



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

WAUWATOSA WATER UTILITY

7725 W NORTH AVE
WAUWATOSA, WI 53213-1720

For the Year Ended: DECEMBER 31, 2015

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **3/28/2016**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jeff Tschudy

Title: Accountant / Business Manager

Mailing Address: 7725 W North Avenue
Wauwatosa, Wi 53213

Phone: (414) 479-8966

Email Address: jtschudy@wauwatosa.net

Accounting firm or consultant preparing this report (if applicable)

Name: Not Applicable

Title:

Mailing Address: Not Applicable
Not Applicable, Wi 53213

Phone: (414) 479-8966

Email Address: jtschudy@wauwatosa.net

Name and title of utility General Manager (or equivalent)

Name: James Wojcehowicz

Title: Superintendent

Mailing Address: 7725 W North Avenue
Wauwatosa, Wi 53213

Phone: (414) 479-8965

Email Address: jwojcehowicz@wauwatosa.net

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

Name: Kathy Ehley

Title: Mayor

Mailing Address: 7725 W North Avenue
Wauwatosa, Wi 53213

Phone: (414) 479-8900

Email Address: kehley@wauwatosa.net

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 07/23/2015

Period covered by most recent audit: 2014

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

Name: Jacob Lenell

Title: Accountant

Organization Name: CliftonLarsonAllen LLP

USPS Address: 10700 W Research Dr Suite 200

City State Zip Milwaukee, WI 53226

Telephone: (414) 476-1880

Email Address: jacob.lenell@cliftonlarsonallen.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	7,629,640	7,232,570	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	5,381,744	5,739,011	4
Depreciation Expense (403)	654,702	634,529	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	914,415	917,653	7
Total Operating Expenses	6,950,861	7,291,193	8
Net Operating Income	678,779	(58,623)	9
Income from Utility Plant Leased to Others (412-413)		0	10
Utility Operating Income	678,779	(58,623)	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)	4,308	6,814	16
Miscellaneous Nonoperating Income (421)	1,248,977	291,313	17
Total Other Income	1,253,285	298,127	18
Total Income	1,932,064	239,504	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(122,200)	(122,200)	21
Other Income Deductions (426)	215,650	196,900	22
Total Miscellaneous Income Deductions	93,450	74,700	23
Income Before Interest Charges	1,838,614	164,804	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	440,300	456,800	26
Amortization of Debt Discount and Expense (428)		0	27
Amortization of Premium on Debt--Cr. (429)	10,893	11,574	28
Interest on Debt to Municipality (430)	11,329	12,026	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		0	31
Total Interest Charges	440,736	457,252	32
Net Income	1,397,878	(292,448)	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	21,511,992	21,804,440	35
Balance Transferred from Income (433)	1,397,878	(292,448)	36
Miscellaneous Credits to Surplus (434)		0	37
Miscellaneous Debits to Surplus--Debit (435)		0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)		0	40
Total Unappropriated Earned Surplus End of Year (216)	22,909,870	21,511,992	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	7,629,640		7,629,640	3
Total (Acct. 400)	7,629,640	0	7,629,640	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	5,381,744		5,381,744	6
Total (Acct. 401-402)	5,381,744	0	5,381,744	7
Depreciation Expense (403)	0	0	0	8
Derived	654,702		654,702	9
Total (Acct. 403)	654,702	0	654,702	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	914,415		914,415	15
Total (Acct. 408)	914,415	0	914,415	16
TOTAL UTILITY OPERATING INCOME	678,779	0	678,779	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
Interest on bond investments	236		236	23
Interest on general investments	1,890		1,890	24
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	2,182		2,182	25
Total (Acct. 419)	4,308	0	4,308	26
Miscellaneous Nonoperating Income (421)	0	0	0	27
Contributed Plant - Water		1,248,977	1,248,977 *	28
Impact Fees - Water			0	29
Total (Acct. 421)	0	1,248,977	1,248,977	30
TOTAL OTHER INCOME	4,308	1,248,977	1,253,285	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(122,200)		(122,200)	34
Total (Acct. 425)	(122,200)	0	(122,200)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Water		215,650	215,650	37
Total (Acct. 426)	0	215,650	215,650	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(122,200)	215,650	93,450	39
INTEREST CHARGES	0	0	0	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)	0	0	0	41
Derived	440,300		440,300	42
Total (Acct. 427)	440,300	0	440,300	43
Amortization of Premium on Debt--Cr. (429)	0	0	0	44
Series 2010 bond premium	5,752		5,752	45
SERIES 2011 BOND PREMIUM	5,141		5,141	46
Total (Acct. 429)	10,893	0	10,893	47
Interest on Debt to Municipality (430)	0	0	0	48
Derived	11,329		11,329	49
Total (Acct. 430)	11,329	0	11,329	50
Other Interest Expense (431)	0	0	0	51
Derived	0		0	52
Total (Acct. 431)	0	0	0	53
TOTAL INTEREST CHARGES	440,736	0	440,736	54
NET INCOME	364,551	1,033,327	1,397,878	55
EARNED SURPLUS	0	0	0	56
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	57
Derived	14,630,442	6,881,550	21,511,992	58
Total (Acct. 216)	14,630,442	6,881,550	21,511,992	59
Balance Transferred from Income (433)	0	0	0	60
Derived	364,551	1,033,327	1,397,878	61
Total (Acct. 433)	364,551	1,033,327	1,397,878	62
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	14,994,993	7,914,877	22,909,870	63

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

Amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please explain fully.

677,890 of additions financed by contributions was reclassified to account 253 - deferred revenue - Wis DOT contribution. Per our independent auditors and current accounting rules and regulations, if 2015 accrued revenue has not been received by 2-29-16 then it must be shown as deferred revenue,

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

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	7,629,640				7,629,640	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	7,629,640	0	0	0	7,629,640	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,213,715	82,975	1,296,690	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,469		4,469	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	82,975	(82,975)	0	19
Total Payroll	1,301,159	0	1,301,159	20

Full-Time Employees (FTE)

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

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

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	60,261,698	53,174,731	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	15,109,421	14,540,683	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	45,152,277	38,634,048	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	2,684	2,684	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	1,968,540	1,953,749	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	1,971,224	1,956,433	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	(918,172)	755,710	18
Special Deposits (134)	2,000	2,000	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	103,674	1,562,903	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,187,561	2,242,948	23
Other Accounts Receivable (143)	877,089	194,485	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	25,631	42,879	26
Plant Materials and Operating Supplies (154)	133,137	126,420	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	7,593	7,700	31
Interest and Dividends Receivable (171)	0	377	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	2,418,513	4,935,422	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	754,257	1,088,606	42
Total Deferred Debits	754,257	1,088,606	43
TOTAL ASSETS AND OTHER DEBITS	50,296,271	46,614,509	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	9,590,271	7,883,474	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	22,909,870	21,511,992	5
Total Proprietary Capital	32,500,141	29,395,466	6
LONG-TERM DEBT			7
Bonds (221)	12,825,000	13,450,000	8
Advances from Municipality (223)	253,957	276,559	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	13,078,957	13,726,559	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	1,698,008	1,024,680	14
Payables to Municipality (233)	923,888	904,600	15
Customer Deposits (235)	6,757	6,507	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	223,886	232,381	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	71,944	68,420	20
Total Current and Accrued Liabilities	2,924,483	2,236,588	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	66,188	77,081	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	1,726,502	1,178,815	25
Total Deferred Credits	1,792,690	1,255,896	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	50,296,271	46,614,509	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	53,174,731	0	0	0	2
	53,174,731	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	44,494,701				5
Utility Plant in Service - Contributed Plant (101.2)	15,190,530				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	576,467				11
Total Utility Plant	60,261,698	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	10,254,080				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,855,341				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	15,109,421	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	45,152,277	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	9,900,992	0	0	0	9,900,992	1
Credits during year						2
Charged Depreciation Expense (403)	654,702				654,702	3
Depreciation Expense on Meters Charged to Sewer	51,062				51,062	4
Tools & work equipment expense	15,777				15,777	5
Salvage	6,737				6,737	6
Adjustments of prior year retirements	28,346				28,346 *	7
Total credits	756,624	0	0	0	756,624	8
Debits during year						9
Book Cost of Plant Retired	403,536				403,536	10
Cost of Removal	0				0	11
Total debits	403,536	0	0	0	403,536	12
Balance end of year (111.1)	10,254,080	0	0	0	10,254,080	13

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

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

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

**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)
(Page F-09)****General Footnote**

Adjustments of prior year retirements are adjustments for mains, services and hydrants to actual for fixed asset retirements that were estimated for prior years. Actual amounts were determined in 2015.

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	4,639,691	0	0	0	4,639,691	1
Credits during year						2
Charged Other Income Deductions (426)	215,650				215,650	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	215,650	0	0	0	215,650	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	4,855,341	0	0	0	4,855,341	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	133,137	126,420	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
Total Material and Supplies	133,137	126,420	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
Series 2010 premium	5,752	429	48,258	5
Series 2011 premium	5,141	429	17,930	6
Total	10,893		66,188	7

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		7,883,474	1
TIF funding - hydrants		54,225	2
TIF funding - mains		1,650,841	3
TIF funding - services		1,731	4
Balance end of year		9,590,271	5

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mtge Revenue Bonds Series 2010	10/25/2010	01/01/2029	3.50%	6,650,000	1
Mtge Revenue Bonds Series 2011	11/29/2011	01/01/2022	2.50%	1,775,000	2
Mtge Revenue Bonds Series 2013	11/19/2013	01/01/2034	2.99%	4,400,000	3
Total				12,825,000	4

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
WRS Unfunded Liability Debt	01/25/2005	03/01/2024	3.40%	253,957 *	2
Total for Account 223				253,957	3

Notes Payable & Miscellaneous Long-Term Debt

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

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

General Footnote

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

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	914,415	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	19,797	5
Social security charged to sewer	10,538	6
Total accruals and other credits	944,750	7
County, state and local taxes		8
Social Security taxes	89,270	9
PSC Remainder Assessment	6,582	10
Gross Receipts Tax		11
2015 Tax equivalent reclassified to account 233	848,898	12
Total payments and other debits	944,750	13
Balance end of year	0	14

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
MTGE REVENUE BONDS SERIES 2010	124,469	242,188	245,563	121,094	2
MTGE REVENUE BONDS SERIES 2011	24,437	44,375	46,625	22,187	3
MTGE REVENUE BONDS SERIES 2013	79,494	153,737	156,362	76,869	4
Subtotal Bonds (221)	228,400	440,300	448,550	220,150	5
Advances from Municipality (223)	0	0	0	0	6
WRS UNFUNDED LIABILITY DEBT	3,981	11,329	11,574	3,736	7
Subtotal Advances from Municipality (223)	3,981	11,329	11,574	3,736	8
Other Long-Term Debt (224)	0	0	0	0	9
None				0	10
Subtotal Other Long-Term Debt (224)	0	0	0	0	11
Notes Payable (231)	0	0	0	0	12
None				0	13
Subtotal Notes Payable (231)	0	0	0	0	14
Customer Deposits (235)	0	0	0	0	15
None				0	16
Subtotal Customer Deposits (235)	0	0	0	0	17
Total	232,381	451,629	460,124	223,886	18

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Special redemption fund cash	232,630	2
Special redemption fund investments	1,735,910	3
Total (Acct. 125)	1,968,540	4
Cash and Working Funds (131)	0	5
Cash	(918,172)	6
Total (Acct. 131)	(918,172)	7
Special Deposits (134)	0	8
Deposits for postage	2,000	9
Total (Acct. 134)	2,000	10
Temporary Cash Investments (136)	0	11
General account investments	103,674	12
Total (Acct. 136)	103,674	13
Customer Accounts Receivable (142)	0	14
Water	2,187,561	15
Total (Acct. 142)	2,187,561	16
Other Accounts Receivable (143)	0	17
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Contractor water used	21,278 *	20
Miscellaneous	1,543	21
Receivable for cellulaar antenna rent	38,480 *	22
Receivable for hydrant damage	4,533	23
Reimbursement fro Wis DOT	811,255 *	24
Total (Acct. 143)	877,089	25
Receivables from Municipality (145)	0	26
Receivable from sanitary sewer	25,631 *	27
Total (Acct. 145)	25,631	28
Prepayments (165)	0	29
Prepaid insurance	2,103	30
Prepaid remainder assessment	5,490	31
Total (Acct. 165)	7,593	32

Balance Sheet Detail - Other Accounts

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

Miscellaneous Deferred Debits (186)	0	33
Unamortized maintenance costs-Glenview Ave tank painting	754,257 *	34
Total (Acct. 186)	754,257	35
Accounts Payable (232)	0	36
Accounts Payable	1,698,008	37
Total (Acct. 232)	1,698,008	38
Payables to Municipality (233)	0	39
2015 Workers compensation insurance	27,198 *	40
Health & life insurance	35,841 *	41
Miscellaneous	(8,413)	42
Payable to sanitary sewer	20,363 *	43
Tax equivalent	848,899 *	44
Total (Acct. 233)	923,888	45
Customer Deposits (235)	0	46
Hydrant meter deposits	6,757	47
Total (Acct. 235)	6,757	48
Miscellaneous Current and Accrued Liabilities (242)	0	49
Accrued payroll	63,302	50
Accrued social security	4,538	51
Accrued WRF expense	4,104	52
Total (Acct. 242)	71,944	53
Other Deferred Credits (253)	0	54
Regulatory Liability	977,600	55
Accrued vacation at 12-31-15	71,012	56
Deferred revenue - Wis DOT contribution	677,890 *	57
Total (Acct. 253)	1,726,502	58

Balance Sheet Detail - Other Accounts

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

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

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

Done

General Footnote

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

Account 253 - Other Deferred Credits - 677,890 of additions financed by contributions was reclassified to account 253 - deferred revenue - Wis DOT contribution. Per our independent auditors and current accounting rules and regulations, if 2015 accrued revenue has not been received by 2-29-16 then it must be shown as deferred revenue,

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	41,819,493				41,819,493	2
Materials and Supplies	129,778				129,778	3
Less Average						4
Reserve for Depreciation (111.1)	10,077,536				10,077,536	5
Customer Advances for Construction					0	6
Regulatory Liability	1,038,700				1,038,700	7
Average Net Rate Base	30,833,035	0	0	0	30,833,035	8
Net Operating Income	678,779				678,779	9
Net Operating Income as a percent of Average Net Rate Base	2.20%	N/A	N/A	N/A	2.20%	10

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	1,099,800	0	0	0	1,099,800	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	122,200				122,200	5
Balance End of Year	977,600	0	0	0	977,600	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

Effective November 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. Effective June 15, 2015 the Utility was granted authority from the Public Service Commission of Wisconsin to increase water rates as a result of a simplified rate case proceeding. The effect of this rate increase will raise average water bills by 3% and provide additional revenues of approximately \$221,326.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

On March 26, 2014 the Utility was granted permission 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

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	7,261,888	6,880,864	2
Total Sales of Water	7,261,888	6,880,864	3
Other Operating Revenues			4
Forfeited Discounts (470)	82,933	83,080	5
Rents from Water Property (472)	221,127	232,355	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	63,692	36,271	8
Total Other Operating Revenues	367,752	351,706	9
Total Operating Revenues	7,629,640	7,232,570	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	2,525,797	2,226,900	12
Pumping Expenses (620-633)	392,597	370,126	13
Water Treatment Expenses (640-652)	5,419	2,972	14
Transmission and Distribution Expenses (660-678)	1,355,972	1,943,012	15
Customer Accounts Expenses (901-906)	76,929	66,751	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,025,030	1,129,250	18
Total Operation and Maintenance Expenses	5,381,744	5,739,011	19
Other Operating Expenses			20
Depreciation Expense (403)	654,702	634,529	21
Amortization Expense (404-407)			22
Taxes (408)	914,415	917,653	23
Total Other Operating Expenses	1,569,117	1,552,182	24
Total Operating Expenses	6,950,861	7,291,193	25
NET OPERATING INCOME	678,779	(58,623)	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	45	670	3,042	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	45	670	3,042	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,348	745,560	3,756,578	10
Commercial (461.2)	779	387,979	1,520,066	11
Industrial (461.3)	23	72,543	270,368	12
Public Authority (461.4)	46	49,938	205,505	13
Multifamily Residential (461.5)	317	116,010	501,441	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	15,513	1,372,030	6,253,958	16
Private Fire Protection Service (462)	246		101,257	17
Public Fire Protection Service (463)	15,547		903,631	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,351	1,372,700	7,261,888	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	903,631	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	903,631	5
Forfeited Discounts (470)		6
Customer late payment charges	82,933	7
Total Forfeited Discounts (470)	82,933	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	221,127	10
Total Rents from Water Property (472)	221,127	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	47,963 *	16
Hydrant setting fee	9,080	17
Miscellaneous	1,678	18
Scrap	4,971	19
Total Other Water Revenues (474)	63,692	20

Other Operating Revenues (Water)

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

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

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

Done

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)		2,525,488	2,525,488	2,226,667	4
Miscellaneous Expenses (603)		309	309	233	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	2,525,797	2,525,797	2,226,900	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)			0	0	16
Fuel for Power Production (621)		392	392	532	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		130,527	130,527	131,526	19
Pumping Labor and Expenses (624)	186,542	19,729	206,271	222,975	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)		5,824	5,824	4,547	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)		9,239	9,239	3,626	25
Maintenance of Power Production Equipment (632)		6,054	6,054	3,673	26
Maintenance of Pumping Equipment (633)		34,290	34,290	3,247 *	27
Total Pumping Expenses	186,542	206,055	392,597	370,126	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)			0	0	30
Chemicals (641)			0	0	31
Operation Labor and Expenses (642)			0	0	32
Miscellaneous Expenses (643)		5,419	5,419	2,972	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)			0	0	36
Maintenance of Water Treatment Equipment (652)			0	0	37
Total Water Treatment Expenses	0	5,419	5,419	2,972	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40
Storage Facilities Expenses (661)		3,600	3,600	3,847	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	50,656	37,802	88,458	77,850	42
Meter Expenses (663)	60,373	(13,859)	46,514	55,397 *	43
Customer Installations Expenses (664)		12,228	12,228	8,516	44
Miscellaneous Expenses (665)		3,000	3,000	8,000	45
Rents (666)		17,172	17,172	18,316	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)		265,076	265,076	340,269 *	49
Maintenance of Transmission and Distribution Mains (673)	366,693	356,712	723,405	1,234,323 *	50
Maintenance of Services (675)	24,439	57,845	82,284	79,082	51
Maintenance of Meters (676)	117,571	(51,330)	66,241	66,744 *	52
Maintenance of Hydrants (677)	13,198	34,796	47,994	50,668	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	632,930	723,042	1,355,972	1,943,012	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	44,851	(16,194)	28,657	31,191 *	58
Customer Records and Collection Expenses (903)	64,685	(16,413)	48,272	35,560 *	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	109,536	(32,607)	76,929	66,751	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	284,707		284,707	284,890	68
Office Supplies and Expenses (921)		23,056	23,056	23,300	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		175,610	175,610	231,145 *	71
Property Insurance (924)		10,883	10,883	10,672	72
Injuries and Damages (925)		32,050	32,050	38,593	73
Employee Pensions and Benefits (926)		471,973	471,973	497,452	74
Regulatory Commission Expenses (928)		375	375	283	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		5,858	5,858	6,108	77
Rents (931)		18,356	18,356	19,014	78
Maintenance of General Plant (932)		2,162	2,162	17,793 *	79
Total Administrative and General Expenses	284,707	740,323	1,025,030	1,129,250	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,213,715	4,168,029	5,381,744	5,739,011	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

Explain all negative This Year amounts.

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

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

Account 633 Maintenance of Pumping Equipment - 2015 included replacement of two Dezurik valves - 24,980.

Account 672 Maintenance of Distribution Reservoirs and Standpipes - 2014 included the last year amortization of the Alice St tank painting - 65,229

Account 673 Maintenance of Mains - Due to the extreme cold winter 2014 had a record number of main breaks - 147, 2015 - 63, February 2014 had 60 breaks compared to 9 in 2015.

Account 903 Customer Records Expense - 2015 included increased labor expenses - 18,315.

Account 923 Outside Services Employed - 2014 includes outside consultants used for the Milwaukee Water Works 2014 rate case - 49,187.

Account 932 Maintenance of General Plant - 2014 includes SCADA for the water tower located on the Milwaukee County grounds - 15,551.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	848,898	838,623	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	19,797	14,708	2
Net Property Tax Equivalent	829,101	823,915	3
Social Security	92,645	97,512	4
PSC Remainder Assessment	6,582	6,901	5
Social security alloc to plant	(3,375)		6
Social security alloc to sewer	(10,538)		7
Total Tax Expense	914,415	928,328	8

Water Property Tax Equivalent - Detail

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

COUNTY: MILWAUKEE (1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.175560
2. County Tax Rate	mills	5.311347
3. Local Tax Rate	mills	7.623738
4. School Tax Rate	mills	8.593879
5. Vocational School Tax Rate	mills	1.300674
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	1.804928
8. Total Tax Rate	mills	24.810126
9. Less: State Credit	mills	1.482190
11. Net Tax Rate	mills	23.327936

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.623738
13. Combined School Tax Rate	mills	9.894553
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	17.518291
16. Total Tax Rate	mills	24.810126
17. Ratio of Local and School Tax to Total	dec.	0.706094
18. Total Tax Net of State Credit	mills	23.327936
19. Net Local and School Tax Rate	mills	16.471725
20. Utility Plant, Jan 1	\$	53,174,731
21. Materials & Supplies	\$	126,420
22. Subtotal	\$	53,301,151
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	53,301,151
25. Assessment Ratio	dec.	0.966897
26. Assessed Value	\$	51,536,723
27. Net Local and School Tax Rate	mills	16.471725
28. Tax Equiv. Computed for Current Year	\$	848,898

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	53,174,731
2. Materials & Supplies	\$	126,420
3. Subtotal	\$	53,301,151
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	53,301,151
6. Assessed Value	\$	51,536,723
7. Tax Equiv. Computed for Current Year	\$	848,898
8. Tax Equivalent per 1994 PSC Report	\$	491,637
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	848,898

Water Property Tax Equivalent - Detail

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	46,395				46,395	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	914,039				914,039	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	960,434	0	0	0	960,434	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	789,794				789,794	17
Other Power Production Equipment (323)	188,965				188,965	18
Electric Pumping Equipment (325)	798,045	84,847			882,892	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	1,776,804	84,847	0	0	1,861,651	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	11,171				11,171	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	11,171	0	0	0	11,171	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	35,009				35,009	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	2,387,884				2,387,884	33
Transmission and Distribution Mains (343)	26,125,639	4,305,834	76,078	32,624	30,388,019 *	34
Services (345)	2,442,242	276,033	13,468	(2,451)	2,702,356 *	35
Meters (346)	1,696,574	919,310	287,736		2,328,148	36
Hydrants (348)	3,101,306	139,582	26,254	(1,827)	3,212,807 *	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	35,788,654	5,640,759	403,536	28,346	41,054,223	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	10,068				10,068	43
Computer Equipment (391.1)	96,631				96,631	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	2,728				2,728	46
Tools, Shop and Garage Equipment (394)	272,015				272,015	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	9,240				9,240	50
SCADA Equipment (397.1)	216,540				216,540	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	607,222	0	0	0	607,222	53
Total utility plant in service directly assignable	39,144,285	5,725,606	403,536	28,346	44,494,701	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	39,144,285	5,725,606	403,536	28,346	44,494,701	56

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

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

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

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

Adjustments for mains, services and hydrants represent adjustments to actual for fixed asset retirements that were estimated for prior years. Actual quantities were determined in 2015.

General Footnote

Additions - account 343 includes water main relining (996,681) which did not add any new footage to the system.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	9,901,251	1,853,227			11,754,478	34
Services (345)	2,164,454	6,800			2,171,254	35
Meters (346)	789,573				789,573	36
Hydrants (348)	408,385	66,840			475,225	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	13,263,663	1,926,867	0	0	15,190,530	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	13,263,663	1,926,867	0	0	15,190,530	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	13,263,663	1,926,867	0	0	15,190,530	56

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	435,873	1.80%	16,453					452,326	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	435,873		16,453	0	0	0	0	452,326	8
PUMPING PLANT									9
Structures and Improvements (321)	554,914	3.20%	25,273					580,187	10
Other Power Production Equipment (323)	188,964	4.40%						188,964	11
Electric Pumping Equipment (325)	699,759	4.40%	17,935					717,694	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	1,443,637		43,208	0	0	0	0	1,486,845	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	11,171	3.30%						11,171	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	11,171		0	0	0	0	0	11,171	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	1,423,728	1.90%	45,370					1,469,098	24
Transmission and Distribution Mains (343)	3,834,726	1.30%	339,633	76,078			32,624	4,130,905 *	25
Services (345)	1,024,581	2.90%	70,825	13,468			(2,451)	1,079,487 *	26
Meters (346)	361,046	5.50%	102,124	287,736				175,434	27

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	900,339	2.20%	68,229	26,254		6,737	(1,827)	947,224 *	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	7,544,420		626,181	403,536	0	6,737	28,346	7,802,148	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	10,068	5.80%						10,068	33
Computer Equipment (391.1)	96,631	26.70%						96,631	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	2,728	5.80%						2,728	36
Tools, Shop and Garage Equipment (394)	206,322	5.80%	15,777					222,099	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	9,240	15.00%						9,240	40
SCADA Equipment (397.1)	140,902	9.20%	19,922					160,824	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	465,891		35,699	0	0	0	0	501,590	43
Total accum. prov. directly assignable	9,900,992		721,541	403,536	0	6,737	28,346	10,254,080	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	9,900,992		721,541	403,536	0	6,737	28,346	10,254,080	46

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

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

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

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

Adjustments for mains, services and hydrants represent adjustments to actual for fixed asset retirements that were estimated for prior years. Actual amounts were determined in 2015.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	0		0	0	0	0	0	0	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	2,220,671	1.30%	128,419					2,349,090	25
Services (345)	1,556,161	2.90%	62,769					1,618,930	26
Meters (346)	774,073	5.50%	15,500					789,573	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	88,786	2.20%	8,962					97,748	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	4,639,691		215,650	0	0	0	0	4,855,341	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	4,639,691		215,650	0	0	0	0	4,855,341	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	4,639,691		215,650	0	0	0	0	4,855,341	46

Age of Water Mains

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

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

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range **1897-2015**
 (Example: 1954-1972)

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

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January						132,238	132,238	1
February						124,258	124,258	2
March						135,981	135,981	3
April						123,375	123,375	4
May						135,067	135,067	5
June						161,781	161,781	6
July						169,205	169,205	7
August						176,933	176,933	8
September						142,239	142,239	9
October						128,993	128,993	10
November						122,997	122,997	11
December						117,791	117,791	12
TOTAL	0	0	0	0	0	1,670,858	1,670,858	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	1,670,858
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	1,670,858
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	1,372,700
Gallons (000s) of Non-Revenue Water	298,158
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	449
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	31,014
Subtotal: Unbilled Authorized Consumption	31,463
Total Water Loss	266,695
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	30,337
Subtotal Apparent Losses	30,337
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	8,108
Gallons (000s) estimated due to unreported and background leakage	228,250
Subtotal Real Losses (leakage)	236,358
Non-Revenue Water as percentage of net water supplied	18%
Total Water Loss as percentage of net water supplied	16%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	7,769
Date of maximum	08/03/2015
Cause of maximum	
Lawn sprinkling	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,852
Date of minimum	12/25/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,205,394
If water is purchased:	
Vendor Name	City of Milwaukee
Point of Delivery	See footnote
Source of purchased water	Surface
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	63
Number of service breaks repaired this year	30

Water Audit and Other Statistics

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

Water Audit and Other Statistics (Page W-15)

General Footnote

Vendor - City of Milwaukee

Point of Delivery

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

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

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

Vendor - Milwaukee County

Point of Delivery

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

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Reservoirs, Standpipes and Elevated Tanks

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

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

Water Treatment Plant

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

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

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
Other Metal	Distribution	6	529,514	312	6,485	5,371	528,712 *	1	
Other Plastic	Distribution	6	609				609	2	
Other Metal	Distribution	8	208,161	2,660	17	(850)	209,954 *	3	
Other Metal	Supply	8	101				101	4	
Other Plastic	Distribution	8	2,362				2,362	5	
PVC	Distribution	8		1,150			1,150 *	6	
Other Metal	Distribution	10	1,786				1,786	7	
Other Metal	Distribution	12	175,909	988	504	(4,762)	171,631 *	8	
Other Plastic	Distribution	12	2,617				2,617	9	
Other Metal	Supply	16	279				279	10	
Other Metal	Transmission	16	86,044	5,784	17		91,811 *	11	
Other Plastic	Transmission	16	1,442				1,442	12	
Other Metal	Transmission	18	11				11	13	
Other Metal	Supply	20	10,347				10,347	14	
Other Metal	Transmission	20	8,521	70	59		8,532 *	15	
Other Metal	Supply	24	13,231				13,231	16	
Other Metal	Transmission	24	28,529	472	530		28,471 *	17	
Other Metal	Supply	30	765				765	18	
Total Within Municipality			1,070,228	11,436	7,612	(241)	1,073,811	19	
Total Utility			1,070,228	11,436	7,612	(241)	1,073,811	20	

Water Mains

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

Water Mains (Page W-21)

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

Additions, column (e): 5,283 feet financed through bonded funds, 4,904 feet funded through TIF district, 1,249 feet - 10% funded through bonded funds, 90% funded through Wisconsin Department of Transportation.

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

Adjustments for mains, services and hydrants represent adjustments to actual for fixed asset retirements that were estimated for prior years. Actual quantities were determined in 2015.

Water Service Laterals

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	
Lead	0.625	3,779				3,779		1
Lead	0.750	4,876		61		4,815	1,227 *	2
Other Metal	0.750	6,539				6,539		3
Other Metal	1.250	822	81	24		879	*	4
Other Metal	1.500	461	1			462	*	5
Other Metal	2.000	93	2	1		94	*	6
Other Metal	3.000	37				37		7
Other Metal	4.000	25				25		8
Other Metal	6.000	61	5			66	*	9
Other Metal	8.000	30	3			33	*	10
Other Metal	10.000	4				4		11
Other Metal	12.000	1				1		12
Utility Total		16,728	92	86		16,734	1,227	13

Water Service Laterals

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

Water Service Laterals (Page W-22)

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

Additions, column (d): 80 services financed through bond funds, 12 services financed through application of CZ-1 (6,800).

General Footnote

Column (h) breakdown not available.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	7,851	1,450	1,656		7,645	1,418	7,121	192	1	1	55						275	7,645	1
3/4	8,716	3,100	1,241		10,575	1,181	7,051	145	5	1	122						3,251	10,575	2
1	484	132	73		543	74	143	153	2	3	80						162	543	3
1 1/2	276	20	5		291	6	26	145	3	3	24						90	291	4
2	136	10	0		146	3	4	86	1	12	18						25	146	* 5
3	70		0		70	0		36	5	9	16						4	70	6
4	24		0		24	15		12		7	2						3	24	7
6	16		0		16	12		5	2	9								16	* 8
8	4		0		4	0		2	2									4	* 9
10	2	1	0		3	0		2	1									3	* 10
Total	17,579	4,713	2,975		19,317	2,709	14,345	778	22	45	317						3,810	19,317	11

Meters

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

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

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

Other

Meters

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

Meters (Page W-23)

General Footnote

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

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

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

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	2,166	40	37	23	2,192 *	2
Total Fire Hydrants	2,166	40	37	23	2,192	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	628
Number of Distribution System Valves end of year	5,573
Number of Distribution Valves operated during Year	129

Hydrants and Distribution System Valves

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

Hydrants and Distribution System Valves (Page W-25)

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

Adjustments for hydrants represent adjustments to actual for fixed asset retirements that were estimated for prior years. Actual quantities were determined in 2015.

General Footnote

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

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

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

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Milwaukee (City)	5	1
Wauwatosa (City) **	15,509	2
Total - Milwaukee County	15,514	3
Total - Customers Served	15,514	4
Total - Outside Muni Boundary	5	5
Total - Within Muni Boundary **	15,509	6

** = *Within municipal boundary*