



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 2008

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**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:**

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**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@ci.west-allis.wi.us

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**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:**

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

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

**Name:** TOM KARMAN

**Title:** PARTNER

**Office Address:** SCHENCK GOVERNMENT & NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (800) 676 - 0829

**Fax Number:** (902) 436 - 7808

**Email Address:** tom.karman@schencksolutions.com

**Date of most recent audit report:** 6/23/2008

**Period covered by most recent audit:** THE YEAR ENDED 12/31/2007

## IDENTIFICATION AND OWNERSHIP

**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@ci.west-allis.wi.us

**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@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

**Email 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

**Email Address:** pziehler@ci.west-allis.wi.us

**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

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## IDENTIFICATION AND OWNERSHIP

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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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

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Contract/Agreement beginning-ending dates:

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,026,260	6,081,317	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,497,122	4,978,958	2
Depreciation Expense (403)	521,043	521,696	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	699,580	706,501	5
<b>Total Operating Expenses</b>	<b>6,717,745</b>	<b>6,207,155</b>	
<b>Net Operating Income</b>	<b>(691,485)</b>	<b>(125,838)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(691,485)</b>	<b>(125,838)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	12,522	5,057	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	1,925	10
Miscellaneous Nonoperating Income (421)	55,379	79,784	11
<b>Total Other Income</b>	<b>67,901</b>	<b>86,766</b>	
<b>Total Income</b>	<b>(623,584)</b>	<b>(39,072)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(154,072)	(154,072)	12
Other Income Deductions (426)	176,150	174,500	13
<b>Total Miscellaneous Income Deductions</b>	<b>22,078</b>	<b>20,428</b>	
<b>Income Before Interest Charges</b>	<b>(645,662)</b>	<b>(59,500)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	9,571	8,380	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	196,717	152,611	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>206,288</b>	<b>160,991</b>	
<b>Net Income</b>	<b>(851,950)</b>	<b>(220,491)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,886,137	10,106,628	20
Balance Transferred from Income (433)	(851,950)	(220,491)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	16,096	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,018,091</b>	<b>9,886,137</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,026,260	0	6,026,260	1
<b>Total (Acct. 400):</b>	<b>6,026,260</b>	<b>0</b>	<b>6,026,260</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	5,497,122	0	5,497,122	2
<b>Total (Acct. 401-402):</b>	<b>5,497,122</b>	<b>0</b>	<b>5,497,122</b>	
<b>Depreciation Expense (403):</b>				
Derived	521,043	0	521,043	3
<b>Total (Acct. 403):</b>	<b>521,043</b>	<b>0</b>	<b>521,043</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	699,580	0	699,580	5
<b>Total (Acct. 408):</b>	<b>699,580</b>	<b>0</b>	<b>699,580</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(691,485)</b>	<b>0</b>	<b>(691,485)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	12,522	0	12,522	8
<b>Total (Acct. 415-416):</b>	<b>12,522</b>	<b>0</b>	<b>12,522</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE			0	11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
SALE OF SCRAP	4,335	0	4,335	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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
CONTRIBUTED CAPITAL		51,044	51,044	14
<b>Total (Acct. 421):</b>	<b>4,335</b>	<b>51,044</b>	<b>55,379</b>	
<b>TOTAL OTHER INCOME:</b>	<b>16,857</b>	<b>51,044</b>	<b>67,901</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(154,072)	0	(154,072)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(154,072)</b>	<b>0</b>	<b>(154,072)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	176,150	176,150	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>176,150</b>	<b>176,150</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(154,072)</b>	<b>176,150</b>	<b>22,078</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	19
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	9,571		9,571	20
<b>Total (Acct. 428):</b>	<b>9,571</b>	<b>0</b>	<b>9,571</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	196,717	0	196,717	22
<b>Total (Acct. 430):</b>	<b>196,717</b>	<b>0</b>	<b>196,717</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>206,288</b>	<b>0</b>	<b>206,288</b>	
<b>NET INCOME:</b>	<b>(726,844)</b>	<b>(125,106)</b>	<b>(851,950)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,607,305	7,278,832	9,886,137	25
<b>Total (Acct. 216):</b>	<b>2,607,305</b>	<b>7,278,832</b>	<b>9,886,137</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	(726,844)	(125,106)	<b>(851,950)</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>(726,844)</b>	<b>(125,106)</b>	<b>(851,950)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>27</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
PRIOR PERIOD ADJUSTMENT	16,096		<b>16,096</b>	<b>* 28</b>
<b>Total (Acct. 435)--Debit:</b>	<b>16,096</b>	<b>0</b>	<b>16,096</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>29</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>30</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,864,365</b>	<b>7,153,726</b>	<b>9,018,091</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

During the course of our rate case (new rates effective February 1, 2009) it was determined that a sales accrual made in 2006 and subsequently reversed in 2007 was estimated too high. It therefore overestimated governmental revenues and receivables in 2006 and understated governmental revenues and receivables in 2007 (due to the reversal of the accrual). These underestimated revenues on our 2007 annual report caused issues in evaluating our rates during the rate case. We have now refiled an ammended 2007 annual report in order to more accurately reflect governmental revenues and receivables at the end of 2007. Since the issue really began in 2006 with a too high estimate for the sales accrual, the changes made to the 2007 report left the two sides of the balance sheet out of sinc. This prior period adjustment corrects the 16,096 of too high revenues reported in 2006.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	12,522				12,522	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>12,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,522</b>	

## 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	6,026,260	0	0	0	<b>6,026,260</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	(1,088)				<b>(1,088)</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,027,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,027,348</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,166,661	110,363	1,277,024	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	146,725	0	146,725	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	27,785	0	27,785	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	110,363	(110,363)	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>1,451,534</b>	<b>0</b>	<b>1,451,534</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

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

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	29,899,934	28,580,570	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,565,157	11,001,126	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>18,334,777</b>	<b>17,579,444</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	(1,442,884)	(1,025,901)	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,634,327	1,677,374	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	768,740	681,172	20
Plant Materials and Operating Supplies (154)	201,811	211,658	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
<b>Total Current and Accrued Assets</b>	<b>1,161,994</b>	<b>1,544,303</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,152	30,822	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	1,430,628	816,303	34
<b>Total Deferred Debits</b>	<b>1,458,780</b>	<b>847,125</b>	
<b>Total Assets and Other Debits</b>	<b>20,955,551</b>	<b>19,970,872</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,081,792	2,810,090	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,018,091	9,886,137	37
<b>Total Proprietary Capital</b>	<b>12,099,883</b>	<b>12,696,227</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		38
Advances from Municipality (223)	5,522,307	4,257,785	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>5,522,307</b>	<b>4,257,785</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	222,406	216,830	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	43,511	40,903	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	53,914	59,298	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	386,119	220,025	48
<b>Total Current and Accrued Liabilities</b>	<b>705,950</b>	<b>537,056</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	30,670	33,027	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,596,741	2,446,777	51
<b>Total Deferred Credits</b>	<b>2,627,411</b>	<b>2,479,804</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>20,955,551</b>	<b>19,970,872</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	28,580,570	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	18,794,433	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,078,998	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)	26,503				8
<b>Total Utility Plant</b>	<b>29,899,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,496,275	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,068,882	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>11,565,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>18,334,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	7,133,805				<b>7,133,805</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	521,043				<b>521,043</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	30,641				<b>30,641</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	10,834				<b>10,834</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>562,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>562,518</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	200,048				<b>200,048</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>200,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,048</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,496,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,496,275</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	3,867,321				<b>3,867,321</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	176,150				<b>176,150</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	25,411				<b>25,411</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>201,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,561</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>4,068,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,068,882</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

### 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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	201,811	211,658	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>201,811</b>	<b>211,658</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GENERAL OBLIGATION BONDS - 2004	132	428	657	1
GENERAL OBLIGATION BONDS - 2006	1,318	428	17,139	2
GENERAL OBLIGATION BONDS--1998	263	428	2,367	3
GENERAL OBLIGATION BONDS--1999	115	428	1,155	4
GENERAL OBLIGATION BONDS-2001	150	428	1,800	5
GENERAL OBLIGATION BONDS-2002	125	428	1,625	6
GO REFUNDING BONDS-2004 FOR 2000	568	428	3,409	7
<b>Total</b>			<b>28,152</b>	
<b>Unamortized premium on debt (251)</b>				
GO BONDS 2007A	269	429	3,771	8
GO REFUNDING BONDS - 2005	255	429	3,058	9
GO REFUNDING BONDS - 2006	1,211	429	15,743	10
GO REFUNDING BONDS - 2006C	623	429	8,098	11
<b>Total</b>			<b>30,670</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,810,090	1
<b>Changes during year (explain):</b>		
TIF CONTRIBUTED CAPITAL	271,702	2
<b>Balance end of year</b>	<b><u>3,081,792</u></b>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
				0
		<b>Total Bonds (Account 221):</b>		<b>0</b>

1

## 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)	
<b>Advances from Municipality (223)</b>					
1999 GOB \$250,000	02/23/1999	04/01/2018	4.50%	128,378	1
2005 GOB \$1,100,000	05/01/2005	04/01/2020	3.64%	890,000	2
2002 GOB \$250,000	03/01/2002	03/01/2009	4.71%	11,429	3
2004 GOB \$250,000	04/01/2004	04/01/2014	3.04%	150,000	4
003 GO REFUNDING \$156,250	04/01/2004	04/01/2014	2.51%	127,500	5
2001 GOB \$300,000	04/01/2001	04/01/2008	4.74%	0	6
2006 GO REFUNDING \$185,000	10/01/2006	04/01/2021	3.99%	185,000	7
2006 GO REFUNDING \$225,000	10/01/2006	10/01/2020	3.99%	220,000	8
2006 GO REFUNDING \$265,000	10/01/2006	04/01/2017	3.99%	235,000	9
2006 GOB \$1,000,000	05/01/2006	05/01/2021	4.52%	870,000	10
6/1/08 GO BONDS \$1,600,000	06/01/2008	06/01/2023	3.81%	1,600,000	11
2007 G P BONDS \$1,185,000	04/01/2007	04/01/2022	3.99%	1,105,000	12
<b>Total for Account 223</b>				<b>5,522,307</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		13
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		14
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	699,580	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>699,580</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	587,279	6
Social Security taxes	106,821	7
PSC Remainder Assessment	5,480	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>699,580</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
None	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION BONDS--4/1/04	1,170	4,236	4,384	1,022	2
REFUNDING PROMIS NOTES 04-01-04	1,066	3,865	3,998	933	3
GENERAL OBLIGATION BONDS--05-01-05	9,056	34,388	35,000	8,444	4
GENERAL OBLIGATION BONDS--5/01/2006	10,325	39,594	40,163	9,756	5
GENERAL REFUNDING BONDS--10/01/2006A	2,250	8,850	8,900	2,200	6
GENERAL REFUNDING BONDS--10/01/2006B	2,650	9,700	10,000	2,350	7
GENERAL REFUNDING BONDS--10/01/2006C	1,850	7,400	7,400	1,850	8
GENERAL OBLIGATION BONDS--4/1/07	28,967	47,633	65,550	11,050	9
GENERAL OBLIGATION BONDS--2/23/99	1,569	5,858	5,997	1,430	10
GENERAL OBLIGATION BONDS 4/1/01	168	170	338	0	11
GENERRAL OBLIGATION BONDS 4/1/02	227	578	688	117	12
GEN OBLIG BOND 6/10/08	0	34,445	19,683	14,762	13
<b>Subtotal</b>	<b>59,298</b>	<b>196,717</b>	<b>202,101</b>	<b>53,914</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>59,298</b>	<b>196,717</b>	<b>202,101</b>	<b>53,914</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,634,327	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,634,327</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
ITEMS DUE ON TAX ROLL	768,740	* 15
<b>Total (Acct. 145):</b>	<b>768,740</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WATER TOWER MAINTENANCE CONTRACT	1,430,628	* 21
<b>Total (Acct. 186):</b>	<b>1,430,628</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,292,705	23
GASB45 - OPEB	304,036	24
<b>Total (Acct. 253):</b>	<b>2,596,741</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

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, 2008.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	18,156,814	0	0	0	<b>18,156,814</b>	<b>1</b>
Materials and Supplies	206,734	0	0	0	<b>206,734</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	7,315,040	0	0	0	<b>7,315,040</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,369,741	0	0	0	<b>2,369,741</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>8,678,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,678,767</b>	
Net Operating Income	(691,485)	0	0	0	<b>(691,485)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-7.97%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-7.97%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,446,777	0	0	0	<b>2,446,777</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	154,072	0	0	0	<b>154,072</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>2,292,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,292,705</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

None.

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**2. Leaseholder changes.**

None.

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**3. Extensions of service.**

None.

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**4. Estimated changes in revenues due to rate changes.**

No estimated changes in revenues for 2008 due to rate changes. Our new rates are effective 2/1/2009.

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**5. Obligations incurred or assumed, excluding commercial paper.**

None.

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**6. Formal proceedings with the Public Service Commission.**

Formal Rate Case applied for on July 30, 2008. New rates effective as of February 1, 2009.

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**7. Any additional matters.**

None.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	5,825,068	5,869,969	1
<b>Total Sales of Water</b>	<b>5,825,068</b>	<b>5,869,969</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	55,196	53,696	2
Rents from Water Property (472 )	99,760	105,781	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	46,236	51,871	5
<b>Total Other Operating Revenues</b>	<b>201,192</b>	<b>211,348</b>	
<b>Total Operating Revenues</b>	<b>6,026,260</b>	<b>6,081,317</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,435,958	2,347,942	6
Pumping Expenses (620-633)	198,504	199,370	7
Water Treatment Expenses (640-652)	23,119	23,275	8
Transmission and Distribution Expenses (660-678)	1,521,683	1,271,529	9
Customer Accounts Expenses (901-906)	128,191	683,491	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,189,667	453,351	12
<b>Total Operation and Maintenance Expenses</b>	<b>5,497,122</b>	<b>4,978,958</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	521,043	521,696	13
Amortization Expense (404-407)		0	14
Taxes (408 )	699,580	706,501	15
<b>Total Other Operating Expenses</b>	<b>1,220,623</b>	<b>1,228,197</b>	
<b>Total Operating Expenses</b>	<b>6,717,745</b>	<b>6,207,155</b>	
<b>NET OPERATING INCOME</b>	<b>(691,485)</b>	<b>(125,838)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	17,385	1,021,885	2,992,673	5
Commercial (461.2 )	2,038	653,641	1,303,345	6
Industrial (461.3 )	70	177,749	290,208	7
Public Authority (461.4 )	79	128,421	242,255	8
<b>Total Metered Sales to General Customers (461)</b>	<b>19,572</b>	<b>1,981,696</b>	<b>4,828,481</b>	
Private Fire Protection Service (462 )	261		50,307	9
Public Fire Protection Service (463 )	19,573		946,280	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>39,406</b>	<b>1,981,696</b>	<b>5,825,068</b>	

### 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	0	0	* 1
<b>Total</b>		<b>0</b>	<b>0</b>	

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## SALES FOR RESALE (ACCT. 466)

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### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

No sales for resale.

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## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	946,280	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
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>946,280</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	55,196	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>55,196</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER LEASES	99,760	7
<b>Total Rents from Water Property (472)</b>	<b>99,760</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
HYDRANT SERVICES	15,057	9
MISCELLANEOUS METER CHARGES	8,680	10
MISCELLANEOUS FEES	1,687	11
MISCELLANEOUS REVENUES	287	12
Return on net investment in meters charged to sewer department	20,525	13
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>46,236</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**General footnotes**

Hydrant services are revenues from the rental of hydrant meters.

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.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	2,435,958	2,347,942	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
<b>Total Source of Supply Expenses</b>	<b>2,435,958</b>	<b>2,347,942</b>	
<b>PUMPING EXPENSES</b>			
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)	98,022	89,954	16
Pumping Labor and Expenses (624)	59,725	64,654	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	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)	40,757	44,762	24
<b>Total Pumping Expenses</b>	<b>198,504</b>	<b>199,370</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	105	0	26
Operation Labor and Expenses (642)	23,014	23,275	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
<b>Total Water Treatment Expenses</b>	<b>23,119</b>	<b>23,275</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	107,644	131,754	* 33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	61,180	52,552	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	21,649	40,503	* 38
Rents (666)	9,268	14,370	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	3,691	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	205,923	79,919	* 42
Maintenance of Transmission and Distribution Mains (673)	685,889	614,776	43
Maintenance of Services (675)	198,583	152,942	* 44
Maintenance of Meters (676)	50,283	58,717	45
Maintenance of Hydrants (677)	171,949	122,498	* 46
Maintenance of Miscellaneous Plant (678)	5,624	3,498	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,521,683</b>	<b>1,271,529</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	27,133	39,230	* 49
Customer Records and Collection Expenses (903)	102,146	631,553	* 50
Uncollectible Accounts (904)	(1,088)	12,708	* 51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>128,191</b>	<b>683,491</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	13,068	43,334	* 55
Office Supplies and Expenses (921)	32,155	32,870	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	30,982	23,905	58
Property Insurance (924)	11,545	11,241	59
Injuries and Damages (925)	63,920	37,686	* 60
Employee Pensions and Benefits (926)	952,896	210,251	* 61
Regulatory Commission Expenses (928)	11	6,466	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	58,651	59,430	<b>64</b>
Rents (931)	5,260	5,474	<b>65</b>
Maintenance of General Plant (932)	21,179	22,694	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>1,189,667</b>	<b>453,351</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,497,122</b>	<b>4,978,958</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

675-Maintenance of Services  
673-Maintenance of Transmission and Distribution Mains  
677- Maintenance of Hydrants

Much of our maintenance work is driven by capital projects done within the City. We take the opportunity to maintain/service our services when there is already other work going on.

672 Maintenance of Distribution Reservoirs and Standpipes

This we have the additional water tower maintenance contract. Last year we only had the contract for one of the towers, this year we have added a contract for the other tower.

926 Employee Pensions & Benefits

Last year a significant amount of benefits were incorrectly reported in 903. This year they are correctly reported in 926. The account has also increased due to the inclusion of reporting other post employment benefits (GASB 45- OPEB) in this account.

665 Miscellaneous Expenses

Vary from year to year. This year down from last year. 2006 was 3,200.

660 Operation and Supervision

This represents wages for supervision. It has been dropping over the last several years as our workers are not as liberally calling certain aspects of their work supervision.

902 Meter reading Expenses

A new meter reader at a lower pay scale has been reading the meters this year and also this year pensions and benefits being recorded in 926.

904 Uncollectible Accounts

Several bankruptcies were dismissed and we were able to add back to the customers accounts. Also, we are now more appropriately recording payments received from trustees as a credit to bad debt expense.

903 Customer records and collection expenses

This year we allocated a part of these costs to our Waste Management Fund which we are also collecting through our water bills. Also, last year we incorrectly recorded employee some pensions and benefits in this account, now more appropriately recorded in 926.

920 Administrative and General Salaries

Last year we also recorded employee pensions and benefits in this account, this year recorded in 926.

925 Injuries and damages

This year slightly higher than 07 for injuries. This account fluctuates with employee injury. Was 260,510 in 2006.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		613,556	613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		26,277	23,259	2
<b>Net property tax equivalent</b>		<b>587,279</b>	<b>590,297</b>	
Social Security		106,821	110,303	3
PSC Remainder Assessment		5,480	5,901	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>699,580</b>	<b>706,501</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.178900				3
County tax rate	mills		5.239600				4
Local tax rate	mills		8.704000				5
School tax rate	mills		7.447700				6
Voc. school tax rate	mills		1.934300				7
Other tax rate - Local	mills		1.360700				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.865200</b>				<b>10</b>
Less: state credit	mills		1.065400				11
<b>Net tax rate</b>	mills		<b>23.799800</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.704000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.382000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.360700</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.446700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.865200</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782085</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.799800</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.613467</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>28,580,570</b>	28,580,570				<b>22</b>
Materials & Supplies	\$	<b>211,658</b>	211,658				<b>23</b>
<b>Subtotal</b>	\$	<b>28,792,228</b>	<b>28,792,228</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>24,000</b>	24,000				<b>25</b>
<b>Taxable Assets</b>	\$	<b>28,768,228</b>	<b>28,768,228</b>				<b>26</b>
Assessment Ratio	dec.		1.000000				<b>27</b>
<b>Assessed Value</b>	\$	<b>28,768,228</b>	<b>28,768,228</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.613467</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>535,476</b>	<b>535,476</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	613,556					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>613,556</b>					<b>34</b>
Footnotes			*				<b>35</b>

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## PROPERTY TAX EQUIVALENT (WATER)

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

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

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

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	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
<b>Total Source of Supply Plant</b>	<b>139,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,592</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>963,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>963,024</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	14,363				14,363	19 *
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>14,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,363</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	5,481,292	929,017	17,582		6,392,727	25
Services (345)	2,227,163	103,135	9,532		2,320,766	26
Meters (346)	1,107,232	43,003	29,019		1,121,216	27
Hydrants (348)	3,643,649	252,147	31,181		3,864,615	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>14,754,089</b>	<b>1,327,302</b>	<b>87,314</b>	<b>0</b>	<b>15,994,077</b>	
<b>GENERAL PLANT</b>						
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)	577,618	147,983	112,734		612,867	* 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)	229,665				229,665	38
Communication Equipment (397)	191,711				191,711	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	39,703				39,703	41
<b>Total General Plant</b>	<b>1,648,128</b>	<b>147,983</b>	<b>112,734</b>	<b>0</b>	<b>1,683,377</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,519,196</b>	<b>1,475,285</b>	<b>200,048</b>	<b>0</b>	<b>18,794,433</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>17,519,196</b>	<b>1,475,285</b>	<b>200,048</b>	<b>0</b>	<b>18,794,433</b>	

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

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

We purchased a replacement dump truck and a replacement cargo van (replaced a truck).

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.**

We retired a pick up truck and a dump truck.

**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 tests the water regularly to guarantee compliance with applicable standards.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	8,871,691				8,871,691	25
Services (345)	1,084,263	42,044			1,126,307	26
Meters (346)	919,521	9,000			928,521	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	152,479				152,479	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>11,027,954</b>	<b>51,044</b>	<b>0</b>	<b>0</b>	<b>11,078,998</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,027,954</b>	<b>51,044</b>	<b>0</b>	<b>0</b>	<b>11,078,998</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>11,027,954</b>	<b>51,044</b>	<b>0</b>	<b>0</b>	<b>11,078,998</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	102,671	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
<b>Total Source of Supply Plant</b>	<b>102,671</b>		<b>4,467</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	168,250	3.20%	7,753	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	635,070	4.40%	31,361	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>803,320</b>		<b>39,114</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	10,051	6.00%	862	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>10,051</b>		<b>862</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	868,123	1.90%	42,650	17
Transmission and Distribution Mains (343)	1,018,165	1.30%	77,181	18
Services (345)	1,820,495	2.90%	65,945	19
Meters (346)	479,292	5.50%	61,282	20
Hydrants (348)	948,562	2.20%	82,591	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>5,134,637</b>		<b>329,649</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	49,998	2.90%	3,331	23
Office Furniture and Equipment (391)	20,656	5.80%	1,373	24
Computer Equipment (391.1)	227,926	26.70%	107,382	25
Transportation Equipment (392)	338,088	13.30%	47,475	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	68,711	5.80%	0	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					107,138	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	107,138	
321					176,003	7
323					0	8
325					666,431	9
326					0	10
328					0	11
	0	0	0	0	842,434	
331					0	12
332					10,913	13
333					0	14
334					0	15
	0	0	0	0	10,913	
341					0	16
342					910,773	17
343	17,582				1,077,764	18
345	9,532				1,876,908	19
346	29,019				511,555	20
348	31,181				999,972	21
349					0	22
	87,314	0	0	0	5,376,972	
390					53,329	23
391					22,029	24
391.1					335,308	25
392	112,734		10,834		283,663	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	162,706	7.50%	15,728	<b>30</b>
Communication Equipment (397)	191,711	15.00%	0	<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	23,330	5.80%	2,303	<b>33</b>
<b>Total General Plant</b>	<b>1,083,126</b>		<b>177,592</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,133,805</b>		<b>551,684</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>7,133,805</b>		 <b>551,684</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					178,434	30
397					191,711	31
397.1					0	32
398					25,633	33
	112,734	0	10,834	0	1,158,818	
	200,048	0	10,834	0	7,496,275	
					0	34
	200,048	0	10,834	0	7,496,275	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,455,682	1.30%	115,332	18
Services (345)	824,970	2.90%	32,053	19
Meters (346)	537,197	5.50%	50,821	20
Hydrants (348)	49,472	2.20%	3,355	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>3,867,321</b>		<b>201,561</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					2,571,014	18
345					857,023	19
346					588,018	20
348					52,827	21
349					0	22
	0	0	0	0	4,068,882	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,867,321</b>		<b>201,561</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>3,867,321</b>		<b>201,561</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	4,068,882	
					0	34
	0	0	0	0	4,068,882	

## 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	192,713			192,713	1
February	210,195			210,195	2
March	195,264			195,264	3
April	178,908			178,908	4
May	178,642			178,642	5
June	208,759			208,759	6
July	216,785			216,785	7
August	221,528			221,528	8
September	205,377			205,377	9
October	173,421			173,421	10
November	152,924			152,924	11
December	188,392			188,392	12
<b>Total annual pumpage</b>	<b>2,322,908</b>	<b>0</b>	<b>0</b>	<b>2,322,908</b>	

## WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	2,322,908	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>2,322,908</b>	3
Less: Gallons (000's) sold:	1,981,696	4
Gallons (000's) entering distribution system but not sold:	<b>341,212</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	14,128	7
Gallons (000's) used for fire protection:	36,442	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	3,111	10
Subtotal Estimated Usage:	<b>53,681</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	48,115	13
Gallons (000's) lost due to service leaks or breaks:	26,051	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>213,365</b>	17
Subtotal of Estimated Losses:	<b>287,531</b>	18
Percentage of water entering distribution system sold:	<b>85%</b>	19
Percentage of unaccounted for water:	<b>9%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,168	22
Date of maximum: 07/30/2008		23
Cause of maximum: Normal summer usage		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,715	25
Date of minimum: 10/24/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,169,460	27
If water is purchased:		28
Vendor Name: MILWAUKEE WATER WORKS		29
Point of Delivery: 56 & NATIONAL AVE/ 77TH & PIERCE		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	86	32
Number of service breaks repaired this year:	10	33
Population served (estimate the number of individuals served):		34
Inside municipality?	60,370	35
Outside municipality?		36

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1967	1993	1960	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	154	128	0	9 10
Total capacity in gallons (actual)	1,500,000	1,500,000	4,000,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

## 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	492,488	3,923	3,693		492,718	1	
M	D	8.000	306,907	2,010	1,976		306,941	2	
M	D	10.000	6,229				6,229	3	
M	D	12.000	200,694	71	71		200,694	4	
M	D	16.000	57,822	154	157		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				15,875	8	
A	T	30.000	10,652				10,652	9	
<b>Total Within Municipality</b>			<b>1,096,340</b>	<b>6,158</b>	<b>5,897</b>	<b>0</b>	<b>1,096,601</b>		
M	T	30.000	5,865				5,865	10	
<b>Total Outside of Municipality</b>			<b>5,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,865</b>		
<b>Total Utility</b>			<b>1,102,205</b>	<b>6,158</b>	<b>5,897</b>	<b>0</b>	<b>1,102,466</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

**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 2008.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	6,722		37		6,685		1
M	0.750	6,809		43		6,766		2
M	1.000	4,331	94	21		4,404		3
M	1.250	305				305		4
L	1.250	1				1		5
L	1.500	3				3		6
M	1.500	387	4			391		7
M	2.000	475				475		8
L	2.000	24	2			26		9
M	3.000	67				67		10
M	4.000	101				101		11
M	6.000	228	10	3		235		12
M	8.000	204		2		202		13
M	10.000	1				1		14
M	12.000	14	2			16		15
<b>Total Utility</b>		<b>19,672</b>	<b>112</b>	<b>106</b>	<b>0</b>	<b>19,678</b>	<b>0</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

**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. However, new 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.

Schedule CZ-1 is used when it is not a City Project and the owner hires his own plumber to set up service.

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

No utility owned services not in service.

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### 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.
6. Do not include station meters in the meter inventory used to complete these tables.

**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	17,532	527	529		17,530	512	1
0.750	1,131	36	29		1,138	28	2
1.000	417	7	6		418	10	3
1.250	0				0		4
1.500	260	4	3		261	17	5
2.000	113		2	(1)	110	24	6
3.000	57	2			59	30	7
4.000	27				27	12	8
6.000	14			(1)	13	5	9
8.000	1				1	1	10
<b>Total:</b>	<b>19,552</b>	<b>576</b>	<b>569</b>	<b>(2)</b>	<b>19,557</b>	<b>639</b>	

**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	16,773	744	11	2	0	0	17,530	1
0.750	576	547	10	5	0	0	1,138	2
1.000	22	371	8	17	0	0	418	3
1.250	0	0	0	0	0	0	0	4
1.500	2	231	17	11	0	0	261	5
2.000	0	87	9	14	0	0	110	6
3.000	0	44	1	14	0	0	59	7
4.000	0	10	10	7	0	0	27	8
6.000	0	4	1	8	0	0	13	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>17,373</b>	<b>2,038</b>	<b>68</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>19,557</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

Per our query, we are "setting right" the number of meters.

**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 those first to be on the 20 year plan, we have not yet reached the 20 year mark yet with any of the meters. We re trying to maintain a scheedule of change-outs despite the fact that none of them are yet 20 years so as to catch whether there appears to be a year after which a larger percentage of meters are failing.

**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.**

Station meters are tested at least once every two years.

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

We have tested the 6 inch meters with the alternative sample testing plan 185.761, 25% and all of them tested accurately.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,623	60	64		2,619	2
<b>Total Fire Hydrants</b>	<b>2,623</b>	<b>60</b>	<b>64</b>	<b>0</b>	<b>2,619</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	703	*
Number of distribution system valves end of year:	5,929	
Number of distribution valves operated during year:	457	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

We are on a 5 year testing schedule for hydrants. 1/5 of all hydrants are tested each year.  
We test approximately 7% of our distribution valves each year.

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