
345	4,200				955,979	19
346	126,788		2,100		544,018	20
348	15,837				839,699	21
349					0	22
	206,425	0	2,100	0	7,220,247	
390					0	23
391					10,068	24
391.1					96,631	25
392					0	26
393					2,728	27
394					191,049	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	15.00%	0	31
SCADA Equipment (397.1)	101,059	9.20%	19,922	32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>395,862</b>		<b>34,835</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,090,860</b>		<b>595,429</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>9,090,860</b>		<b>595,429</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					120,981	32
398					0	33
	0	0	0	0	430,697	
	206,425	0	2,100	0	9,481,964	
					0	34
	206,425	0	2,100	0	9,481,964	

**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)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</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)	1,970,449	1.30%	125,029	18
Services (345)	1,431,073	2.90%	62,478	19
Meters (346)	773,813	5.50%	0	20
Hydrants (348)	71,703	2.20%	8,246	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,247,038</b>		<b>195,753</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					0	5
317					0	6
	0	0	0	0	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					2,095,478	18
345					1,493,551	19
346					773,813	20
348					79,949	21
349					0	22
	0	0	0	0	4,442,791	
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>4,247,038</b>		<b>195,753</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>4,247,038</b>		<b>195,753</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	0	4,442,791	
					0	34
	0	0	0	0	4,442,791	

## 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	138,485			138,485	1
February	127,135			127,135	2
March	129,921			129,921	3
April	137,984			137,984	4
May	133,531			133,531	5
June	124,588			124,588	6
July	174,486			174,486	7
August	159,346			159,346	8
September	155,556			155,556	9
October	124,183			124,183	10
November	104,616			104,616	11
December	125,088			125,088	12
<b>Total annual pumpage</b>	<b>1,634,919</b>	<b>0</b>	<b>0</b>	<b>1,634,919</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.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,634,919	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>1,634,919</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	1,390,683	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>244,236</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	32,819	<b>8</b>
Gallons (000's) used for fire protection:	7,380	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	23,714	<b>11</b>
Subtotal Authorized System Uses:	<b>63,913</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	8,855	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	690	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>170,778</b>	<b>18</b>
Subtotal Water Losses:	<b>180,323</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>85%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>11%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## 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.)	6,761	<b>29</b>
Date of maximum: 07/18/2013		<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.)	2,025	<b>33</b>
Date of minimum: 02/08/2013		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,202,778	<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? 100%		<b>39</b>
Number of main breaks repaired this year:	77	<b>40</b>
Number of service breaks repaired this year:	24	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	46,600	<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
Year Installed	1992	1992	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	75	12
Footnotes				13
				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
Year Installed	1992	1977	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	100	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	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 TRANSFER PUMP	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	GOULDS WATER TECHNOLOGY	ALLIS-CHALMERS	ALLIS-CHALMERS	19
Year Installed	2013	1964	1964	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,700	1,940	3,125	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	ALLIS-CHALMERS	23
Year Installed	2013	1989	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	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		9
Year Installed	1989	1989		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	60		12
Footnotes				13
				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				25
Horsepower				26
Footnotes				27
				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
Notes: Done							

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## WATER TREATMENT PLANT

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Water Treatment Plant (Page W-20)

General footnotes

Done

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### 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	536,313	601	7,450		529,464	* 4
P	D	6.000	609				609	5
M	D	8.000	205,973	2,188			208,161	* 6
M	S	8.000	101				101	7
P	D	8.000	2,362				2,362	8
M	D	10.000	1,786				1,786	9
M	D	12.000	170,471	4,548			175,019	* 10
P	D	12.000	2,617				2,617	11
M	S	16.000	279				279	12
M	T	16.000	76,210	9,804			86,014	* 13
P	T	16.000	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	20			28,529	* 19
M	S	30.000	765				765	20
<b>Total Within Municipality</b>			<b>1,059,547</b>	<b>17,161</b>	<b>7,450</b>	<b>0</b>	<b>1,069,258</b>	
<b>Total Utility</b>			<b>1,059,547</b>	<b>17,161</b>	<b>7,450</b>	<b>0</b>	<b>1,069,258</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): 9,711 feet financed through TIF district, 7,450 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	6,539				6,539	1,209	* 2
L	0.750	4,876				4,876		3
M	1.250	821	56	56		821		* 4
M	1.500	461				461		5
M	2.000	93				93		6
M	3.000	37				37		7
M	4.000	25				25		8
M	6.000	54				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>16,718</b>	<b>56</b>	<b>56</b>	<b>0</b>	<b>16,718</b>	<b>1,209</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) - 56 services financed through bond funds

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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	7,690	100	241		7549	240	1
0.750	7,395	584	509		7470	509	2
1.000	412	54	40		426	49	3
1.500	217	144	62		299	90	4
2.000	115	3			118	13	5 *
3.000	69	1			70	9	6
4.000	24				24	1	7
6.000	15	1			16	16	8
8.000	4				4	4	9
10.000	2				2	2	10
<b>Total:</b>	<b>15,943</b>	<b>887</b>	<b>852</b>	<b>0</b>	<b>15978</b>	<b>933</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)	Multifamily Residential (m)	Irrigation (n)	Wholesale (o)	Inter-D or Utility Use (p)	In Stock and Deduct Meters (q)	Total (r)	
0.625	7,125	248	1	1	0	0	0	0	174	7549	1
0.750	7,058	272	5	1	0	0	0	0	134	7470	2
1.000	144	228	4	3	0	0	0	0	47	426	3
1.500	26	169	2	3	0	0	0	0	99	299	4
2.000	4	94	2	12	0	0	0	0	6	118 *	5
3.000	0	53	5	7	0	0	0	0	5	70	6
4.000	0	14	1	7	0	0	0	0	2	24	7
6.000	0	4	3	7	0	0	0	0	2	16	8
8.000	0	2	2	0	0	0	0	0	0	4	9
10.000	0	1	1	0	0	0	0	0	0	2	10
<b>Total:</b>	<b>14,357</b>	<b>1,085</b>	<b>26</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>469</b>	<b>15978</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	2,122	88	47		2,163	2
<b>Total Fire Hydrants</b>	<b>2,122</b>	<b>88</b>	<b>47</b>	<b>0</b>	<b>2,163</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:	1,230	*
Number of distribution system valves end of year:	5,541	
Number of distribution valves operated during year:	849	

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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.

<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<b>Milwaukee County</b>	
<b>Cities</b>	
MILWAUKEE	5
WAUWATOSA	15,508
<b>Total Cities:</b>	<b>15,513</b>
<b>Total Milwaukee County:</b>	<b>15,513</b>
<b>Total Company:</b>	<b>15,513</b>

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**WATER OPERATING SECTION FOOTNOTES**

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, 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 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 633 Maintenance of Pumping Equipment - 2013 included replacement of four gate valves at the Blanchard St station - 23,975.  
Account 664 Customer Installation Expenses - 2013 decrease of 10,311 in cost of cross connection control program.  
Account 672 Maintenance of Distribution Reservoirs and Standpipes - 2012 included warranty repairs of the Alice St tank - 7,700.  
Account 675 Maintenance of Services - 2013 decrease in expenses were labor 33,116 and contractor costs 17,908.  
Account 923 Outside Services Employed - 2013 increase in expenses were administration charge 24,248 and IT charges 4,719.  
Account 925 Injuries and Damages - 2013 increase in expenses were liability claims 7,256 and workers comp claims 14,067.

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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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 325 Electric Pumping Equipment - Additions represent replacement of transfer pump at the 64th St pumping station.

If Water Treatment Plant accounts 332, 333 or 334 are nonzero, report water treatment information in Water Treatment Plant schedule, or please explain.

Done

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**WATER OPERATING SECTION FOOTNOTES**

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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 Treatment Plant (Page W-20)****General footnotes**

Done

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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): 9,711 feet financed through TIF district, 7,450 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) - 56 services financed through bond funds

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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.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

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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### 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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