



3013 (02-02-05)

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, 2005

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: 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: LARRY JANSEN

Title: SENIOR ACCOUNTANT

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8250

Fax Number: (414) 302 - 8255

E-mail Address: ljansen@ci.west-allis.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: HON RICHARD NARLOCK, ALDERMAN

Title: CHAIRMAN

Office Address:

7525 WEST GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone: (414) 476 - 6215

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: TOM KARMAN

Title: PARTNER

Office Address: SCHENK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (800) 676 - 0829

Fax Number: (902) 436 - 7808

E-mail Address: tom.karman@schenksolutions.com

Date of most recent audit report: 7/8/2005

Period covered by most recent audit: PERIOD ENDING DECEMBER 31, 2004

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 - 8321

E-mail Address: gschmid@ci.west-allis.wi.us

Name: MICHAEL PERTMER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
6300 WEST MCGEOCH
WEST ALLIS, WI 53219

Telephone: (414) 302 - 8832

Fax Number: (414) 302 - 8889

E-mail Address: mpertmer@ci.west-allis.wi.us

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

E-mail Address: pziehler@ci.west-allis.wi.us

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

HON LINDA DOBROWSKI, ALDERMAN/VICE-CHAIR
HON KURT KOPPLIN, ALDERMAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

HON RICHARD NARLOCK, ALDERMAN/CHAIR

Is sewer service rendered by the utility? YES

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:

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)	5,794,427	5,502,763	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,623,282	4,282,147	2
Depreciation Expense (403)	272,131	217,037	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	673,873	674,248	5
Total Operating Expenses	5,569,286	5,173,432	
Net Operating Income	225,141	329,331	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	225,141	329,331	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,935	(23,493)	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)	105,602	2,032	11
Total Other Income	111,537	(21,461)	
Total Income	336,678	307,870	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(152,991)	(152,991)	12
Other Income Deductions (426)	127,121	120,694	13
Total Miscellaneous Income Deductions	(25,870)	(32,297)	
Income Before Interest Charges	362,548	340,167	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,270	3,136	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	87,573	66,143	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	89,843	69,279	
Net Income	272,705	270,888	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,405,055	10,257,453	20
Balance Transferred from Income (433)	272,705	270,888	21
Miscellaneous Credits to Surplus (434)	0	(123,286)	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)	10,677,760	10,405,055	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,794,427		5,794,427	1
Total (Acct. 400):	5,794,427	0	5,794,427	
Operation and Maintenance Expense (401-402):				
Derived	4,623,282		4,623,282	2
Total (Acct. 401-402):	4,623,282	0	4,623,282	
Depreciation Expense (403):				
Derived	272,131		272,131	3
Total (Acct. 403):	272,131	0	272,131	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	673,873		673,873	5
Total (Acct. 408):	673,873	0	673,873	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	225,141	0	225,141	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	5,935		5,935	8
Total (Acct. 415-416):	5,935	0	5,935	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	0	0	0 11
Total (Acct. 419):	0	0	0
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	103,172	103,172 12
SALE OF SCRAP	2,430	0	2,430 13
Total (Acct. 421):	2,430	103,172	105,602
TOTAL OTHER INCOME:	8,365	103,172	111,537
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(152,991)	[REDACTED]	(152,991) 14
NONE	0	0	0 15
Total (Acct. 425):	(152,991)	0	(152,991)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	127,121	127,121 16
NONE	0	0	0 17
Total (Acct. 426):	0	127,121	127,121
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(152,991)	127,121	(25,870)
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	2,270	[REDACTED]	2,270 19
Total (Acct. 428):	2,270	0	2,270
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	87,573	[REDACTED]	87,573 21
Total (Acct. 430):	87,573	0	87,573

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	89,843	0	89,843
NET INCOME:	296,654	(23,949)	272,705
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,854,974	7,550,081	10,405,055 24
Total (Acct. 216):	2,854,974	7,550,081	10,405,055
Balance Transferred from Income (433):			
Derived	296,654	(23,949)	272,705 25
Total (Acct. 433):	296,654	(23,949)	272,705
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	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	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,151,628	7,526,132	10,677,760

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,142				6,142	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	207				207	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	207	0	0	0	207	
Net income (or loss)	5,935	0	0	0	5,935	

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	5,794,427	0	0	0	5,794,427	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	5,591				5,591	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,788,836	0	0	0	5,788,836	

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	984,663	254,591	1,239,254	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	117,041		117,041	5
Merchandising and jobbing	207		207	6
Other nonutility expenses			0	7
Water utility plant accounts	18,027		18,027	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	254,591	(254,591)	0	18
All other accounts			0	19
Total Payroll	1,374,529	0	1,374,529	

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	22.5	1
Electric		2
Gas		3
Sewer	5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	26,978,318	25,960,465	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,864,172	9,458,307	2
Net Utility Plant	17,114,146	16,502,158	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	17,114,146	16,502,158	
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
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	452,322	156,305	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,698,937	3,562,422	15
Other Accounts Receivable (143)	2,957	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	138,161	151,414	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	335	335	23
Total Current and Accrued Assets	4,292,712	3,870,476	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,750	19,275	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	16,750	19,275	
Total Assets and Other Debits	21,423,608	20,391,909	

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)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)	(14,787)		27
Unappropriated Earned Surplus (216)	10,677,760	10,405,055	28
Total Proprietary Capital	13,473,063	13,215,145	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,583,968	1,483,968	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,583,968	1,483,968	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	228,184	419,234	33
Payables to Municipality (233)	2,216,113	2,026,978	34
Customer Deposits (235)	1,835	57,664	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	24,864	16,319	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	126,885	115,346	41
Total Current and Accrued Liabilities	2,597,881	2,635,541	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	3,822	0	42
Customer Advances for Construction (252)	11,034	150,424	43
Other Deferred Credits (253)	2,753,840	2,906,831	44
Total Deferred Credits	2,768,696	3,057,255	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,423,608	20,391,909	

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	25,960,465	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)	15,904,870	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,927,681	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	145,767				9
Total Utility Plant	26,978,318	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)	6,394,373	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,469,799	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,864,172	0	0	0	
Net Utility Plant	17,114,146	0	0	0	

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

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

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)	6,138,069				6,138,069	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	272,131				272,131	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,440				22,440	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & POWER OPI	67,504				67,504	9
Salvage	114				114	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	362,189	0	0	0	362,189	16
Debits during year						17
Book cost of plant retired	105,885				105,885	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	105,885	0	0	0	105,885	25
Balance end of year (111.1)	6,394,373	0	0	0	6,394,373	26

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

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)	3,320,238				3,320,238	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	127,121				127,121	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,440				22,440	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	149,561	0	0	0	149,561	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	3,469,799	0	0	0	3,469,799	26

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):					
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	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	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	138,161	151,414
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	138,161	151,414

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	131	428	1,051	1
GENERAL OBLIGATION BONDS--1998	263	428	3,156	2
GENERAL OBLIGATION BONDS--1999	116	428	1,501	3
GENERAL OBLIGATION BONDS--2000	0	428	0	4
GENERAL OBLIGATION BONDS-2001	150	428	2,250	5
GENERAL OBLIGATION BONDS-2002	125	428	2,000	6
GO REFUNDING BONDS-2002 FOR 1994	73	428	0	7
GO REFUNDING BONDS-2002 FOR 1995	0	428	0	8
GO REFUNDING BONDS-2002 FOR 1996	229	428	229	9
GO REFUNDING BONDS-2003 FOR 1997	745	428	1,449	10
GO REFUNDING BONDS-2004 FOR 2000	568	428	5,114	11
Total			16,750	
Unamortized premium on debt (251)				
GO REFUNDING BONDS - 2005	255	429	3,822	12
Total			3,822	

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	2,810,090	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,810,090</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)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

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 (223)					
1996 GO PROMIS NOTES \$500,000 (PARTIAL REFU	02/01/1996	02/01/2003	4.27%	0	1
1997 GO PROMIS NOTES \$200,000	05/01/1997	04/01/2007	5.05%	0	2
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	315,789	3
1999 GOB \$250,000	02/23/1999	04/01/2018	4.51%	168,919	4
2000 GOB \$250,000	04/01/2000	04/01/2014	5.35%	37,500	5
2001 GOB \$300,000	04/01/2001	04/01/2020	4.75%	260,000	6
2002 GO REFUNDING PROMISSORY NOTES \$152,4	03/01/2002	04/01/2006	2.58%	51,230	7
2002 GO REFUNDING PROMISSORY NOTES \$39,1	03/01/2002	04/01/2005	2.58%	0	8
2002 GO REFUNDING PROMISSORY NOTES \$40,3	03/01/2002	04/01/2004	2.58%	0	9
2002 GO REFUNDING PROMISSORY NOTES \$83,7	03/01/2002	04/01/2003	2.58%	0	10
2002 GOB \$250,000	03/01/2002	04/01/2021	4.71%	222,857	11
2003 GO REFUNDING PROMISSORY NOTES \$74,2	04/01/2003	04/01/2007	2.07%	48,923	12
2004 GOB \$250,000	04/01/2004	04/01/2014	3.04%	225,000	13
2005 GOB \$1,100,000	05/01/2005	04/01/2020	3.65%	1,100,000	14
003 GO REFUNDING \$156,250	04/01/2004	04/01/2014	2.51%	153,750	15
Total for Account 223				<u>2,583,968</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	684,352	2
Charged electric department expense		3
Charged sewer department expense	33,497	4
Other (explain):		
CAPITALIZED COSTS	1,147	5
Total Accruals and other credits	718,996	
Taxes paid during year:		
County, state and local taxes	613,556	6
Social Security taxes	101,339	7
PSC Remainder Assessment	4,101	8
Other (explain):		
NONE		9
Total payments and other debits	718,996	
Balance end of year	0	

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)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GENERAL OBLIGATION BONDS--4/1/04	1,598	6,000	6,131	1,467	2
REFUNDING PROMIS NOTES 04-01-04	1,107	4,389	4,401	1,095	3
GENERAL OBLIGATION BONDS--05-01-05	0	26,728	16,705	10,023	4
General Obligation Bonds--4/1/93	0			0	5
General Obligation Bonds--4/1/94	0			0	6
General Obligation Bonds--4/1/95	0			0	7
General Obligation Bonds--2/1/96	0			0	8
General Obligation Bonds--5/1/97	0			0	9
General Obligation Bonds--1/15/98	3,953	14,977	15,256	3,674	10
General Obligation Bonds--3/1/98	0			0	11
GENERAL OBLIGATION BONDS--2/23/99	1,986	7,530	7,669	1,847	12
GENERAL OBLIGATION BONDS--4/1/00	632	2,059	2,216	475	13
GENERAL OBLIGATION BONDS--4/1/01	3,185	12,400	12,515	3,070	14
GENERAL OBLIGATION BONDS--4/1/02	2,657	10,343	10,438	2,562	15
REFUNDING PROMIS NOTES (1993)-4/1/02	0			0	16
REFUNDING PROMIS NOTES (1994)-4/1/02	0			0	17
REFUNDING PROMIS NOTES (1995)-4/1/02	87	87	174	0	18
REFUNDING PROMIS NOTES (1996)-4/1/02	740	1,931	2,274	397	19
REFUNDING PROMIS NOTES (1996)-4-1-03	374	1,129	1,249	254	20
Subtotal	16,319	87,573	79,028	24,864	
Other Long-Term Debt (224)					
None	0			0	21
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	22
Subtotal	0	0	0	0	
Total	16,319	87,573	79,028	24,864	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,698,937	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	3,698,937	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	2,957	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE	0	15
Total (Acct. 143):	2,957	

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)
Receivables from Municipality (145):		
NONE	0	16
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT PAYABLE	1,438,799	23
DUE TO STORM WATER FUND	777,314	24
Total (Acct. 233):	2,216,113	
Other Deferred Credits (253):		
Regulatory Liability	2,753,840	25
NONE		26
Total (Acct. 253):	2,753,840	

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)	15,469,642	0	0	0	15,469,642	1
Materials and Supplies	144,787	0	0	0	144,787	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,266,221	0	0	0	6,266,221	4
Customer Advances for Construction					0	5
Regulatory Liability	2,830,335	0	0	0	2,830,335	6
NONE					0	7
Average Net Rate Base	6,517,873	0	0	0	6,517,873	
Net Operating Income	225,141	0	0	0	225,141	8
Net Operating Income as a percent of						
Average Net Rate Base	3.45%	N/A	N/A	N/A	3.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	2,906,831	0	0	0	2,906,831	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	152,991	0	0	0	152,991	3
Other (specify):						
NONE					0	4
Balance End of Year	2,753,840	0	0	0	2,753,840	

FINANCIAL SECTION FOOTNOTES

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

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.

Under the current computer system we utilize, all components on the Water/Sewer Invoice is placed in one receivable account and listed as payables to the other entities. Milwaukee Metropolitan Sewerage District provides for Sanitary Sewer Treatment. The Storm Water Charges also appear on the water bills.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,573,092	5,292,634	1
Total Sales of Water	5,573,092	5,292,634	
Other Operating Revenues			
Forfeited Discounts (470)	38,751	37,526	2
Miscellaneous Service Revenues (471)	21,333	25,955	3
Rents from Water Property (472)	116,370	102,170	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	44,881	44,478	6
Total Other Operating Revenues	221,335	210,129	
Total Operating Revenues	5,794,427	5,502,763	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,299,390	2,236,641	7
Pumping Expenses (620-633)	192,628	168,743	8
Water Treatment Expenses (640-652)	25,192	29,350	9
Transmission and Distribution Expenses (660-678)	1,194,521	1,095,706	10
Customer Accounts Expenses (901-905)	196,763	176,148	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	714,788	575,559	13
Total Operation and Maintenance Expenses	4,623,282	4,282,147	
Other Operating Expenses			
Depreciation Expense (403)	272,131	217,037	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	673,873	674,248	16
Total Other Operating Expenses	946,004	891,285	
Total Operating Expenses	5,569,286	5,173,432	
NET OPERATING INCOME	225,141	329,331	

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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	17,343	1,149,784	2,837,706	4
Commercial	2,040	611,083	1,074,002	5
Industrial	80	254,734	482,891	6
Total Metered Sales to General Customers (461)	19,463	2,015,601	4,394,599	
Private Fire Protection Service (462)	286		51,366	7
Public Fire Protection Service (463)	19,543		906,646	8
Other Sales to Public Authorities (464)	80	111,454	220,481	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	39,372	2,127,055	5,573,092	

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)	906,646	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)	906,646	
Forfeited Discounts (470):		
Customer late payment charges	38,751	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	38,751	
Miscellaneous Service Revenues (471):		
HYDRANT SERVICES	17,544	7
MISCELLANEOUS METER CHARGES	3,789	8
Total Miscellaneous Service Revenues (471)	21,333	
Rents from Water Property (472):		
WATER TOWER REVENUE(LEASES)	116,370	9
Total Rents from Water Property (472)	116,370	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	44,881	11
Other (specify): NONE		12
Total Other Water Revenues (474)	44,881	

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)	2,299,390	2,236,641	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 Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	2,299,390	2,236,641	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	99,390	72,248	17
Pumping Labor and Expenses (624)	59,490	41,170	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	1,812	1,287	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	31,936	54,038	25
Total Pumping Expenses	192,628	168,743	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	2,713	1,336	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)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	22,479	27,499	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	0	515	33
Total Water Treatment Expenses	25,192	29,350	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	157,989	70,326	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	51,535	32,544	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	9,273	23,155	39
Rents (666)	13,514	50,715	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		10	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,185	9,818	43
Maintenance of Transmission and Distribution Mains (673)	641,336	480,940	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	163,641	215,213	46
Maintenance of Meters (676)	43,075	99,677	47
Maintenance of Hydrants (677)	102,904	109,044	48
Maintenance of Miscellaneous Plant (678)	6,069	4,264	49
Total Transmission and Distribution Expenses	1,194,521	1,095,706	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	43,999	47,619	51
Customer Records and Collection Expenses (903)	147,759	119,469	52
Uncollectible Accounts (904)	5,005	9,060	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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	196,763	176,148	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	51,187	28,957	56
Office Supplies and Expenses (921)	26,241	27,116	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	17,937	3,531	59
Property Insurance (924)	18,899	17,908	60
Injuries and Damages (925)	43,918	37,522	61
Employee Pensions and Benefits (926)	475,746	395,492	62
Regulatory Commission Expenses (928)	5,691	7,469	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	45,713	17,617	65
Rents (931)	6,500	0	66
Maintenance of General Plant (932)	22,956	39,947	67
Total Administrative and General Expenses	714,788	575,559	
Total Operation and Maintenance Expenses	4,623,282	4,282,147	

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		613,556	613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		25,136	24,967	2
Net property tax equivalent		588,420	588,589	
Social Security		81,352	79,135	3
PSC Remainder Assessment		4,101	6,524	4
Other (specify): NONE			0	5
Total tax expense		673,873	674,248	

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		0.192300				3
County tax rate	mills		5.604500				4
Local tax rate	mills		9.448700				5
School tax rate	mills		9.321800				6
Voc. school tax rate	mills		1.876400				7
Other tax rate - Local	mills		1.487300				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.931000				10
Less: state credit	mills		2.412500				11
Net tax rate	mills		25.518500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.448700				14
Combined School Tax Rate	mills		11.198200				15
Other Tax Rate - Local	mills		1.487300				16
Total Local & School Tax	mills		22.134200				17
Total Tax Rate	mills		27.931000				18
Ratio of Local and School Tax to Total	dec.		0.792460				19
Total tax net of state credit	mills		25.518500				20
Net Local and School Tax Rate	mills		20.222390				21
Utility Plant, Jan. 1	\$	25,960,465	25,960,465				22
Materials & Supplies	\$	151,414	151,414				23
Subtotal	\$	26,111,879	26,111,879				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	26,111,879	26,111,879				26
Assessment Ratio	dec.		1.000000				27
Assessed Value	\$	26,111,879	26,111,879				28
Net Local & School Rate	mills		20.222390				29
Tax Equiv. Computed for Current Year	\$	528,045	528,045				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	613,556					34

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)	
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)	0		4
Structures and Improvements (311)	139,592	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)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990	0	12
Structures and Improvements (321)	236,133	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	712,760	0	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	956,883	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,363	0	23
Total Water Treatment Plant	14,363	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

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)			0 4
Structures and Improvements (311)	0		139,592 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)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	139,592
PUMPING PLANT			
Land and Land Rights (320)	0		7,990 12
Structures and Improvements (321)	0		236,133 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	0		712,760 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	956,883
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)	0		14,363 23
Total Water Treatment Plant	0	0	14,363

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000	0	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,244,753	0	26
Transmission and Distribution Mains (343)	3,994,121	612,286	27
Fire Mains (344)	0		28
Services (345)	2,035,951	145,524	29
Meters (346)	1,029,319	55,336	30
Hydrants (348)	3,220,082	122,207	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,574,226	935,353	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	114,862	0	34
Office Furniture and Equipment (391)	19,571	610	35
Computer Equipment (391.1)	141,834	0	36
Transportation Equipment (392)	586,070	15,288	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	67,487	289	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	202,494	24,800	41
Communication Equipment (397)	189,221	0	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	27,812	0	44
Other Tangible Property (399)	0		45
Total General Plant	1,349,351	40,987	
Total utility plant in service directly assignable	15,034,415	976,340	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,034,415	976,340	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0		50,000	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)	0		2,244,753	26
Transmission and Distribution Mains (343)	15,746		4,590,661	27
Fire Mains (344)			0	28
Services (345)	10,646		2,170,829	29
Meters (346)	34,978		1,049,677	30
Hydrants (348)	12,783		3,329,506	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	74,153	0	13,435,426	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	0		114,862	34
Office Furniture and Equipment (391)	0		20,181	35
Computer Equipment (391.1)	0		141,834	36
Transportation Equipment (392)	31,732		569,626	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0		67,776	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)	0		227,294	41
Communication Equipment (397)	0		189,221	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	0		27,812	44
Other Tangible Property (399)			0	45
Total General Plant	31,732	0	1,358,606	
Total utility plant in service directly assignable	105,885	0	15,904,870	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	105,885	0	15,904,870	

**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)	
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)	0		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)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

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)			0 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)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	8,871,691	0	27
Fire Mains (344)	0		28
Services (345)	920,018	88,415	29
Meters (346)	882,904	14,732	30
Hydrants (348)	149,896	25	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,824,509	103,172	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	10,824,509	103,172	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,824,509	103,172	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	0		8,871,691 27
Fire Mains (344)			0 28
Services (345)	0		1,008,433 29
Meters (346)	0		897,636 30
Hydrants (348)	0		149,921 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	10,927,681
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	10,927,681
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,927,681

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)	89,968	2.70%	3,769	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)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	89,968		3,769	
PUMPING PLANT				
Structures and Improvements (321)	147,104	2.43%	5,739	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	540,844	4.42%	31,504	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	687,948		37,243	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	7,466	6.00%	862	17
Total Water Treatment Plant	7,466		862	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	741,071	1.86%	41,752	19
Transmission and Distribution Mains (343)	887,749	0.93%	39,919	20
Fire Mains (344)	0			21
Services (345)	1,675,302	2.09%	43,185	22
Meters (346)	398,966	4.97%	52,163	23
Hydrants (348)	822,628	1.59%	52,064	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				93,737	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	93,737	
321	0				152,843	8
322					0	9
323					0	10
324					0	11
325	0				572,348	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	725,191	
331					0	16
332	0				8,328	17
	0	0	0	0	8,328	
341					0	18
342	0				782,823	19
343	15,746				911,922	20
344					0	21
345	10,646				1,707,841	22
346	34,978		114		416,265	23
348	12,783				861,909	24

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,525,716		229,083	
GENERAL PLANT				
Structures and Improvements (390)	40,729	2.27%	2,607	26
Office Furniture and Equipment (391)	19,571	5.88%	18	27
Computer Equipment (391.1)	139,199	25.00%	752	28
Transportation Equipment (392)	281,188	8.72%	49,443	29
Stores Equipment (393)	0		0	30
Tools, Shop and Garage Equipment (394)	67,487	5.88%	17	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	111,019	7.09%	19,446	33
Communication Equipment (397)	149,655	9.09%	17,200	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	18,123	5.88%	1,635	36
Other Tangible Property (399)	0			37
Total General Plant	826,971		91,118	
Total accum. prov. directly assignable	6,138,069		362,075	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	6,138,069		362,075	

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)
349					0 25
	74,153	0	114	0	4,680,760
390	0				43,336 26
391	0				19,589 27
391.1	0				139,951 28
392	31,732				298,899 29
393					0 30
394	0				67,504 31
395					0 32
396	0				130,465 33
397	0				166,855 34
397.1					0 35
398	0				19,758 36
399					0 37
	31,732	0	0	0	886,357
	105,885	0	114	0	6,394,373
					0 38
	105,885	0	114	0	6,394,373

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		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)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	2,142,511	0.93%	82,507
Fire Mains (344)	0		21
Services (345)	744,484	2.09%	20,152
Meters (346)	392,786	4.97%	44,513
Hydrants (348)	40,457	1.59%	2,389

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
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	0				2,225,018 20
344					0 21
345	0				764,636 22
346	0				437,299 23
348	0				42,846 24

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	3,320,238		149,561
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	3,320,238		149,561
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	3,320,238		149,561

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)
349					0 25
	0	0	0	0	3,469,799
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	3,469,799
					0 38
	0	0	0	0	3,469,799

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	190,768			190,768	1
February	171,150			171,150	2
March	185,302			185,302	3
April	180,363			180,363	4
May	208,212			208,212	5
June	247,104			247,104	6
July	243,117			243,117	7
August	276,674			276,674	8
September	239,863			239,863	9
October	203,365			203,365	10
November	181,708			181,708	11
December	175,777			175,777	12
Total annual pumpage	2,503,403	0	0	2,503,403	
Less: Water sold				2,127,055	13
Volume pumped but not sold				376,348	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				45,603	16
Volume related to equipment/system malfunction				1,747	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				47,350	19
Volume pumped but unaccounted for				328,998	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				10,875	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Typical summer day, watering lawns, filling swimming pools					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,142	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,056,791	29
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					30
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					31

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)	1
NONE	NONE	0	0	0	No	

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 10
Year Installed	1977	1977	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH ST	64663--96TH ST:L 1150--BYPASS @ 96TH ST		15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	US	AC	22 23
Year Installed	2003	1998	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	150	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	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	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	6.000	493,709	3,370	4,692	0	492,387	1
M	D	8.000	305,863	1,242	977	0	306,128	2
M	D	10.000	6,229	0	0	0	6,229	3
M	D	12.000	199,302	1,446	38	0	200,710	4
M	D	16.000	57,822	0	0	0	57,822	5
M	T	16.000	4,462	0	0	0	4,462	6
A	T	24.000	1,216	0	0	0	1,216	7
M	T	24.000	15,875	0	0	0	15,875	8
A	T	30.000	10,652	0	0	0	10,652	9
Total Within Municipality			1,095,130	6,058	5,707	0	1,095,481	
M	T	30.000	5,865	0	0	0	5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,100,995	6,058	5,707	0	1,101,346	

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	6,731	0	0	0	6,731	21	1
M	0.750	6,999	0	131	0	6,868		2
L	1.000	0	1		(1)	0		3
M	1.000	4,053	207	1	0	4,259	2	4
L	1.250	1	0	0	0	1		5
M	1.250	305	1	1	0	305		6
M	1.500	383	1	1	0	383	2	7
L	1.500	5	0	0	0	5		8
L	2.000	24	0	0	0	24		9
M	2.000	474	1	1	0	474	2	10
M	3.000	67	0	0	0	67	2	11
M	4.000	101	0	0	0	101	2	12
M	6.000	212	7	0	0	219		13
M	8.000	182	26	0	0	208		14
M	10.000	1	0	0	0	1		15
M	12.000	14	0	0	0	14		16
Total Utility		19,552	244	135	(1)	19,660	31	

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).
5. Explain all reported adjustments as a schedule footnote.

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	17,863	461	484	0	17,840	517	1
0.750	1,087	0	233	0	854	25	2
1.000	400	28	23	0	405	0	3
1.250	26	0	15	0	11	11	4
1.500	288	15	48	0	255	109	5
2.000	131	0	19	0	112	44	6
3.000	61	0	3	0	58	58	7
4.000	31	0	2	0	29	8	8
6.000	15	0	1	0	14	14	9
8.000	1	0	0	0	1	1	10
Total:	19,903	504	828	0	19,579	787	

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	17,015	797	20	8	0	0	17,840	1
0.750	338	516	0	0	0	0	854	2
1.000	22	356	10	17	0	0	405	3
1.250	0	10	1	0	0	0	11	4
1.500	3	221	17	14	0	0	255	5
2.000	0	87	12	13	0	0	112	6
3.000	0	43	1	14	0	0	58	7
4.000	0	8	13	8	0	0	29	8
6.000	0	3	3	8	0	0	14	9
8.000	0	0	1	0	0	0	1	10
Total:	17,378	2,041	78	82	0	0	19,579	

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	2,622	29	29		2,622	2
Total Fire Hydrants	2,622	29	29	0	2,622	
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:	962
Number of distribution system valves end of year:	5,908
Number of distribution valves operated during year:	297

WATER OPERATING SECTION FOOTNOTES

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

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

The Sanitary Sewer Fund charges usage based upon the meter readings supplied by the water utility. As such, the Sewer Fund is charged 1/2 of the depreciation charges for the Meters for the current year.

WATER OPERATING SECTION FOOTNOTES

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.

Operation and Supervision Engineering (660) This account is affected by the number of projects scheduled and completed during the year. 2004 was a very low year, 2005 was a very high year. Average for this account since 2000 is \$126,000, last year was only 70,326 and this year 157,989.

Maintenance of Pumping Equipment (633) No major repairs required on equipment. all maintenance handled in house.

Maintenance of Meters (676) In 2004, an exceptionally high cost year for the city, a plan was implemented to install ROM's on all eligible houses. This project was substantially completed in 2005. Costs should return to normal activity in 2006.

Maintenance of General Plant (932) Less maintenance required in 2005 than average year.

Rents (666) Rents are lower than prior year as portions of the expense were charged out to the Storm Water and Sanitary Sewer Funds as shared areas.

Maintenance of Transmission and Distribution Mains (673) Unusually high activity in project activity resulted in unusually high maintenance for mains and the valves on them.

Fuel or Power Purchased for Pumping (623) The costs of fuel increase drove up the cost of the fuel required for pumping.

Pumping Labor and Expenses (624) New computer system more accurately reflects Labor costs. No increase in personnel.

Outside Services Employed (923) Additional labor required in office to assist customers as full time employees occupied setting up new computer system that went live on February 24, 2006.

Meter Expense (663) New computer program correctly charges all fringe benefits directly to correct program reducing the amount to be allocated.

Customer Records and Collection Expenses (903) New Computer system correctly charges all fringe benefits directly to correct program reducing the amount to be allocated.

Employees Pensions and Benefits (926) The increase in this account is a reflection of higher Insurance costs charged and a large increase in accrued vacations.

Miscellaneous Expenses: (665) Items in this account are charged to sewer utilities, reducing the expense.

Administrative and General Salaries: (920) New computer system allows us to expense miscellaneous salary accounts to proper expenses. Reduces amount for allocation.

Miscellaneous General Expenses: (930) Increase in training and professional services.

WATER OPERATING SECTION FOOTNOTES

Maintenance of Services: (675) Maintenance was down as more services were completely replaced.

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 the Capital Improvements for the Milwaukee Metroplitan Sewerage District.

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 City of West Allis purchases its Water from the City of Milwaukee. The City of Milwaukee owns and operates the Water Treatment Facilities. The City of West Allis only tests the Water regularly to guarantee compliance with applicable standards.

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 mainly financed through borrowings (Debt Issues) and Utility Earnings, and in rare instances are done through assessments. Mains installes for a City Project are financed by the developers/owners. In 2005 there were no main assessments.

Water Services (Page W-22)

Explain all reported Adjustments.

For 1.000 L Services - None existed, None were added, None were deleted, None were adjusted. The report gave me an error message when trying to close this report that a value must be recoeded in one of the columns. Please have this line removed for future reports.

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 Borrings (Debt Issues) and Utility Earnings. However, services installed for a City Project are financed by the developers/owners. The rate structure is as follows:

Customers are charged the contractor's bid price, plus 15% for engineering costs.

Scedule Cz-1 is used when it is not a City Project, and the private owner hies his own plumber to set up service.

Meters (Page W-23)

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

In 2004 we adopted the program for replacing meters every 20 years. With heavy project activity during 2005, the manpower available to complete testing on all eligible meters was not available. We will strive to reach requirtements in future years.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The City of West Allis has a plan in place to operate hydrants at least every 5 years. We have been averaging about 3.5 years for most hydrants in the city. The plan for Distribution Valves is about 8 years. In 2005 unusually high project activity removed people from this task. In 2006 this activity has already begun.
