



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUWATOSA WATER UTILITY

Principal Office: 7725 W NORTH AVENUE
WAUWATOSA, WI 53213

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUWATOSA WATER UTILITY

Utility Address: 7725 W NORTH AVENUE
WAUWATOSA, WI 53213

When was utility organized? 9/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEFF TSCHUDY

Title: ACCOUNTANT / BUSINESS MANAGER

Office Address:

7725 W NORTH AVENUE
WAUWATOSA, WI 53213

Telephone: (414) 479 - 8966

Fax Number: (414) 471 - 8414

E-mail Address: jtschudy@ci.wauwatosa.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
19601 W BLUEMOUND ROAD
BROOKFIELD, WI 53045-5974

Telephone: (414) 796 - 0701

Fax Number: (414) 796 - 8422

E-mail Address:

Date of most recent audit report: 4/23/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: ROBB PATTISON

Title: SUPERINTENDENT

Office Address:
7725 W NORTH AVENUE
WAUWATOSA, WI 53213

Telephone: (414) 479 - 8965

Fax Number: (414) 471 - 8414

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,329,334	5,231,905	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,399,025	3,222,932	2
Depreciation Expense (403)	391,927	380,525	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	543,548	537,847	5
Total Operating Expenses	4,334,500	4,141,304	
Net Operating Income	994,834	1,090,601	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	994,834	1,090,601	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	186	411	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	279,026	215,117	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	279,212	215,528	
Total Income	1,274,046	1,306,129	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,274,046	1,306,129	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	343,509	363,787	14
Amortization of Debt Discount and Expense (428)	32,067	13,602	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	375,576	377,389	
Net Income	898,470	928,740	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,773,957	4,845,217	20
Balance Transferred from Income (433)	898,470	928,740	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,672,427	5,773,957	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL REDEMPTION FUND INVESTMENTS	45,309	5
INTEREST ON GENERAL INVESTMENTS	148,747	6
INTEREST ON BOND INVESTMENTS	84,970	7
Total (Acct. 419):	279,026	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	509				509	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	323				323	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	323	0	0	0	323	
Net income (or loss)	186	0	0	0	186	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,329,334	0	0	0	5,329,334	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,329,334	0	0	0	5,329,334	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	678,100	77,892	755,992	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	103,091		103,091	5
Merchandising and jobbing	323		323	6
Other nonutility expenses			0	7
Water utility plant accounts	28,645	7,700	36,345	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	61,950	(61,950)	0	18
All other accounts	23,642	(23,642)	0	19
Total Payroll	895,751	0	895,751	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,661,794	23,061,186	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,958,987	6,608,499	2
Net Utility Plant	16,702,807	16,452,687	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,702,807	16,452,687	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,684	2,684	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	2,684	2,684	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	600,025	1,027,963	9
Total Other Property and Investments	602,709	1,030,647	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	464,546	335,472	10
Special Deposits (132-134)	582,115	193,659	11
Working Funds (135)			12
Temporary Cash Investments (136)	4,200,982	3,670,664	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	619,604	619,528	15
Other Accounts Receivable (143)	7,292	6,403	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,526	38,606	18
Materials and Supplies (151-163)	56,467	65,955	19
Prepayments (165)	7,517	7,853	20
Interest and Dividends Receivable (171)	117,953	73,246	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	6,073,002	5,011,386	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,669	78,736	24
Other Deferred Debits (182-186)	178,395	237,860	25
Total Deferred Debits	225,064	316,596	
Total Assets and Other Debits	23,603,582	22,811,316	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	242,888	242,888	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,672,427	5,773,957	28
Total Proprietary Capital	6,915,315	6,016,845	
LONG-TERM DEBT			
Bonds (221-222)	6,580,000	6,960,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,580,000	6,960,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	190,824	141,494	33
Payables to Municipality (233)	58,251	43,453	34
Customer Deposits (235)	5,128	5,195	35
Taxes Accrued (236)	491,637	491,637	36
Interest Accrued (237)	172,115	212,405	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	115,678	71,242	41
Total Current and Accrued Liabilities	1,033,633	965,426	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,074,634	8,869,045	49
Total Liabilities and Other Credits	23,603,582	22,811,316	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	23,661,794	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	23,661,794	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,958,987	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,958,987	0	0	0	
Net Utility Plant	16,702,807	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	6,608,499				6,608,499	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	391,927				391,927	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,466				35,466	6
Accruals charged other						7
accounts (specify):						8
Tools & work equipment expense	6,769				6,769	9
Salvage	9,484				9,484	10
Other credits (specify):						11
					0	12
Total credits	443,646	0	0	0	443,646	13
Debits during year						14
Book cost of plant retired	87,895				87,895	15
Cost of removal	5,263				5,263	16
Other debits (specify):						17
					0	18
Total debits	93,158	0	0	0	93,158	19
Balance End of Year	6,958,987	0	0	0	6,958,987	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	56,467	65,955	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 Materials and Supplies	56,467	65,955	

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)				
Series 1989 discount	19,464	428	0	1
Series 1989 expense	2,957	428	0	2
Series 1992 discount	3,520	428	16,720	3
Series 1992 expense	785	428	3,730	4
Series 1995 discount	2,002	428	9,828	5
Series 1995 expense	3,339	428	16,391	6
Total			46,669	
Unamortized premium on debt (251)				
NONE	0	0	0	7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	242,888	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>242,888</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MTGE REVENUE BONDS SERIES 1992	11/15/1992	01/01/2009	5.46%	1,575,000	1
MTGE REVENUE BONDS SERIES 1995	11/01/1995	01/01/2009	4.76%	1,215,000	2
MTGE REVENUE BONDS SERIES 1998	06/01/1998	01/01/2018	5.26%	1,950,000	3
MTGE REVENUE BONDS SERIES 1999	01/01/1999	01/01/2009	4.81%	1,840,000	4
Total Bonds (Account 221):				6,580,000	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				6,580,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	491,637	1
Accruals:		
Charged water department expense	543,548	2
Charged electric department expense		3
Charged sewer department expense	19,873	4
Other (explain):		
NONE		5
Total Accruals and other credits	563,421	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	65,263	7
PSC Remainder Assessment	6,521	8
Other (explain):		
TAX EQUIVALENT	491,637	9
Total payments and other debits	563,421	
Balance end of year	491,637	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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)					
Mtge Revenue Bonds Series 1989	68,659	0	68,659	0	1
Mtge Revenue Bonds Series 1992	51,781	97,250	100,406	48,625	2
Mtge Revenue Bonds Series 1995	31,517	59,595	61,315	29,797	3
Mtge Revenue Bonds Series 1998	60,448	100,825	110,860	50,413	4
MTGE REVENUE BONDS SERIES 1999	0	86,560	43,280	43,280	5
ACCRUED INTEREST 1999 REVENUE BOND ISSUE		(721)	(721)	0	6
Subtotal	212,405	343,509	383,799	172,115	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	212,405	343,509	383,799	172,115	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,869,045	0	0	0	0	8,869,045	1
Add credits during year:							
For Services	82,144					82,144	2
For Mains	105,144					105,144	3
Other (specify):							
FOR METERS	11,401					11,401	4
FOR HYDRANTS	6,900					6,900	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	9,074,634	0	0	0	0	9,074,634	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,039,165					1,039,165	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND CASH	64,904	3
SPECIAL REDEMPTION FUND INVESTMENTS	535,121	4
Total (Acct. 125):	600,025	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
DEPOSITS FOR INTEREST SERIES 1992 BONDS	48,625	7
DEPOSITS FOR INTEREST SERIES 1995 BONDS	29,797	8
DEPOSITS FOR INTEREST SERIES 1998 BONDS	50,413	9
DEPOSITS FOR INTEREST SERIES 1999 BONDS	43,280	10
Total (Acct. 132):	172,115	
Other Special Deposits (134):		
DEPOSITS FOR PRINCIPAL SERIES 1992 BONDS	125,000	11
DEPOSITS FOR PRINCIPAL SERIES 1995 BONDS	90,000	12
DEPOSITS FOR PRINCIPAL SERIES 1998 BONDS	50,000	13
DEPOSITS FOR PRINCIPAL SERIES 1999 BONDS	145,000	14
Total (Acct. 134):	410,000	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	619,604	16
Electric		17
Sewer (Regulated)		18
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	619,604	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		20
Merchandising, jobbing and contract work		21
Other (specify):		
MISC RECEIVABLES FOR HYDRANT DAMAGE, ETC	7,292	22
Total (Acct. 143):	7,292	
Receivables from Municipality (145):		
RECEIVABLE FROM FIRE DEPARTMENT	13,638	23
RECEIVABLE FROM PARKS, FORESTRY & STREETS	2,888	24
Total (Acct. 145):	16,526	
Prepayments (165):		
PREPAID INSURANCE	770	25
PREPAID SERVICE CHARGES	1,284	26
PREPAID REMAINDER ASSESSMENT	5,463	27
Total (Acct. 165):	7,517	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		29
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
OTHER WORK IN PROGRESS	178,395	32
Total (Acct. 186):	178,395	
Payables to Municipality (233):		
HEALTH & LIFE INSURANCE	11,471	33
EQUIPMENT RENT CHARGES	8,080	34

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
MISCELLANEOUS	38,700 35
Total (Acct. 233):	58,251
Other Deferred Credits (253):	
NONE	36
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	23,361,490	0	0	0	23,361,490	1
Materials and Supplies	61,211	0	0	0	61,211	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	6,783,743	0	0	0	6,783,743	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,971,839	0	0	0	8,971,839	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,667,119	0	0	0	7,667,119	
Net Operating Income	994,834	0	0	0	994,834	8
Net Operating Income as a percent of Average Net Rate Base						
	12.98%	N/A	N/A	N/A	12.98%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	242,888	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,223,192	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,466,080	
Net Income		
Net Income	898,470	5
 Percent Return on Proprietary Capital	 13.90%	

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 September 1, 1999 the utility was granted authority from the Public Service Commission to increase water rates. The increase was solely a pass through of the City of Milwaukee rate increase to Wauwatosa. The effect of the increase will raise average water rates by 9.6%.

5. Obligations incurred or assumed, excluding commercial paper.

On January 1, 1999 the City of Wauwatosa issued \$1,840,000 Waterworks System Revenue Bonds. These bonds were issued to refund the Series 1989 Waterworks System Revenue Bonds.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Interest accrued at time of issuance of 1999 Mortgage Revenue Bonds is 721.

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (186)

Other Work in Progress - During 1998 the Utility painted the interior of the Burleigh Street water tower at a total cost of \$297,326. The Utility received permission from the PSC on June 30, 1998 to amortize this over 5 years, beginning in 1998, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 29, 2000

Mr. Jeff Tschudy, Accountant
Wauwatosa Water Utility
7725 West North Avenue
Wauwatosa, WI 53213-1777

1999 Analytical Review DWCCA-6320-ELE

Dear Mr. Tschudy:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. The schedule note to Identification and Ownership, Page iv, Committee/Commission indicates that Wauwatosa does not have a Water Commission. However, utilities that do not have water commissions are governed by the City Council, Town Board, Village Board, etc. The edit for this schedule indicates the chair of the Water Commission or the chair of the City Council (or City Council Water Subcommittee) should be provided. In the future, please provide the name of the Chair (or president) of the Wauwatosa City Council in the space provided.

2. We noted \$38,700 reported in Account 233, Payables to Municipality, described as "miscellaneous." The head note to the Balance Sheet End of Year Account Balances schedule indicates that miscellaneous can be used as a description for items combined of less than \$10,000. In the future, please provide a brief description, using other than account title, of all items greater than \$10,000.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6320.doc
cc: Mr. Robb Pattison, Superintendent

Identification and Ownership - Commission/Committee (Page iv)

Page iv Schedule: Identification and Ownership - Commission/Committee
The Wauwatosa Water Utility does not have a water commission.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,206,958	1
Total Sales of Water	5,206,958	
Other Operating Revenues		
Forfeited Discounts (470)	42,253	2
Miscellaneous Service Revenues (471)	12,194	3
Rents from Water Property (472)	51,700	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,229	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	122,376	
Total Operating Revenues	5,329,334	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,734,556	8
Pumping Expenses (620-633)	256,155	9
Water Treatment Expenses (640-652)	4,049	10
Transmission and Distribution Expenses (660-678)	727,235	11
Customer Accounts Expenses (901-905)	71,635	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	605,395	14
Total Operation and Maintenance Expenses	3,399,025	
Other Operating Expenses		
Depreciation Expense (403)	391,927	15
Amortization Expense (404-407)		16
Taxes (408)	543,548	17
Total Other Operating Expenses	935,475	
Total Operating Expenses	4,334,500	
NET OPERATING INCOME	994,834	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	5,065	13,601	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	5,065	13,601	
Metered Sales to General Customers (461)				
Residential	14,419	1,060,693	2,592,318	4
Commercial	1,072	549,120	1,017,055	5
Industrial	38	561,372	794,760	6
Total Metered Sales to General Customers (461)	15,529	2,171,185	4,404,133	
Private Fire Protection Service (462)	165		52,132	7
Public Fire Protection Service (463)	1		649,638	8
Other Sales to Public Authorities (464)	33	43,853	87,454	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	15,734	2,220,103	5,206,958	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	649,638	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	649,638	
Forfeited Discounts (470):		
Customer late payment charges	42,253	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	42,253	
Miscellaneous Service Revenues (471):		
TITLE SEARCHES	7,692	7
HYDRANT SALES	1,800	8
METER TESTING	810	9
MISCELLANEOUS	1,892	10
Total Miscellaneous Service Revenues (471)	12,194	
Rents from Water Property (472):		
WATER TOWER RENT	51,700	11
Total Rents from Water Property (472)	51,700	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,229	13
Other (specify):		
NONE		14
Total Other Water Revenues (474)	16,229	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	1,734,354	3
Miscellaneous Expenses (603)	202	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,734,556	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	946	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	61,310	17
Pumping Labor and Expenses (624)	173,518	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,484	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,923	23
Maintenance of Power Production Equipment (632)	2,937	24
Maintenance of Pumping Equipment (633)	9,037	25
Total Pumping Expenses	256,155	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	4,049	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	4,049	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,200	35
Transmission and Distribution Lines Expenses (662)	71,333	36
Meter Expenses (663)	47,322	37
Customer Installations Expenses (664)	11,781	38
Miscellaneous Expenses (665)	2,867	39
Rents (666)	8,484	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	64,823	43
Maintenance of Transmission and Distribution Mains (673)	260,183	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	139,021	46
Maintenance of Meters (676)	37,949	47
Maintenance of Hydrants (677)	82,272	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	727,235	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	23,089	51
Customer Records and Collection Expenses (903)	48,546	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	71,635	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	194,780	56
Office Supplies and Expenses (921)	19,588	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	117,706	59
Property Insurance (924)	4,741	60
Injuries and Damages (925)	1,501	61
Employee Pensions and Benefits (926)	240,784	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,455	65
Rents (931)	15,053	66
Maintenance of General Plant (932)	787	67
Total Administrative and General Expenses	605,395	
 Total Operation and Maintenance Expenses	 3,399,025	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		491,637	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,987	2
Net property tax equivalent		479,650	
Social Security		68,203	3
PSC Remainder Assessment		6,521	4
Other (specify):			
SOCIAL SECURITY ALLOCATED TO SEWER	METER INVESTMENT	(7,886)	5
SOCIAL SECURITY ALLOCATED TO PLANT ACCOUNTS	LABOR	(2,940)	6
Total tax expense		543,548	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232460				3
County tax rate	mills		6.386000				4
Local tax rate	mills		9.689800				5
School tax rate	mills		10.711260				6
Voc. school tax rate	mills		2.372050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.976470				9
Total tax rate	mills		31.368040				10
Less: state credit	mills		2.047310				11
Net tax rate	mills		29.320730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.689800				14
Combined School Tax Rate	mills		13.083310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.773110				17
Total Tax Rate	mills		31.368040				18
Ratio of Local and School Tax to Total	dec.		0.725997				19
Total tax net of state credit	mills		29.320730				20
Net Local and School Tax Rate	mills		21.286769				21
Utility Plant, Jan. 1	\$	23,061,187	23,061,187				22
Materials & Supplies	\$	65,955	65,955				23
Subtotal	\$	23,127,142	23,127,142				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,127,142	23,127,142				26
Assessment Ratio	dec.		0.862500				27
Assessed Value	\$	19,947,160	19,947,160				28
Net Local & School Rate	mills		21.286769				29
Tax Equiv. Computed for Current Year	\$	424,611	424,611				30
Tax Equivalent per 1994 PSC Report	\$	491,637					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	491,637					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	39,100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	818,896		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	857,996	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	459,415		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	92,796	96,169	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	672,357		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,224,568	96,169	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,171		23
Total Water Treatment Plant	11,171	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	35,009		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			39,100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			818,896	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	857,996	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			459,415	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			188,965	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			672,357	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,320,737	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,171	23
Total Water Treatment Plant	0	0	11,171	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			35,009	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,083,647	21,316	26
Transmission and Distribution Mains (343)	12,515,009	367,465	27
Fire Mains (344)	0		28
Services (345)	2,744,651	78,478	29
Meters (346)	1,305,771	60,280	30
Hydrants (348)	1,924,588	54,059	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,608,675	581,598	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,269		35
Computer Equipment (391.1)	89,440	1,580	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	2,728		38
Tools, Shop and Garage Equipment (394)	77,933	9,156	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	172,406		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	358,776	10,736	
Total utility plant in service directly assignable	23,061,186	688,503	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,061,186	688,503	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			2,104,963 26
Transmission and Distribution Mains (343)	10,305		12,872,169 27
Fire Mains (344)			0 28
Services (345)			2,823,129 29
Meters (346)	64,026		1,302,025 30
Hydrants (348)	13,564		1,965,083 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	87,895	0	21,102,378
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,269 35
Computer Equipment (391.1)			91,020 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			2,728 38
Tools, Shop and Garage Equipment (394)			87,089 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			172,406 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	369,512
Total utility plant in service directly assignable	87,895	0	23,661,794
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	87,895	0	23,661,794

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	205,128	1.77%	14,494	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	205,128		14,494	
PUMPING PLANT				
Structures and Improvements (321)	263,304	2.56%	11,761	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	68,228	4.42%	4,775	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	435,662	5.00%	33,545	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	767,194		50,081	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	11,171	6.00%	0	17
Total Water Treatment Plant	11,171		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	745,850	1.94%	38,943	19
Transmission and Distribution Mains (343)	2,329,045	1.10%	137,992	20
Fire Mains (344)	0			21
Services (345)	1,051,035	2.09%	57,500	22
Meters (346)	894,378	5.44%	71,611	23
Hydrants (348)	422,740	1.85%	35,590	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,443,048		341,636	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					219,622	6
317					0	7
	0	0	0	0	219,622	
321					275,065	8
322					0	9
323					73,003	10
324					0	11
325					469,207	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	817,275	
331					0	16
332					11,171	17
	0	0	0	0	11,171	
341					0	18
342					784,793	19
343	10,305				2,456,732	20
344					0	21
345					1,108,535	22
346	64,026				901,963	23
348	13,564	5,263	9,484		448,987	24
349					0	25
	87,895	5,263	9,484	0	5,701,010	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	14,087	7.69%	1,251	27
Computer Equipment (391.1)	62,325	25.00%	4,295	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	2,728	5.88%	0	30
Tools, Shop and Garage Equipment (394)	51,271	8.33%	6,770	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	51,547	9.09%	15,635	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	181,958		27,951	
Total accum. prov. directly assignable	6,608,499		434,162	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,608,499		 434,162	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					15,338	27
391.1					66,620	28
392					0	29
393					2,728	30
394					58,041	31
395					0	32
396					0	33
397					67,182	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	209,909	
	87,895	5,263	9,484	0	6,958,987	
					0	38
	87,895	5,263	9,484	0	6,958,987	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	166,946			166,946	1
February	160,164			160,164	2
March	183,758			183,758	3
April	167,434			167,434	4
May	177,138			177,138	5
June	241,800			241,800	6
July	234,848			234,848	7
August	253,262			253,262	8
September	241,706			241,706	9
October	175,652			175,652	10
November	184,423			184,423	11
December	170,437			170,437	12
Total for year	2,357,568	0	0	2,357,568	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				9,914	14
Other utility use explanation:					15
Hydrant flushing					
Water pumped into distribution system				2,347,654	16
Less: Water sold				2,220,103	17
Losses and unaccounted for				127,551	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				10,075	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				4,239	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				1,003,115	26
If water is purchased: Vendor Name: City of Milwaukee					27
Point of Delivery: See footnote					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BLANCHARD # 4	GLENVIEW # 1	N 64TH STREET # 1	14
Location	7300 W BLANCHARD ST	108 N GLENVIEW AVE	2630 N 64 STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	AURORA	ALLIS-CHALMERS	18
Year Installed	1992	1977	1965	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	2,100	3,750	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	AURORA	ALLIS-CHALMERS	22 23
Year Installed	1992	1977	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	100	26

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	N 64TH STREET # 5	POTTER RD # 1	POTTER RD # 2	14
Location	2630 N 64 STREET	11000 W POTTER RD	11000 W POTTER RD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE BOWLER	ALLIS-CHALMERS	ALLIS-CHALMERS	18
Year Installed	1949	1964	1964	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,940	3,125	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	ALLIS-CHALMERS	22 23
Year Installed	1991	1989	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	150	26

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	64TH STREET	ALICE STREET	BURLEIGH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1950	1965	1963	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	3	44	130	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons	1,700,000	1,500,000	2,500,000	11
Total capacity in gallons				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FEERICK	GLENVIEW AVENUE	POTTER ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1989	1928	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	176	192	9	6
Total capacity in gallons	1,000,000	1,000,000	2,500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	166	0	0	0	166	1
M	D	3.000	932	0	0	0	932	2
M	D	4.000	666	0	0	0	666	3
M	D	6.000	592,858	2,083	2,083	0	592,858	4
P	D	6.000	552	0	0	0	552	5
M	D	8.000	152,687	1,921	1,921	0	152,687	6
M	S	8.000	101	0	0	0	101	7
P	D	8.000	1,720	0	0	0	1,720	8
M	D	10.000	1,786	0	0	0	1,786	9
M	D	12.000	148,548	0	0	0	148,548	10
M	S	16.000	279	0	0	0	279	11
M	T	16.000	61,960	0	0	0	61,960	12
M	T	18.000	11	0	0	0	11	13
M	S	20.000	10,347	0	0	0	10,347	14
M	T	20.000	8,543	0	0	0	8,543	15
M	S	24.000	13,231	0	0	0	13,231	16
M	T	24.000	28,509	0	0	0	28,509	17
M	S	30.000	765	0	0	0	765	18
Total Within Municipality			1,023,661	4,004	4,004	0	1,023,661	
Total Utility			1,023,661	4,004	4,004	0	1,023,661	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	3,780	0	0	0	3,780		1
M	0.750	6,544	0	0	0	6,544	1,162	2
L	0.750	5,314	0	0	0	5,314		3
L	1.000	15	0	0	0	15		4
M	1.000	20	4	0	0	24		5
M	1.250	277	45	0	0	322		6
M	1.500	463	0	0	0	463		7
M	2.000	95	0	0	0	95		8
M	3.000	39	0	0	0	39		9
M	4.000	28	0	0	0	28		10
M	6.000	49	0	0	0	49		11
M	8.000	24	0	0	0	24		12
M	10.000	4	0	0	0	4		13
M	12.000	1	0	0	0	1		14
Total Utility		16,653	49	0	0	16,702	1,162	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,900	89	426	0	6,563	568	1
0.750	9,221	300	946	0	8,575	1,679	2
1.000	386	0	4	0	382	74	3
1.500	226	0	15	0	211	110	4
2.000	115	0	0	0	115	32	5
3.000	60	2	0	0	62	14	6
4.000	30	0	0	0	30	9	7
6.000	16	0	0	0	16	14	8
8.000	3	0	0	0	3	3	9
10.000	1	0	0	0	1	1	10
Total:	16,958	391	1,391	0	15,958	2,504	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,224	201	1	0	0	137	6,563	1
0.750	8,013	347	8	0	0	207	8,575	2
1.000	135	222	2	2	0	21	382	3
1.500	27	161	5	4	0	14	211	4
2.000	4	79	4	8	0	20	115	5
3.000	0	37	8	5	0	12	62	6
4.000	0	17	2	7	0	4	30	7
6.000	0	4	3	6	0	3	16	8
8.000	0	2	1	0	0	0	3	9
10.000	0	0	1	0	0	0	1	10
Total:	14,403	1,070	35	32	0	418	15,958	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,033	40	38		2,035	2
Total Fire Hydrants	2,033	40	38	0	2,035	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,287
 Number of distribution system valves end of year: 5,132
 Number of distribution valves operated during year: 1,221

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 675 Maintenance of Services, Increased expenses due to increase in number of service repairs and adjustments on public works contracts.

Account 676 Maintenance of Meters, Decreased expenses due to fewer meters repaired in meter change out program. Meters changed out were replaced with new meters.

Account 677 Maintenance of Hydrants, Increased labor due to increase in number of hydrant repairs.

Account 923 Outside Services Employed, 1999 administrative charge increased 13,500.

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

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

Pumping and Purchased Water Statistics (Page W-12)

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 only by meters on the customer's premises. These meters are read quarterly and billed by the Wauwatosa Water Utility, then reported and paid to Milwaukee County.

Water Mains (Page W-17)

Additions, column (e): 1,385 feet of main financed through block grant funds, 2,619 feet of main financed through Series 1998 Revenue Bonds.

Water Services (Page W-18)

Additions, column (d): 45 services financed through block grant funds, 4 services financed through 1998 Revenue Bonds.

Column (h) breakdown not available.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

Hydrants and valves are operated on an as time allows basis.
