



3013 (01-06-12)

**ANNUAL REPORT**

OF

**Name:** WAUWATOSA WATER UTILITY**Principal Office:** 7725 W NORTH AVENUE  
WAUWATOSA, WI 53213**For the Year Ended:** DECEMBER 31, 2014**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN****P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766**

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

## GENERAL RULES FOR REPORTING

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



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**IDENTIFICATION AND OWNERSHIP**

**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

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

**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

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

**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

**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:**

**Name:** JACOB LENELL

**Title:** ACCOUNTANT

**Office Address:** CLIFTON LARSON ALLEN LLP

10700 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:** 6/27/2014

**Period covered by most recent audit:** 2013

### 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)	7,232,570	7,078,366	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,739,011	4,943,013	2
Depreciation Expense (403)	634,529	555,593	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	917,653	945,713	5
<b>Total Operating Expenses</b>	<b>7,291,193</b>	<b>6,444,319</b>	
<b>Net Operating Income</b>	<b>(58,623)</b>	<b>634,047</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(58,623)</b>	<b>634,047</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)	6,814	5,701	10
Miscellaneous Nonoperating Income (421)	291,313	51,682	11
<b>Total Other Income</b>	<b>298,127</b>	<b>57,383</b>	
<b>Total Income</b>	<b>239,504</b>	<b>691,430</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(122,200)	(122,200)	12
Other Income Deductions (426)	196,900	195,753	13
<b>Total Miscellaneous Income Deductions</b>	<b>74,700</b>	<b>73,553</b>	
<b>Income Before Interest Charges</b>	<b>164,804</b>	<b>617,877</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	456,800	327,111	14
Amortization of Debt Discount and Expense (428)	0	79,391	15
Amortization of Premium on Debt—Cr. (429)	11,574	12,199	16
Interest on Debt to Municipality (430)	12,026	12,509	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction—Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>457,252</b>	<b>406,812</b>	
<b>Net Income</b>	<b>(292,448)</b>	<b>211,065</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,804,440	21,593,375	20
Balance Transferred from Income (433)	(292,448)	211,065	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus—Debit (435)	0	0	23
Appropriations of Surplus—Debit (436)	0	0	24
Appropriations of Income to Municipal Funds—Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>21,511,992</b>	<b>21,804,440</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	7,232,570	0	7,232,570	1
<b>Total (Acct. 400):</b>	<b>7,232,570</b>	<b>0</b>	<b>7,232,570</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	5,739,011	0	5,739,011	2
<b>Total (Acct. 401-402):</b>	<b>5,739,011</b>	<b>0</b>	<b>5,739,011</b>	
<b>Depreciation Expense (403):</b>				
Derived	634,529	0	634,529	3
<b>Total (Acct. 403):</b>	<b>634,529</b>	<b>0</b>	<b>634,529</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	917,653	0	917,653	5
<b>Total (Acct. 408):</b>	<b>917,653</b>	<b>0</b>	<b>917,653</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>(58,623)</b>	<b>0</b>	<b>(58,623)</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	3,889	0	3,889	11
INTEREST ON BOND INVESTMENTS	1,858	0	1,858	12
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	1,067	0	1,067	13
<b>Total (Acct. 419):</b>	<b>6,814</b>	<b>0</b>	<b>6,814</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		291,313	291,313	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>291,313</b>	<b>291,313</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>6,814</b>	<b>291,313</b>	<b>298,127</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	196,900	196,900	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>196,900</b>	<b>196,900</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>196,900</b>	<b>74,700</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	456,800	0	456,800	20
<b>Total (Acct. 427):</b>	<b>456,800</b>	<b>0</b>	<b>456,800</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	21
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
SERIES 2010 BOND PREMIUM	5,912	0	5,912	22
SERIES 2011 BOND PREMIUM	5,662	0	5,662	23
<b>Total (Acct. 429):</b>	<b>11,574</b>	<b>0</b>	<b>11,574</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	12,026	0	12,026	24
<b>Total (Acct. 430):</b>	<b>12,026</b>	<b>0</b>	<b>12,026</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>457,252</b>	<b>0</b>	<b>457,252</b>	
<b>NET INCOME:</b>	<b>(386,861)</b>	<b>94,413</b>	<b>(292,448)</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	15,017,303	6,787,137	21,804,440	27
<b>Total (Acct. 216):</b>	<b>15,017,303</b>	<b>6,787,137</b>	<b>21,804,440</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(386,861)	94,413	(292,448)	28
<b>Total (Acct. 433):</b>	<b>(386,861)</b>	<b>94,413</b>	<b>(292,448)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<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	31
<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	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>14,630,442</b>	<b>6,881,550</b>	<b>21,511,992</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	7,232,570	0	0	0	7,232,570	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>7,232,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,232,570</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	1,169,574	64,110	1,233,684	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	130,813	0	130,813	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	2,861	0	2,861	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	64,110	(64,110)	0	19
<b>Total Payroll</b>	<b>1,367,358</b>	<b>0</b>	<b>1,367,358</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)	53,174,731	50,860,839	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	14,540,683	13,924,755	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>38,634,048</b>	<b>36,936,084</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)	1,953,749	1,711,640	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>1,956,433</b>	<b>1,714,324</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	755,710	765,489	12
Special Deposits (134)	2,000	2,000	13
Working Funds (135)			14
Temporary Cash Investments (136)	1,562,903	5,059,285	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,242,948	2,195,881	17
Other Accounts Receivable (143)	194,485	63,277	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	42,879	25,349	20
Plant Materials and Operating Supplies (154)	126,420	120,561	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	7,700	7,011	25
Interest and Dividends Receivable (171)	377	587	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>4,935,422</b>	<b>8,239,440</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	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)	1,088,606	150,521	34
<b>Total Deferred Debits</b>	<b>1,088,606</b>	<b>150,521</b>	
<b>Total Assets and Other Debits</b>	<b>46,614,509</b>	<b>47,040,369</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)	7,883,474	7,854,155	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	21,511,992	21,804,440	37
<b>Total Proprietary Capital</b>	<b>29,395,466</b>	<b>29,658,595</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	13,450,000	13,875,000	38
Advances from Municipality (223)	276,559	298,522	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>13,726,559</b>	<b>14,173,522</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,024,680	611,154	42
Payables to Municipality (233)	904,600	938,760	43
Customer Deposits (235)	6,507	6,507	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	232,381	176,979	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	68,420	76,653	48
<b>Total Current and Accrued Liabilities</b>	<b>2,236,588</b>	<b>1,810,053</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	77,081	88,655	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,178,815	1,309,544	51
<b>Total Deferred Credits</b>	<b>1,255,896</b>	<b>1,398,199</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>46,614,509</b>	<b>47,040,369</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	50,860,839	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)	39,144,285	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	13,263,663	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)	766,783				8
<b>Total Utility Plant</b>	<b>53,174,731</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)	9,900,992	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,639,691	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>14,540,683</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>38,634,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	9,481,964				9,481,964	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	634,529				634,529	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,272				37,272	6
Accruals charged other						7
accounts (specify):						8
Tools & work equipment expense	15,273				15,273	9
Salvage	1,941				1,941	10
Other credits (specify):					0	11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>689,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,015</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	269,987				269,987	18
Cost of removal	0				0	19
Other debits (specify):					0	20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>269,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269,987</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>9,900,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,900,992</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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>	4,442,791				4,442,791	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	196,900				196,900	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	196,900	0	0	0	196,900	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	0	0	0	0	0	25
<b>Balance end of year (111.2)</b>	4,639,691	0	0	0	4,639,691	26
<b>Footnotes</b>						27

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	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>					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	126,420	120,561	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>126,420</u>	<u>120,561</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
SERIES 2010 PREMIUM	5,912	429	54,010	2
SERIES 2011 PREMIUM	5,662	429	23,071	3
<b>Total</b>			<b>77,081</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	7,854,155	1
<b>Changes during year (explain):</b>		
TIF FUNDING - MAINS	21,827	2
STORM WATER SHARED COSTS - MAINS	7,492	3
<b>Balance end of year</b>	<b>7,883,474</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%	6,875,000	1
MTGE REVENUE BONDS SERIES 2011	11/29/2011	01/01/2022	2.50%	2,000,000	2
MTGE REVENUE BONDS SERIES 2013	11/19/2013	01/01/2034	2.99%	4,575,000	3
<b>Total Bonds (Account 221):</b>				<b>13,450,000</b>	

**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%	276,559	* 1
<b>Total for Account 223</b>				<b>276,559</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	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 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	917,653	2
Charged electric department expense		3
Charged sewer department expense	24,715	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>942,368</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	96,844	7
PSC Remainder Assessment	6,901	8
<b>Other (explain):</b>		
2014 TAX EQUIVALENT RECLASSIFIED TO ACCOUNT 233	838,623	9
<b>Total payments and other debits</b>	<b>942,368</b>	
<b>Balance end of year</b>	<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	127,844	248,938	252,313	124,469	1
MTGE REVENUE BONDS SERIES 2011	26,437	48,875	50,875	24,437	2
MTGE REVENUE BONDS SERIES 2013	18,549	158,987	98,042	79,494	3
<b>Subtotal</b>	<b>172,830</b>	<b>456,800</b>	<b>401,230</b>	<b>228,400</b>	
<b>Advances from Municipality (223)</b>					
WRS UNFUNDED LIABILITY DEBT	4,149	12,026	12,194	3,981	4
<b>Subtotal</b>	<b>4,149</b>	<b>12,026</b>	<b>12,194</b>	<b>3,981</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>176,979</b>	<b>468,826</b>	<b>413,424</b>	<b>232,381</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>		1
NONE		
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		2
NONE		
<b>Total (Acct. 124):</b>	0	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION FUND CASH	181,852	3
SPECIAL REDEMPTION FUND INVESTMENTS	1,771,897	4
<b>Total (Acct. 125):</b>	1,953,749	
<b>Depreciation Fund (126):</b>		5
NONE		
<b>Total (Acct. 126):</b>	0	
<b>Other Special Funds (128):</b>		6
NONE		
<b>Total (Acct. 128):</b>	0	
<b>Special Deposits (134):</b>		
DEPOSIT FOR POSTAGE	2,000	7
<b>Total (Acct. 134):</b>	2,000	
<b>Notes Receivable (141):</b>		8
NONE		
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	2,242,948	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		12
NONE		
<b>Total (Acct. 142):</b>	2,242,948	
<b>Other Accounts Receivable (143):</b>		13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		
<b>Other (specify):</b>		
WIRELESS ANTENNA COORDINATION	161,650	15
RECEIVABLE FOR WATER MAIN BREAK	24,380	16
CONTRACTOR WATER USED	6,992	17
RECEIVABLE FOR HYDRANT DAMAGE	845	18
MISCELLANEOUS	618	19
<b>Total (Acct. 143):</b>	194,485	

## 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	42,825	20
RECEIVABLE FROM CITY	54	21
<b>Total (Acct. 145):</b>	<b>42,879</b>	
<b>Prepayments (165):</b>		
PREPAID REMAINDER ASSESSMENT	5,580	22
PREPAID INSURANCE	2,120	23
<b>Total (Acct. 165):</b>	<b>7,700</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED MAINTENANCE COSTS - GLENVIEW AVE TANK PAINTING	1,045,960	* 28
UNAMORTIZED PORTION OF WRS DEBT	42,646	* 29
<b>Total (Acct. 186):</b>	<b>1,088,606</b>	
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT	838,623	30
HEALTH & LIFE INSURANCE	21,561	31
2014 WORKERS COMPENSATION INSURANCE	32,407	32
EQUIPMENT RENT	19,095	33
PAYABLE TO SANITARY SEWER	15,734	34
LABOR ALLOCATION CORRECTION TO SANITARY SEWER	(27,886)	35
MISCELLANEOUS	5,066	36
<b>Total (Acct. 233):</b>	<b>904,600</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,099,800	37
ACCRUED VACATION AT 12-31-14	79,015	38
<b>Total (Acct. 253):</b>	<b>1,178,815</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 - Glenview Ave tank painting - During 2014 the Utility painted the Glenview Ave elevated water tank at a total cost of \$1,307,448. The Utility received permission from the PSC on December 30, 2014 to amortize this over five years, beginning in 2014, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

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)	38,510,706	0	0	0	38,510,706	1
Materials and Supplies	123,490	0	0	0	123,490	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	9,691,478	0	0	0	9,691,478	4
Customer Advances for Construction					0	5
Regulatory Liability	1,160,900	0	0	0	1,160,900	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>27,781,818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,781,818</b>	
Net Operating Income	(58,623)	0	0	0	(58,623)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.21%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.21%</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	1,222,000	0	0	0	1,222,000	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>1,099,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,099,800</u>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Effective June 1, 2014 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 0.8% and provide additional revenues of approximately \$66,917.

Effective November 1, 2014 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 conventional rate increase proceeding. The effect of this rate increase will raise average water bills by 2.8% and provide additional revenues of approximately \$272,708.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

On March 26, 2014 the Utility was granted authority from the Public Service Commission of Wisconsin to install an advanced metering infrastructure system in the City of Wauwatosa, at an estimated total cost of \$3,500,000 when complete.

7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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

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)	6,880,864	6,739,978	1
<b>Total Sales of Water</b>	<b>6,880,864</b>	<b>6,739,978</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	83,080	75,736	2
Rents from Water Property (472)	232,355	212,745	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	36,271	49,907	5
<b>Total Other Operating Revenues</b>	<b>351,706</b>	<b>338,388</b>	
<b>Total Operating Revenues</b>	<b>7,232,570</b>	<b>7,078,366</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,226,900	2,126,563	6
Pumping Expenses (620-633)	370,126	379,228	7
Water Treatment Expenses (640-652)	2,972	6,527	8
Transmission and Distribution Expenses (660-678)	1,943,012	1,251,068	9
Customer Accounts Expenses (901-906)	66,751	72,298	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,129,250	1,107,329	12
<b>Total Operation and Maintenance Expenses</b>	<b>5,739,011</b>	<b>4,943,013</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	634,529	555,593	13
Amortization Expense (404-407)		0	14
Taxes (408)	917,653	945,713	15
<b>Total Other Operating Expenses</b>	<b>1,552,182</b>	<b>1,501,306</b>	
<b>Total Operating Expenses</b>	<b>7,291,193</b>	<b>6,444,319</b>	
<b>NET OPERATING INCOME</b>	<b>(58,623)</b>	<b>634,047</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)	31	464	2,108	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>31</b>	<b>464</b>	<b>2,108</b>	
<b>Metered Sales to General Customers (461)</b>				
Residential (461.1)	14,353	746,842	3,582,751	7
Commercial (461.2)	878	409,148	1,507,185	8
Industrial (461.3)	24	54,281	187,291	9
Public Authority (461.4)	46	44,115	181,175	10
Multifamily Residential (461.5)	216	70,373	335,441	11
Irrigation (461.6)				12
<b>Total Metered Sales to General Customers (461)</b>	<b>15,517</b>	<b>1,324,759</b>	<b>5,793,843</b>	
Private Fire Protection Service (462)	237		97,282	13
Public Fire Protection Service (463)	15,593		987,631	14
Other Water Sales (465)				15
Sales for Resale (466)		0	0	16
Interdepartmental Sales (467)				17
<b>Total Sales of Water</b>	<b>31,378</b>	<b>1,325,223</b>	<b>6,880,864</b>	

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## WATER OPERATING REVENUES - SALES OF WATER

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

Public Fire Protection Service account 463 - decrease in number of customers resulted from Wauwatosa properties that are served from City of Milwaukee water mains were stopped being billed public fire protection charges effective 7-1-14 per the direction of the Public Service Commission and the City of Milwaukee.

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**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)	1
NONE				
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)	987,631	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>987,631</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	83,080	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>83,080</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTS	232,355	7
<b>Total Rents from Water Property (472)</b>	<b>232,355</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	24,828	9
<b>Other (specify):</b>		
HYDRANT SETTING FEE	5,400	10
SCRAP	5,105	11
MISCELLANEOUS	938	12
<b>Total Other Water Revenues (474)</b>	<b>36,271</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)	2,226,667	2,126,335	3
Miscellaneous Expenses (603)	233	228	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>2,226,900</b>	<b>2,126,563</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)	532	669	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	131,526	127,835	16
Pumping Labor and Expenses (624)	222,975	213,174	17
Expenses Transferred—Credit (625)		0	18
Miscellaneous Expenses (626)	4,547	4,380	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	3,626	6,419	22
Maintenance of Power Production Equipment (632)	3,673	2,209	23
Maintenance of Pumping Equipment (633)	3,247	24,542	* 24
<b>Total Pumping Expenses</b>	<b>370,126</b>	<b>379,228</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)	2,972	6,527	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>2,972</b>	<b>6,527</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)	3,847	903	34
Transmission and Distribution Lines Expenses (662)	77,850	157,475	* 35
Meter Expenses (663)	55,397	43,942	* 36
Customer Installations Expenses (664)	8,516	14,557	37
Miscellaneous Expenses (665)	8,000	14,356	38
Rents (666)	18,316	17,324	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	340,269	70,851	* 42
Maintenance of Transmission and Distribution Mains (673)	1,234,323	716,975	* 43
Maintenance of Services (675)	79,082	90,697	44
Maintenance of Meters (676)	66,744	58,907	45
Maintenance of Hydrants (677)	50,668	65,081	* 46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,943,012</b>	<b>1,251,068</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	31,191	33,536	49
Customer Records and Collection Expenses (903)	35,560	38,762	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>66,751</b>	<b>72,298</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)	284,890	289,142	55
Office Supplies and Expenses (921)	23,300	22,141	56
Administrative Expenses Transferred—Credit (922)		0	57
Outside Services Employed (923)	231,145	167,906	* 58
Property Insurance (924)	10,672	9,251	59
Injuries and Damages (925)	38,593	78,199	* 60
Employee Pensions and Benefits (926)	497,452	507,892	61
Regulatory Commission Expenses (928)	283	7,001	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)	6,108	4,554	64
Rents (931)	19,014	19,169	65
Maintenance of General Plant (932)	17,793	2,074	66
<b>Total Administrative and General Expenses</b>	<b>1,129,250</b>	<b>1,107,329</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,739,011</b>	<b>4,943,013</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 662 Transmission and Distribution Line Expense - 2013 included a main condition assessment (25,000). 2014 decrease in Digger's Hotline labor (33,000) and regular labor (28,471).

Account 663 Meter Expenses - 2014 included redeployment of previously capitalized wireless network equipment (19,876). Half of this cost was charged to sanitary sewer.

Account 672 Maintenance of Distribution Reservoirs and Standpipes - 2014 included the first year amortization of the Glenview Ave tank painting (261,488)

Account 673 Maintenance of Mains - Due to the extreme cold winter, 2014 had a record number of main breaks resulting in expenses 517,348 higher than 2013. Main breaks - 2014 - 147, 2013 - 77. February 2014 had 60 breaks compared to 9 in 2013.

Account 677 Maintenance of Hydrants - Due to the extreme number of main breaks Utility resources were concentrated in the maintenance of mains area resulting in 15,452 less labor in maintenance of hydrants.

Account 923 Outside Services Employed - 2014 included an increase in the administrative charge from the City of Wauwatosa (19,184) and consultant services for the Milwaukee conventional rate case (49,187).

Account 925 Injuries and Damages - 2014 decrease in workers compensation insurance (41,071)

Account 932 Maintenance of General Plant - SCADA for the water tower located on the county grounds (15,551)

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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		838,623	869,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,708	14,641	2
<b>Net property tax equivalent</b>		<b>823,915</b>	<b>855,236</b>	
Social Security		97,512	96,506	3
PSC Remainder Assessment		6,901	6,218	4
Other (specify):				
SOCIAL SECURITY ALLOC TO SEWER		(10,007)	(8,886)	5
SOCIAL SECURITY ALLOC TO PLANT		(668)	(3,361)	6
ACCOUNTS			0	7
<b>Total tax expense</b>		<b>917,653</b>	<b>945,713</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		0.172354				3
County tax rate	mills		5.179679				4
Local tax rate	mills		7.789720				5
School tax rate	mills		8.547950				6
Voc. school tax rate	mills		1.290093				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.741533				9
<b>Total tax rate</b>	<b>mills</b>		<b>24.721329</b>				<b>10</b>
Less: state credit	mills		1.329546				11
<b>Net tax rate</b>	<b>mills</b>		<b>23.391783</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		7.789720				14
Combined School Tax Rate	mills		9.838043				15
Other Tax Rate - Local	mills		0.000000				16
<b>Total Local &amp; School Tax</b>	<b>mills</b>		<b>17.627763</b>				<b>17</b>
<b>Total Tax Rate</b>	<b>mills</b>		<b>24.721329</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	<b>dec.</b>		<b>0.713059</b>				<b>19</b>
<b>Total tax net of state credit</b>	<b>mills</b>		<b>23.391783</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	<b>mills</b>		<b>16.679718</b>				<b>21</b>
Utility Plant, Jan. 1	\$	50,860,839	50,860,839				22
Materials & Supplies	\$	120,561	120,561				23
<b>Subtotal</b>	<b>\$</b>	<b>50,981,400</b>	<b>50,981,400</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	<b>\$</b>	<b>50,981,400</b>	<b>50,981,400</b>				<b>26</b>
Assessment Ratio	dec.		0.986203				27
<b>Assessed Value</b>	<b>\$</b>	<b>50,278,010</b>	<b>50,278,010</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	<b>mills</b>		<b>16.679718</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	<b>\$</b>	<b>838,623</b>	<b>838,623</b>				<b>30</b>
<b>Tax Equivalent per 1994 PSC Report</b>	<b>\$</b>	<b>491,637</b>					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	<b>\$</b>	<b>838,623</b>					<b>34</b>
Footnotes			*				35

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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)	798,045				798,045	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,776,804</b>	<b>0</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)	2,387,884				2,387,884	24
Transmission and Distribution Mains (343)	25,579,434	546,205			26,125,639	* 25
Services (345)	2,437,553	6,776	2,087		2,442,242	26
Meters (346)	1,014,139	941,059	258,624		1,696,574	27
Hydrants (348)	3,082,375	28,207	9,276		3,101,306	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>34,536,394</b>	<b>1,522,247</b>	<b>269,987</b>	<b>0</b>	<b>35,788,654</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	14,898			272,015	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>14,898</b>	<b>0</b>	<b>0</b>	<b>607,222</b>	
<b>Total utility plant in service directly assignable</b>	<b>37,877,127</b>	<b>1,537,145</b>	<b>269,987</b>	<b>0</b>	<b>39,144,285</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>37,877,127</b>	<b>1,537,145</b>	<b>269,987</b>	<b>0</b>	<b>39,144,285</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 Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Additions - account 343 represent added costs on contracts significantly complete in previous years but final payments were made in 2014 (111,211) and water main relining in 2014 which did not add any new footage to the system (434,994)

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)	9,630,271	274,200		(3,220)	9,901,251 *	25
Services (345)	2,158,954	5,500			2,164,454	26
Meters (346)	774,073	15,500			789,573	27

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	409,051	12,000		(12,666)	408,385	* 28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>12,972,349</b>	<b>307,200</b>	<b>0</b>	<b>(15,886)</b>	<b>13,263,663</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>12,972,349</b>	<b>307,200</b>	<b>0</b>	<b>(15,886)</b>	<b>13,263,663</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,972,349</b>	<b>307,200</b>	<b>0</b>	<b>(15,886)</b>	<b>13,263,663</b>	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments column (f) - Transmission & Distribution Mains (343) and Hydrants (348) represent adjustments to amounts accrued at 12-31-13 and actually received in 2014 for contributions from the DOT for water main installations and hydrant relocations.

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## 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)	419,420	1.80%	16,453	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>419,420</b>		<b>16,453</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	529,641	3.20%	25,273	7
Other Power Production Equipment (323)	188,964	4.40%	0	8
Electric Pumping Equipment (325)	681,824	4.40%	17,935	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>1,400,429</b>		<b>43,208</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)	1,378,358	1.90%	45,370	17
Transmission and Distribution Mains (343)	3,502,193	1.30%	332,533	18
Services (345)	955,979	2.90%	70,689	19
Meters (346)	544,018	5.50%	75,652	20
Hydrants (348)	839,699	2.20%	67,975	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>7,220,247</b>		<b>592,219</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)	191,049	5.80%	15,273	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					435,873	5
317					0	6
	0	0	0	0	435,873	
321					554,914	7
323					188,964	8
325					699,759	9
326					0	10
328					0	11
	0	0	0	0	1,443,637	
331					0	12
332					11,171	13
333					0	14
334					0	15
	0	0	0	0	11,171	
341					0	16
342					1,423,728	17
343					3,834,726	18
345	2,087				1,024,581	19
346	258,624				361,046	20
348	9,276		1,941		900,339	21
349					0	22
	269,987	0	1,941	0	7,544,420	
390					0	23
391					10,068	24
391.1					96,631	25
392					0	26
393					2,728	27
394					206,322	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)	120,981	9.20%	19,921	32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>430,697</b>		<b>35,194</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,481,964</b>		<b>687,074</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
<b>Total accum. prov. for depreciation</b>	<b>9,481,964</b>		<b>687,074</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					140,902	32
398					0	33
	0	0	0	0	465,891	
	269,987	0	1,941	0	9,900,992	
					0	34
	269,987	0	1,941	0	9,900,992	

## 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)	2,095,478	1.30%	125,193	18
Services (345)	1,493,551	2.90%	62,610	19
Meters (346)	773,813	5.50%	260	20
Hydrants (348)	79,949	2.20%	8,837	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,442,791</b>		<b>196,900</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					2,220,671	18
345					1,556,161	19
346					774,073	20
348					88,786	21
349					0	22
	0	0	0	0	4,639,691	
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>4,442,791</b>		<b>196,900</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>4,442,791</b>		<b>196,900</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	4,639,691	
					0	34
	0	0	0	0	4,639,691	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	134,924			134,924	1
February	144,685			144,685	2
March	149,667			149,667	3
April	125,215			125,215	4
May	136,566			136,566	5
June	142,520			142,520	6
July	139,016			139,016	7
August	135,330			135,330	8
September	146,927			146,927	9
October	131,658			131,658	10
November	120,251			120,251	11
December	126,046			126,046	12
<b>Total annual pumpage</b>	<b>1,632,805</b>	<b>0</b>	<b>0</b>	<b>1,632,805</b>	

## WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,632,805	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	1,632,805	4
Less: Gallons (000's) sold (Revenue Water):	1,325,223	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	307,582	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,354	8
Gallons (000's) used for fire protection:	2,952	9
Gallons (000's) used to prevent freezing of distribution system:	1,646	10
Gallons (000's) used for other system uses:	36,881	11
Subtotal Authorized System Uses:	42,833	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	16,905	14
Gallons (000's) lost due to service leaks or breaks:	776	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	247,068	18
Subtotal Water Losses:	264,749	19
Percentage of water entering distribution system sold:	81%	20
Percentage of Real and Apparent Losses:	16%	21
If water losses exceed 15%, indicate causes:		22
Increase in non-revenue water resulted from a record setting 147 main breaks in 2014 due to the extremely cold winter. 2013 total main breaks were 77. February 2014 had 60 main breaks compared to 9 in February 2013.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

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

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,765	29
Date of maximum:	02/14/2014	30
Cause of maximum:	SIX MAIN BREAKS DUE TO SEVERLY COLD DAY	31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,251	33
Date of minimum:	12/25/2014	34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,222,669	35
If water is purchased:		36
Vendor Name: CITY OF MILWAUKEE		37
Point of Delivery: SEE FOOTNOTE		38
What percentage of purchased water is surface water?	100%	39
Number of main breaks repaired this year:	147	40
Number of service breaks repaired this year:	27	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	46,600	43
Outside municipality?	15	44

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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

1

**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				

1

### 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	10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	75	13
Footnotes				14

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

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	N 64TH STREET 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		10
Year Installed	1989	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	60		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

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

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

### WATER TREATMENT PLANT

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	* 1
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		
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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
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	529,464	50			529,514	* 4
P	D	6.000	609				609	5
M	D	8.000	208,161				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	175,019	890			175,909	* 10
P	D	12.000	2,617				2,617	11
M	S	16.000	279				279	12
M	T	16.000	86,014	30			86,044	* 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	28,529				28,529	19
M	S	30.000	765				765	20
<b>Total Within Municipality</b>			<b>1,069,258</b>	<b>970</b>	<b>0</b>	<b>0</b>	<b>1,070,228</b>	
<b>Total Utility</b>			<b>1,069,258</b>	<b>970</b>	<b>0</b>	<b>0</b>	<b>1,070,228</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): 970 feet installed and paid for by customer. The cost of 274,200 is based on engineering estimates.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

Additions - account 343 represent added costs on cotracts significantly complete in previous years but final payments were made in 2014 (111,211) and water main relining in 2014 which did not add any new footage to the system (434,994)

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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	1,219 *	2
L	0.750	4,876				4,876		3
M	1.250	821	2	1		822		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	7			61		9 *
M	8.000	28	2			30		10 *
M	10.000	4				4		11
M	12.000	1				1		12
<b>Total Utility</b>		<b>16,718</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>16,728</b>	<b>1,219</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) - 1 service financed through operating revenues (6,776), 10 services financed through application of CZ-1 (5,500).

---

## 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	7,549	1,000	698		7851	698	1
0.750	7,470	2,500	1,254		8716	1,259	2
1.000	426	100	42		484	41	3
1.500	299	40	63		276	63	4
2.000	118	56	38		136	54	5 *
3.000	70				70	6	6
4.000	24				24	0	7
6.000	16				16	16	8
8.000	4				4	4	9
10.000	2				2	2	10
<b>Total:</b>	<b>15,978</b>	<b>3,696</b>	<b>2,095</b>	<b>0</b>	<b>17579</b>	<b>2,143</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 Utility Use (q)	In Stock and Deduct Meters (r)	
0.625	7,121	192	1	1	55	0	0	0	481	7851	1
0.750	7,058	146	5	1	125	0	0	0	1,381	8716	2
1.000	144	152	3	2	79	0	0	0	104	484	3
1.500	26	146	2	3	23	0	0	0	76	276	4
2.000	4	82	2	13	14	0	0	0	21	136 *	5
3.000	0	36	5	9	16	0	0	0	4	70	6
4.000	0	12	0	7	2	0	0	0	3	24	7
6.000	0	3	3	10	0	0	0	0	0	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>14,353</b>	<b>772</b>	<b>24</b>	<b>46</b>	<b>314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,070</b>	<b>17579</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-24. 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	2,163	10	7		2,166	2
<b>Total Fire Hydrants</b>	<b>2,163</b>	<b>10</b>	<b>7</b>	<b>0</b>	<b>2,166</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>	

**NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years. Please provide the number operated during the year.**

Number of hydrants operated during year:	492	*
Number of distribution system valves end of year:	5,569	
Number of distribution valves operated during year:	665	

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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>	

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**WATER CUSTOMERS SERVED**

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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	15,510
<b>Total Cities:</b>	<b>15,515</b>
<b>Total Milwaukee County:</b>	<b>15,515</b>
<b>Total Company:</b>	<b>15,515</b>

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Operating Revenues - Sales of Water (Page W-02)****General footnotes**

Public Fire Protection Service account 463 - decrease in number of customers resulted from Wauwatosa properties that are served from City of Milwaukee water mains were stopped being billed public fire protection charges effective 7-1-14 per the direction of the Public Service Commission and the City of Milwaukee.

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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 662 Transmission and Distribution Line Expense - 2013 included a main condition assessment (25,000). 2014 decrease in Digger's Hotline labor (33,000) and regular labor (28,471).  
Account 663 Meter Expenses - 2014 included redeployment of previously capitalized wireless network equipment (19,876). Half of this cost was charged to sanitary sewer.  
Account 672 Maintenance of Distribution Reservoirs and Standpipes - 2014 included the first year amortization of the Glenview Ave tank painting (261,488)  
Account 673 Maintenance of Mains - Due to the extreme cold winter, 2014 had a record number of main breaks resulting in expenses 517,348 higher than 2013. Main breaks - 2014 - 147, 2013 - 77. February 2014 had 60 breaks compared to 9 in 2013.  
Account 677 Maintenance of Hydrants - Due to the extreme number of main breaks Utility resources were concentrated in the maintenance of mains area resulting in 15,452 less labor in maintenance of hydrants.  
Account 923 Outside Services Employed - 2014 included an increase in the administrative charge from the City of Wauwatosa (19,184) and consultant services for the Milwaukee conventional rate case (49,187).  
Account 925 Injuries and Damages - 2014 decrease in workers compensation insurance (41,071)  
Account 932 Maintenance of General Plant - SCADA for the water tower located on the county grounds (15,551)

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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 OPERATING SECTION FOOTNOTES**

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

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Additions - account 343 represent added costs on contracts significantly complete in previous years but final payments were made in 2014 (111,211) and water main relining in 2014 which did not add any new footage to the system (434,994)

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-- (Page W-09)**

If Adjustments for any account are nonzero, please explain.

Adjustments column (f) - Transmission & Distribution Mains (343) and Hydrants (348) represent adjustments to amounts accrued at 12-31-13 and actually received in 2014 for contributions from the DOT for water main installations and hydrant relocations.

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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 OPERATING SECTION FOOTNOTES**

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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): 970 feet installed and paid for by customer. The cost of 274,200 is based on engineering estimates.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

Additions - account 343 represent added costs on contracts significantly complete in previous years but final payments were made in 2014 (111,211) and water main relining in 2014 which did not add any new footage to the system (434,994)

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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) - 1 service financed through operating revenues (6,776), 10 services financed through application of CZ-1 (5,500).

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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-24. 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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