



3013 (01-03-11)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

Principal Office: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST ALLIS MUNICIPAL WATER UTILITY

Utility Address: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KRISTEN VICTORY

Title: UTILITY ACCOUNTANT

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8250

Fax Number: (414) 302 - 8255

Email Address: kvictory@westalliswi.gov

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

Name: GARY BARCZAK

Title: PRESIDENT BOARD OF PUBLIC WORKS

Office Address:

721 S 110 ST
WEST ALLIS, WI 53214

Telephone: (414) 774 - 0495

Fax Number: (414) 302 - 8255

Email Address: webmaster@westalliswi.gov

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

YES

Date of most recent audit report: 6/18/2010

Period covered by most recent audit: THE YEAR ENDED 12/31/2009

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA

Title: MANAGER OF FINANCE/COMPTRROLLER

Office Address:

7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8252

Fax Number: (414) 302 - 8255

Email Address: gschmid@westalliswi.gov

Name: KRIS MOEN

Title: FINANCE SUPERVISOR

Office Address:

7525 W GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8251

Fax Number: (414) 302 - 8255

Email Address: kmoen@westalliswi.gov

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MICHAEL LEWIS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

7525 W GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8372

Fax Number: (414) 302 - 8366

Email Address: mlewis@westalliswi.gov

Name: PAUL ZIEHLER

Title: CITY ADMINISTRATIVE OFFICER/CLERK/TREASURER

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8201

Fax Number: (414) 302 - 8321

Email Address: pziehler@westalliswi.gov

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- HON GARY BARCZAK, ALDERMAN/CHAIR
 - HON MICHAEL CZAPLEWSKI, ALDERMAN
 - HON DANIEL ROADT, ALDERMAN
 - HON JAMES SENGSTOCK, ALDERMAN
 - HON MARTIN WEIGEL, ALDERMAN/VICE CHAIR
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,094,928	7,048,059	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,086,650	5,339,209	2
Depreciation Expense (403)	462,968	511,387	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	721,351	692,210	5
Total Operating Expenses	6,270,969	6,542,806	
Net Operating Income	823,959	505,253	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	823,959	505,253	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	27,930	22,861	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	32,264	94,989	11
Total Other Income	60,194	117,850	
Total Income	884,153	623,103	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(154,072)	(154,072)	12
Other Income Deductions (426)	179,220	177,978	13
Total Miscellaneous Income Deductions	25,148	23,906	
Income Before Interest Charges	859,005	599,197	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	16,562	5,643	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	267,904	231,973	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	284,466	237,616	
Net Income	574,539	361,581	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,380,756	9,018,091	20
Balance Transferred from Income (433)	574,539	361,581	21
Miscellaneous Credits to Surplus (434)	0	1,084	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)	9,955,295	9,380,756	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	7,094,928	0	7,094,928	1
Total (Acct. 400):	7,094,928	0	7,094,928	
Operation and Maintenance Expense (401-402):				
Derived	5,086,650	0	5,086,650	2
Total (Acct. 401-402):	5,086,650	0	5,086,650	
Depreciation Expense (403):				
Derived	462,968	0	462,968	3
Total (Acct. 403):	462,968	0	462,968	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	721,351	0	721,351	5
Total (Acct. 408):	721,351	0	721,351	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	823,959	0	823,959	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	27,930	0	27,930	8
Total (Acct. 415-416):	27,930	0	27,930	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE			0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		10,450	10,450	12
FEDERAL GRANT INTEREST RATE SUBSIDY	16,289	0	16,289	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SALE OF SCRAP	5,525		5,525	14
Total (Acct. 421):	21,814	10,450	32,264	
TOTAL OTHER INCOME:	49,744	10,450	60,194	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(154,072)	0	(154,072)	15
Total (Acct. 425):	(154,072)	0	(154,072)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	179,220	179,220	16
NONE			0	17
Total (Acct. 426):	0	179,220	179,220	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(154,072)	179,220	25,148	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE	16,562		16,562	19
Total (Acct. 428):	16,562	0	16,562	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	267,904	0	267,904	21
Total (Acct. 430):	267,904	0	267,904	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	284,466	0	284,466	
NET INCOME:	743,309	(168,770)	574,539	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,312,884	7,067,872	9,380,756	24
Total (Acct. 216):	2,312,884	7,067,872	9,380,756	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	743,309	(168,770)	574,539	25
Total (Acct. 433):	743,309	(168,770)	574,539	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,056,193	6,899,102	9,955,295	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	27,930				27,930	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	27,930	0	0	0	27,930	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	7,094,928	0	0	0	7,094,928	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	10,659				10,659	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	7,084,269	0	0	0	7,084,269	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,153,461	962	1,154,423	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	85,113	0	85,113	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	52,597	0	52,597	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	962	(962)	0	18
All other accounts	0	0	0	19
Total Payroll	1,292,133	0	1,292,133	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	27.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	32,901,779	31,244,584	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,702,680	12,101,442	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,199,099	19,143,142	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(740,115)	(1,439,757)	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,937,702	1,940,918	17
Other Accounts Receivable (143)	5,430	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	701,389	636,504	20
Plant Materials and Operating Supplies (154)	240,496	192,865	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,144,902	1,330,530	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,808	25,480	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	1,283,878	1,357,253	34
Total Deferred Debits	1,314,686	1,382,733	
Total Assets and Other Debits	23,658,687	21,856,405	

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)	3,081,792	3,081,792	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,955,295	9,380,756	37
Total Proprietary Capital	13,037,087	12,462,548	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	7,131,250	6,081,115	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	7,131,250	6,081,115	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	281,768	239,041	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	35,868	50,814	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	70,240	59,219	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	217,139	186,116	48
Total Current and Accrued Liabilities	605,015	535,190	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	28,320	30,847	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,857,015	2,746,705	51
Total Deferred Credits	2,885,335	2,777,552	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	23,658,687	21,856,405	

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)	
First of Year:					
Total Utility Plant - First of Year	31,244,584	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	20,834,013	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,180,488	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	887,278				8
Total Utility Plant	32,901,779	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,224,876	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,477,804	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	12,702,680	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	20,199,099	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	7,828,855				7,828,855	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	462,968				462,968	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,742				32,742	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
adjust to correct past deprec exp	113				113	12
					0	13
					0	14
					0	15
Total credits	495,823	0	0	0	495,823	16
Debits during year						17
Book cost of plant retired	99,802				99,802	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	99,802	0	0	0	99,802	25
Balance end of year (111.1)	8,224,876	0	0	0	8,224,876	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	4,272,588				4,272,588	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	179,220				179,220	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,996				25,996	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	205,216	0	0	0	205,216	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	4,477,804	0	0	0	4,477,804	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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)	240,496	192,865	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	240,496	192,865	

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)				
GENERAL OBLIGATION BONDS - 2004	132	428	394	1
GENERAL OBLIGATION BONDS - 2006	1,318	428	14,502	2
GO BOND 2010C	781	428	13,283	3
GO REFUNDING 2010B	44	428	356	4
GO REFUNDING BONDS-2004 FOR 2000	568	428	2,273	5
Total			30,808	
Unamortized premium on debt (251)				
GO BONDS 2007A	269	429	3,232	6
GO BONDS 2009	169	429	2,367	7
GO REFUNDING BONDS - 2005	255	429	2,548	8
GO REFUNDING BONDS - 2006	1,211	429	13,321	9
GO REFUNDING BONDS - 2006C	623	429	6,852	10
Total			28,320	

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	3,081,792	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,081,792</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

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)	
Advances from Municipality (223)					
1999 GOB \$250,000	02/23/1999	04/01/2018	4.50%	0	1
2006 GO REFUNDING \$225,000	10/01/2006	10/01/2020	3.99%	190,000	2
2007 G P BONDS \$1,185,000	04/01/2007	04/01/2022	3.99%	945,000	3
2005 GOB \$1,100,000	05/01/2005	04/01/2020	3.64%	750,000	4
2006 GO REFUNDING \$185,000	10/01/2006	04/01/2021	3.99%	175,000	5
003 GO REFUNDING \$156,250	04/01/2004	04/01/2014	2.51%	86,250	6
2006 GO REFUNDING \$265,000	10/01/2006	04/01/2017	3.99%	175,000	7
2006 GOB \$1,000,000	05/01/2006	05/01/2021	4.52%	740,000	8
6/1/08 GO BONDS \$1,600,000	06/01/2008	06/01/2023	3.81%	1,380,000	9
3/27/09 GO BONDS \$1,000,000	03/27/2009	04/01/2024	3.92%	930,000	10
GO REFUNDING BONDS (1999B)	03/29/2010	04/01/2020	2.16%	100,000	11
TAXABLE GO BUILD AMERICA DIRECT PAY	04/01/2010	04/01/2020	4.50%	1,560,000	12
2004 GOB \$250,000	04/01/2004	04/01/2014	3.04%	100,000	13
Total for Account 223				7,131,250	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		14
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		15
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	721,374	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	721,374	
Taxes paid during year:		
County, state and local taxes	615,680	6
Social Security taxes	97,643	7
PSC Remainder Assessment	8,051	8
Other (explain):		
NONE		9
Total payments and other debits	721,374	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GENERAL REFUNDING BONDS--10/01/2006A	2,050	7,300	7,600	1,750	2
GENERAL REFUNDING BONDS--10/01/2006B	2,050	7,750	7,900	1,900	3
GENERAL REFUNDING BONDS--10/01/2006C	1,850	7,100	7,200	1,750	4
GENERAL OBLIGATION BONDS--4/1/07	10,250	38,600	39,400	9,450	5
GENERAL OBLIGATION BONDS--2/23/99	1,288	1,669	2,957	0	6
GEN OBLIG BOND 6/10/08	13,937	53,274	54,099	13,112	7
GENERAL OBLIGATION BONDS--4/1/04	888	3,100	3,250	738	8
REFUNDING PROMIS NOTES 04-01-04	800	2,789	2,926	663	9
GENERAL OBLIGATION BONDS--05-01-05	7,831	29,488	30,100	7,219	10
GENERAL OBLIGATION BONDS--5/01/2006	9,188	34,312	35,125	8,375	11
GENERAL REFUNDING BONDS (1999B)		1,207		1,207	12
TAXABLE GO (BUILD AMERICA DIRECT PAY)		46,539	31,026	15,513	13
GENERAL OBLIGATION BONDS 3/27/09	9,087	34,776	35,300	8,563	14
Subtotal	59,219	267,904	256,883	70,240	
Other Long-Term Debt (224)					
None	0	0	0	0	15
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	16
Subtotal	0	0	0	0	
Total	59,219	267,904	256,883	70,240	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

The Build America Bonds included a subsidy

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,937,702	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,937,702	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
FEDERAL GRANT FUND REBATE RECEIVABLE	5,430	14
Total (Acct. 143):	5,430	
Receivables from Municipality (145):		
ITEMS DUE ON TAX ROLL	701,389	15
Total (Acct. 145):	701,389	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER MAINTENANCE CONTRACT	1,283,878	21
Total (Acct. 186):	1,283,878	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,984,561	23
OPEB-GASB45	872,454	24
Total (Acct. 253):	2,857,015	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

186- authorization date of March 24, 2008. Document #91588, file #6360.

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

145- This is the amount of "Delinquent Accounts Receivable" transferred to the tax roll remaining unpaid as of December 31, 2010.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	20,435,787	0	0	0	20,435,787	1
Materials and Supplies	216,680	0	0	0	216,680	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	8,026,865	0	0	0	8,026,865	4
Customer Advances for Construction					0	5
Regulatory Liability	2,061,597	0	0	0	2,061,597	6
NONE					0	7
Average Net Rate Base	10,564,005	0	0	0	10,564,005	
Net Operating Income	823,959	0	0	0	823,959	8
Net Operating Income as a percent of						
Average Net Rate Base	7.80%	N/A	N/A	N/A	7.80%	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,138,633	0	0	0	2,138,633	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	154,072	0	0	0	154,072	3
Other (specify):						
NONE					0	4
Balance End of Year	1,984,561	0	0	0	1,984,561	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No significant changes during the year.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,832,612	6,801,019	1
Total Sales of Water	6,832,612	6,801,019	
Other Operating Revenues			
Forfeited Discounts (470)	72,407	61,806	2
Rents from Water Property (472)	136,394	143,097	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	53,515	42,137	5
Total Other Operating Revenues	262,316	247,040	
Total Operating Revenues	7,094,928	7,048,059	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,267,537	2,328,080	6
Pumping Expenses (620-633)	209,623	206,219	7
Water Treatment Expenses (640-652)	29,709	24,057	8
Transmission and Distribution Expenses (660-678)	1,327,628	1,369,664	9
Customer Accounts Expenses (901-906)	97,488	188,124	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,154,665	1,223,065	12
Total Operation and Maintenance Expenses	5,086,650	5,339,209	
Other Operating Expenses			
Depreciation Expense (403)	462,968	511,387	13
Amortization Expense (404-407)		0	14
Taxes (408)	721,351	692,210	15
Total Other Operating Expenses	1,184,319	1,203,597	
Total Operating Expenses	6,270,969	6,542,806	
NET OPERATING INCOME	823,959	505,253	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	17,348	958,161	3,487,600	5
Commercial (461.2)	2,031	599,183	1,602,483	6
Industrial (461.3)	64	82,047	197,934	7
Public Authority (461.4)	78	132,134	311,905	8
Total Metered Sales to General Customers (461)	19,521	1,771,525	5,599,922	
Private Fire Protection Service (462)	293		68,455	9
Public Fire Protection Service (463)	19,521		1,164,235	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	39,335	1,771,525	6,832,612	

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	None			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,164,235	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	1,164,235	
Forfeited Discounts (470):		
Customer late payment charges	72,407	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	72,407	
Rents from Water Property (472):		
WATER TOWER LEASES	136,394	7
Total Rents from Water Property (472)	136,394	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS REVENUES	100	9
MISCELLANEOUS METER CHARGES	8,000	10
HYDRANT SERVICES	20,644	11
MISCELLANEOUS FEES	1,976	12
Return on net investment in meters charged to sewer department	22,795	13
Other (specify):		
Total Other Water Revenues (474)	53,515	

OTHER OPERATING REVENUES (WATER)

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

General footnotes

Hydrant Services are revenues from hydrant meter use.

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The Sanitary Sewer Fund charges are based on usage/quarterly meter readings supplied by the Water Utility. As such, the Sanitary Sewer Fund is charged 1/2 of the current year depreciation charges of the meters.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	2,267,537	2,328,080	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	2,267,537	2,328,080	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	109,294	106,182	16
Pumping Labor and Expenses (624)	55,690	58,189	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	580	0	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	44,059	41,848	24
Total Pumping Expenses	209,623	206,219	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	3,751	0	26
Operation Labor and Expenses (642)	25,958	24,057	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
Total Water Treatment Expenses	29,709	24,057	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	115,554	118,887	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	66,935	67,228	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	30,476	27,642	38
Rents (666)	10,674	11,460	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	197,922	196,002	42
Maintenance of Transmission and Distribution Mains (673)	425,902	456,295	43
Maintenance of Services (675)	253,382	293,617	44
Maintenance of Meters (676)	39,605	40,245	45
Maintenance of Hydrants (677)	154,912	122,648	* 46
Maintenance of Miscellaneous Plant (678)	32,266	35,640	47
Total Transmission and Distribution Expenses	1,327,628	1,369,664	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	5,690	6,654	48
Meter Reading Expenses (902)	28,226	28,245	49
Customer Records and Collection Expenses (903)	52,913	149,092	* 50
Uncollectible Accounts (904)	10,659	4,133	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	97,488	188,124	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,324	13,356	55
Office Supplies and Expenses (921)	23,516	23,281	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	45,984	23,908	* 58
Property Insurance (924)	14,487	11,592	59
Injuries and Damages (925)	30,638	74,093	* 60
Employee Pensions and Benefits (926)	954,526	1,004,596	61
Regulatory Commission Expenses (928)		908	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	51,191	51,533	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	20,999	19,798	66
Total Administrative and General Expenses	1,154,665	1,223,065	
Total Operation and Maintenance Expenses	5,086,650	5,339,209	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

903- this year customer records and collections has been re-evaluated to properly charge more appropriate amounts to other utilities for which work is done.

923- This year we were part of an intervention with the Milwaukee Water Works rate case and had to pay a portion of the consulting fee for the wholesale group.

925- This year we had less injuries and therefore less expense.

677- This year we hired 3 college students to paint hydrants (eventually it was only 2 students). This additional labor plus the cost of the paint and painting supplies created higher expenses in this account.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		642,951	613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		27,294	25,206	2
Net property tax equivalent		615,657	588,350	
Social Security		97,643	98,791	3
PSC Remainder Assessment		8,051	5,069	4
Other (specify): NONE			0	5
Total tax expense		721,351	692,210	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.171100				3
County tax rate	mills		5.529000				4
Local tax rate	mills		9.607000				5
School tax rate	mills		8.457100				6
Voc. school tax rate	mills		1.934200				7
Other tax rate - Local	mills		1.454200				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.152600				10
Less: state credit	mills		1.040600				11
Net tax rate	mills		26.112000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.607000				14
Combined School Tax Rate	mills		10.391300				15
Other Tax Rate - Local	mills		1.454200				16
Total Local & School Tax	mills		21.452500				17
Total Tax Rate	mills		27.152600				18
Ratio of Local and School Tax to Total	dec.		0.790072				19
Total tax net of state credit	mills		26.112000				20
Net Local and School Tax Rate	mills		20.630351				21
Utility Plant, Jan. 1	\$	31,244,584	31,244,584				22
Materials & Supplies	\$	192,865	192,865				23
Subtotal	\$	31,437,449	31,437,449				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	31,413,449	31,413,449				26
Assessment Ratio	dec.		0.992100				27
Assessed Value	\$	31,165,283	31,165,283				28
Net Local & School Rate	mills		20.630351				29
Tax Equiv. Computed for Current Year	\$	642,951	642,951				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	642,951					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Other tax rate-Local is the assessment for Capital Improvements for MMSD-Milwaukee Metropolitan Sewerage District.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	139,592				139,592	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	139,592	0	0	0	139,592	
PUMPING PLANT						
Land and Land Rights (320)	7,990				7,990	11
Structures and Improvements (321)	242,274				242,274	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	712,760				712,760	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	963,024	0	0	0	963,024	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	14,363				14,363	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	14,363	0	0	0	14,363	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	50,000				50,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,244,753				2,244,753	24
Transmission and Distribution Mains (343)	7,200,490	509,301	15,926		7,693,865	25
Services (345)	2,560,051	55,042	1,711		2,613,382	26
Meters (346)	1,164,450	124,801	46,630		1,242,621	27
Hydrants (348)	4,059,763	207,109	33,078		4,233,794	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	17,279,507	896,253	97,345	0	18,078,415	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	114,862				114,862	31
Office Furniture and Equipment (391)	23,679				23,679	32
Computer Equipment (391.1)	402,179				402,179	33
Transportation Equipment (392)	585,122				585,122	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	68,711				68,711	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	189,099		2,457		186,642	38
Communication Equipment (397)	217,721				217,721	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	39,703				39,703	41
Total General Plant	1,641,076	0	2,457	0	1,638,619	
Total utility plant in service directly assignable	20,037,562	896,253	99,802	0	20,834,013	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	20,037,562	896,253	99,802	0	20,834,013	

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

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

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

The West Allis Municipal Water Utility purchases its water from Milwaukee Water Works. The Milwaukee Water Works owns and operates the water treatment facilities. The West Allis Water Utility tests the water regularly to guarantee compliance with certain applicable standards.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	8,896,824				8,896,824	25
Services (345)	1,174,057	5,225			1,179,282	26
Meters (346)	942,696	5,225			947,921	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	156,461				156,461	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	11,170,038	10,450	0	0	11,180,488	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	11,170,038	10,450	0	0	11,180,488	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,170,038	10,450	0	0	11,180,488	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	111,605	3.20%	4,467	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	111,605		4,467	
PUMPING PLANT				
Structures and Improvements (321)	183,756	3.20%	7,753	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	697,793	4.40%	14,966	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	881,549		22,719	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	11,775	6.00%	862	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	11,775		862	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	953,424	1.90%	42,650	17
Transmission and Distribution Mains (343)	1,149,762	1.30%	96,813	18
Services (345)	1,929,415	2.90%	75,015	19
Meters (346)	542,480	5.50%	66,195	20
Hydrants (348)	1,050,876	2.20%	91,229	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,625,957		371,902	
GENERAL PLANT				
Structures and Improvements (390)	56,660	2.90%	3,331	23
Office Furniture and Equipment (391)	23,402	5.80%	277	24
Computer Equipment (391.1)	402,179	26.70%		25
Transportation Equipment (392)	278,300	13.30%	53,370	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	68,711	5.80%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					116,072	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	116,072	
321					191,509	7
323					0	8
325					712,759	9
326					0	10
328					0	11
	0	0	0	0	904,268	
331					0	12
332					12,637	13
333					0	14
334					0	15
	0	0	0	0	12,637	
341					0	16
342					996,074	17
343	15,926				1,230,649	18
345	1,711				2,002,719	19
346	46,630				562,045	20
348	33,078				1,109,027	21
349					0	22
	97,345	0	0	0	5,900,514	
390					59,991	23
391					23,679	24
391.1					402,179	25
392					331,670	26
393					0	27
394					68,711	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	147,874	7.50%	16,449	30
Communication Equipment (397)	192,907	9.20%	20,030	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	27,936	5.80%	2,303	33
Total General Plant	1,197,969		95,760	
Total accum. prov. directly assignable	7,828,855		495,710	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 7,828,855		 495,710	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	2,457			113	161,979	30
397					212,937	31
397.1					0	32
398					30,239	33
	2,457	0	0	113	1,291,385	
	99,802	0	0	113	8,224,876	
					0	34
	99,802	0	0	113	8,224,876	

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

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

If Adjustments for any account are nonzero, please explain.

\$113 adjustment to account for depreciation expense incorrectly not booked in some prior year.
This adjustment corrects the account to match the detail to the total.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,686,509	1.30%	115,659	18
Services (345)	890,378	2.90%	34,124	19
Meters (346)	639,476	5.50%	51,992	20
Hydrants (348)	56,225	2.20%	3,442	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	4,272,588		205,217	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					2,802,168	18
345					924,502	19
346					691,468	20
348					59,667	21
349					0	22
	0	0	0	0	4,477,805	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	4,272,588		205,217	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	4,272,588		205,217	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	4,477,805	
					0	34
	0	0	0	0	4,477,805	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	153,036			153,036	1
February	160,224			160,224	2
March	175,973			175,973	3
April	162,260			162,260	4
May	149,124			149,124	5
June	185,277			185,277	6
July	171,745			171,745	7
August	199,071			199,071	8
September	155,108			155,108	9
October	145,227			145,227	10
November	152,124			152,124	11
December	144,471			144,471	12
Total annual pumpage	1,953,640	0	0	1,953,640	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,953,640	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	1,953,640	4
Less: Gallons (000's) sold (Revenue Water):	1,771,525	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	182,115	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	8,000	8
Gallons (000's) used for fire protection:	4,000	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	12,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	12,000	14
Gallons (000's) lost due to service leaks or breaks:	3,000	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	155,115	18
Subtotal Water Losses:	170,115	19
Percentage of water entering distribution system sold:	91%	20
Percentage of Real and Apparent Losses:	9%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,968	29
Date of maximum: 05/05/2010		30
Cause of maximum: There was a water main break this day as well as hydrant flushing.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,188	33
Date of minimum: 12/04/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,271,438	35
If water is purchased:		36
Vendor Name: MILWAUKEE WATER WORKS		37
Point of Delivery: 56 & NATIONAL AVE/ 77TH & PIERCE		38
What percentage of purchased water is surface water? 10000%		39
Number of main breaks repaired this year:	55	40
Number of service breaks repaired this year:	31	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	60,600	43
Outside municipality?	98	44

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)	
NONE	NONE	0	0	0	No	1

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	#1	#2	#3	1
Location	MODEL 8000--84TH ST	MODEL 8000--84TH ST	64663--96TH ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AC	AC	AC	5
Year Installed	1977	1977	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	4,000	3,150	8
Pump Motor or Standby Engine Mfr	AC	AC	US MOTORS	9
Year Installed	1977	1977	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	15
Location	64663--96TH ST	64663--96TH ST	MODEL 1150--BYPASS @ 96TH ST	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AC	AC	AC	19
Year Installed	1959	1959	1989	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	4,200	4,200	4,200	22
Pump Motor or Standby Engine Mfr	US MOTORS	US	AC	23
Year Installed	2003	1998	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	150	26
Footnotes				27
				28

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	116TH & ROGERS TANK	84TH & NATIONAL TANK	6TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1967	1993	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	154	128	0	6
Total capacity in gallons (actual)	1,500,000	1,500,000	4,000,000	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)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	491,404	1,253	2,006		490,651	1
M	D	8.000	308,295	1,570	352		309,513	2
M	D	10.000	6,229		300		5,929	3
M	D	12.000	200,745		288		200,457	4
M	D	16.000	57,819				57,819	5
M	T	16.000	4,462				4,462	6
A	T	24.000	1,211				1,211	7
M	T	24.000	15,875		6		15,869	8
A	T	30.000	10,652				10,652	9
Total Within Municipality			1,096,692	2,823	2,952	0	1,096,563	
M	T	30.000	5,865				5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,102,557	2,823	2,952	0	1,102,428	

WATER MAINS

Water Mains (Page W-21)

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

Main additions are financed mainly through borrowings (Debt Issues) and Utility Earnings and, in rare cases, through special assessments. There were no main assessments in 2010.

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	6,659				6,659		1
M	0.750	6,615		11		6,604		2
M	1.000	4,581	7	4		4,584		3
M	1.250	305				305		4
L	1.250	1				1		5
L	1.500	3				3		6
M	1.500	398	1	1		398		7
M	2.000	476				476		8
L	2.000	26	1			27		9
M	3.000	66	1	1		66		10
M	4.000	101				101		11
M	6.000	238	1			239		12
M	8.000	202				202		13
M	10.000	1				1		14
M	12.000	16				16		15
Total Utility		19,688	11	17	0	19,682	0	

WATER SERVICES

Water Services (Page W-22)

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

New services are financed mainly through borrowings (Debt Issues) and Utility Earnings. New services installed for a City project are recorded at cost. This includes the costs of the materials as well as labor (for tapping) and the contractor charges for the installation. The services installed this year by contractors through City projects totalled \$55,000. The remaining additions were paid for by developers/private parties.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

No utility owned services not in use at the end of the year.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,503	989	1,028		17464	1,031	1
0.750	1,150	60	45		1165	89	2
1.000	421	10	10		421	19	3
1.250	0	0	0	0	0	0	4
1.500	261	0	2		259	60	5
2.000	113		1		112	57	6
3.000	60		1		59	46	7
4.000	27	1			28	18	8
6.000	13				13	10	9
8.000	0				0	0	10
Total:	19,548	1,060	1,087	0	19521	1,330	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	16,721	730	11	2	0	0	17464	1
0.750	603	547	10	5	0	0	1165	2
1.000	22	374	8	17	0	0	421	3
1.250	0	0	0	0	0	0	0	4
1.500	2	230	16	11	0	0	259	5
2.000		90	8	14	0	0	112	6
3.000	0	45	0	14	0	0	59	7
4.000	0	11	10	7	0	0	28	8
6.000	0	4	1	8	0	0	13	9
8.000	0	0	0	0	0	0	0	10
Total:	17,348	2,031	64	78	0	0	19521	

METERS

Meters (Page W-23)

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

We had been on the 10 year replacement plan but switched to the 20 year plan in 2002. Since the meters installed in 1992 are the first to be on the 20 year plan, we have not yet reached the 20 year mark with any of the meters. We are maintaining a schedule of changeouts to try and catch a year after which a larger percentage of meters are failing. We test all of the meters we remove each year as well as some additional.

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

Yes. Station meters are tested once every two years.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

3 6" meters were not tested in 2010 due to the timing of letters being sent and customers lack of response. 2 of the meters have since been tested early in 2011, 1 will have a disconnect letter mailed out shortly to ensure a response and the meter getting tested in 2011.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,619	60	59		2,620	2
Total Fire Hydrants	2,619	60	59	0	2,620	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	779	*
Number of distribution system valves end of year:	5,929	
Number of distribution valves operated during year:	340	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

We are on a 5 year testing schedule for hydrants. At least 1/5 of all hydrants are tested each year. We test approximately 7% of our distribution valves each year. Additionally, we do not include the replaced hydrants or valves in these numbers.

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Station Meter	<= 2-inch	84th & national tank	Other	11/12/2006		

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

1 1/2" Model 120 Recordo meter.

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Milwaukee County	
Cities	
MILWAUKEE	1
WEST ALLIS	19,472
Total Cities:	19,473
Villages	
WEST MILWAUKEE	48
Total Villages:	48
Total Milwaukee County:	19,521
Total Company:	19,521