



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST ALLIS MUNICIPAL WATER UTILITY

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

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KRIS HURTGEN

Title: SENIOR ACCOUNTANT

Office Address:

7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8251

Fax Number: (414) 302 - 8321

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: HON JAMES SENGSTOCK

Title: CHAIRPERSON, BOARD OF PUBLIC WORKS

Office Address:

7525 W. GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN KNEPEL CPA

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
20800 SWENSON DRIVE
P.O. BOX 0867
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: www.virchowkrause.com

Date of most recent audit report: 4/9/1999

Period covered by most recent audit: YEAR ENDING 12/31/98

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA

Title: MANAGER OF FINANCE

Office Address:
7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8252

Fax Number: (414) 302 - 8321

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

Name: JERRY WHITE

Title: CITY TREASURER

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

Telephone: (414) 302 - 8201

Fax Number: (414) 302 - 8321

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

Name: MICHAEL PERTMER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
6300 WEST MCGEOCH
WEST ALLIS, WI 53219

Telephone: (414) 302 - 8832

Fax Number: (414) 302 - 8889

E-mail Address:

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:
HON KURT KOPPLIN, ALDERMAN
HON RICHARD NARLOCK, ALDERMAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

HON JAMES SENGSTOCK, ALDERMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,454,865	5,165,881	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,280,380	3,530,242	2
Depreciation Expense (403)	364,226	351,749	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	673,207	669,480	5
Total Operating Expenses	4,317,813	4,551,471	
Net Operating Income	1,137,052	614,410	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,137,052	614,410	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(197,283)	(138,093)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	923	10
Miscellaneous Nonoperating Income (421)	4,318	1,062	11
Total Other Income	(192,965)	(136,108)	
Total Income	944,087	478,302	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,118	(641)	13
Total Miscellaneous Income Deductions	1,118	(641)	
Income Before Interest Charges	942,969	478,943	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	8,096	10,613	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	104,917	109,148	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	113,013	119,761	
Net Income	829,956	359,182	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	262,824	(96,358)	20
Balance Transferred from Income (433)	829,956	359,182	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,092,780	262,824	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
SALE OF SCRAP	2,946	6
SALE OF USED EQUIPMENT	1,372	7
Total (Acct. 421):	4,318	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
OTHER INCOME DEDUCTIONS	1,118	9
Total (Acct. 426):	1,118	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,886				1,886	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	199,169				199,169	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	199,169	0	0	0	199,169	
Net income (or loss)	(197,283)	0	0	0	(197,283)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	5,454,865	0	0	0	5,454,865	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,227				3,227	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	5,451,638	0	0	0	5,451,638		

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	531,603	321,563	853,166	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	155,321		155,321	5
Merchandising and jobbing	199,169		199,169	6
Other nonutility expenses			0	7
Water utility plant accounts	22,476		22,476	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	321,563	(321,563)	0	18
All other accounts			0	19
Total Payroll	1,230,132	0	1,230,132	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,999,380	23,253,307	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,557,561	7,226,169	2
Net Utility Plant	16,441,819	16,027,138	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	16,441,819	16,027,138	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,931,699	2,830,542	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	145,645	132,440	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,077,344	2,962,982	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,813	11,768	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	9,813	11,768	
Total Assets and Other Debits	19,528,976	19,001,888	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	1,092,780	262,824	28
Total Proprietary Capital	3,902,870	3,072,914	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,204,846	2,409,908	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,204,846	2,409,908	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	205,083	216,579	33
Payables to Municipality (233)	2,565,986	2,744,891	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	24,334	26,473	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	57,616	43,627	41
Total Current and Accrued Liabilities	2,853,019	3,031,570	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,568,241	10,487,496	49
Total Liabilities and Other Credits	19,528,976	19,001,888	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	23,819,361	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	180,019				7
Total Utility Plant	23,999,380	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,557,561	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	7,557,561	0	0	0	
Net Utility Plant	16,441,819	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	7,226,169				7,226,169	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	364,226				364,226	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	44,073				44,073	6
Accruals charged other						7
accounts (specify):						8
Transportation & Power Oper Equip	48,574				48,574	9
Salvage	9,201				9,201	10
Other credits (specify):						11
Loss on Asset Retirement (vehicle)	2,908				2,908	12
Total credits	468,982	0	0	0	468,982	13
Debits during year						14
Book cost of plant retired	114,849				114,849	15
Cost of removal	22,741				22,741	16
Other debits (specify):						17
					0	18
Total debits	137,590	0	0	0	137,590	19
Balance End of Year	7,557,561	0	0	0	7,557,561	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	145,645	132,440 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	145,645	132,440

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
General Obligation Bonds--1988	0	428	0	1
General Obligation Bonds--1989	0	428	0	2
General Obligation Bonds--1990	0	428	0	3
General Obligation Bonds--1991	0	428	0	4
General Obligation Bonds--1992	0	428	0	5
General Obligation Bonds--1993	535	428	1,605	6
General Obligation Bonds--1994	140	428	560	7
General Obligation Bonds--1995	100	428	499	8
General Obligation Bonds--1996	3,081	428	0	9
General Obligation Bonds--1997	30	428	208	10
General Obligation Bonds--1998	263	428	4,734	11
GENERAL OBLIGATION BONDS--1999	3,947	428	2,207	12
Total			9,813	
Unamortized premium on debt (251)				
NONE	0	428	0	13
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,810,090	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,810,090</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1991 GOB \$700,000	03/01/1991	03/01/1998	5.85%	0	1
1992 GOB \$1,000,000	04/01/1992	04/01/1999	5.82%	0	2
1993 GOB \$825,000	04/01/1993	04/01/2003	4.98%	330,000	3
1994 GOB \$200,000	04/01/1994	04/01/2004	4.40%	100,000	4
1995 GOB \$125,000	04/01/1995	04/01/2005	5.30%	76,724	5
1996 GOB \$148,817	02/01/1996	03/01/1999	3.96%	0	6
1996 GOB \$500,000	02/01/1996	02/01/2006	4.41%	350,000	7
1997 GOB \$200,000	05/01/1997	04/01/2007	5.05%	167,111	8
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	473,684	9
1998 GOB \$597,054, REF 90-92 DEBT	03/01/1998	06/01/2002	4.24%	457,327	10
1999 GOB \$250,000	02/23/1999	04/01/2009	4.51%	250,000	11
1990 GOB \$400,000	03/01/1990	03/01/1998	6.50%	0	12
Total for Account 223				<u>2,204,846</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	673,207	2
Charged electric department expense		3
Charged sewer department expense	31,886	4
Other (explain):		
CAPITAL COSTS	1,470	5
Total Accruals and other credits	706,563	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	86,664	7
PSC Remainder Assessment	6,343	8
Other (explain):		
1999 TAX EQUIVALENT	613,556	9
Total payments and other debits	706,563	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
General Obligation Bonds---3/1/90	0			0	2
General Obligation Bonds--3/1/91	0			0	3
General Obligation Bonds--4/1/92	1,476	1,475	2,950	1	4
General Obligation Bonds--4/1/93	5,295	18,181	19,181	4,295	5
General Obligation Bonds--4/1/94	1,328	4,687	4,895	1,120	6
General Obligation Bonds--4/1/95	1,170	4,211	4,368	1,013	7
General Obligation Bonds--2/1/96	7,292	15,196	16,269	6,219	8
General Obligation Bonds--5/1/97	2,287	8,558	8,755	2,090	9
General Obligation Bonds--1/15/98	5,539	21,418	21,665	5,292	10
General Obligation Bonds--3/1/98	2,086	21,768	22,234	1,620	11
GENERAL OBLIGATION BONDS--2/23/99		9,423	6,739	2,684	12
Subtotal	26,473	104,917	107,056	24,334	
Other Long-Term Debt (224)					
None	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	14
Subtotal	0	0	0	0	
Total	26,473	104,917	107,056	24,334	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,487,496	0	0	0	0	10,487,496	1
Add credits during year:							
For Services	42,268					42,268	2
For Mains	4,366					4,366	3
Other (specify):							
METERS & ROM'S	22,317					22,317	4
HYDRANTS	4,063					4,063	5
ASSESSMENTS	7,731					7,731	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	10,568,241	0	0	0	0	10,568,241	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,931,699	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	2,931,699	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):		0
Prepayments (165):		
NONE		17
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):		0
Payables to Municipality (233):		
DUE TO GENERAL FUND	1,141,413	23
LOCAL SEWER REVENUE PAYABLE	49,153	24
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT PAYABLE	1,030,244	25
DUE TO STORM SEWER FUND	345,176	26
Total (Acct. 233):	2,565,986	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	23,440,639	0	0	0	23,440,639	1
Materials and Supplies	139,042	0	0	0	139,042	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,391,865	0	0	0	7,391,865	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,527,868	0	0	0	10,527,868	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,659,948	0	0	0	5,659,948	
Net Operating Income	1,137,052	0	0	0	1,137,052	8
Net Operating Income as a percent of Average Net Rate Base						
	20.09%	N/A	N/A	N/A	20.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,810,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	677,802	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,487,892	
Net Income		
Net Income	829,956	5
Percent Return on Proprietary Capital	23.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

This was the first full year of the increased rates that went into effect on June 12, 1998. The impact of these rates affected only half of 1998, but were in effect for all of 1999.

Effective September 1, 1999; the utility increased rates in accordance with the Purchased Water Adjustment Clause in our rate order. This increase was due in direct effect to the rate increase filed by Milwaukee Water Works. Volume charges increased approximately 8%, public fire protection charges increased approximately 3%, and quarterly service charges increased approximately 6.7%.

5. Obligations incurred or assumed, excluding commercial paper.

Bond Issue on 2/23/99: \$250,000

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

The utility employed a new methodology regarding the cost of water utility equipment and water utility personnel on capital projects. In previous years, labor costs for time spent by water utility personnel working with contractors on capital projects was directly expensed. In 1999, a portion of that labor was capitalized based on project activity (i.e., prorated between capital items and maintenance items). In addition, a portion of equipment rental charges for use of water utility equipment on capital projects was also capitalized in 1999 based on project activity. In previous years, equipment rental was not included in the total cost of new capital items.

Identification and Ownership - Contacts (Page iv)

December 28, 2000

Ms. Kris Hurtgen, Senior Accountant
West Allis Municipal Water Utility
7525 West Greenfield Avenue
West Allis, WI 53214-4688

1999 Analytical Review DWCCA-6360-ELE

Dear Ms. Hurtgen:

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

During our review, we noted your comment in the Reservoirs, Standpipes, and Water Treatment Statistical schedule that Milwaukee fluoridates the water for West Allis. No water treatment statistics are reported on Page W-16. However, \$7,620 is reported in Account 332, Water Treatment Equipment, Page W-8, and \$4,611 is reported in Account 641, Chemicals, Page W-5. In your 2000 report, please explain the nature of the water treatment equipment reported in Account 332 and the chemicals used in Account 641 and why statistics are not reported on Page W-16.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6360.doc

cc: Mr. John Sengstock, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,300,020	1
Total Sales of Water	5,300,020	
Other Operating Revenues		
Forfeited Discounts (470)	48,782	2
Miscellaneous Service Revenues (471)	23,049	3
Rents from Water Property (472)	32,917	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	50,097	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	154,845	
Total Operating Revenues	5,454,865	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	1,885,721	8
Pumping Expenses (620-633)	145,319	9
Water Treatment Expenses (640-652)	29,262	10
Transmission and Distribution Expenses (660-678)	643,974	11
Customer Accounts Expenses (901-905)	122,587	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	453,517	14
Total Operation and Maintenance Expenses	3,280,380	
Other Operating Expenses		
Depreciation Expense (403)	364,226	15
Amortization Expense (404-407)	0	16
Taxes (408)	673,207	17
Total Other Operating Expenses	1,037,433	
Total Operating Expenses	4,317,813	
NET OPERATING INCOME	1,137,052	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	17,293	1,197,823	2,678,869	4
Commercial	2,035	705,021	1,071,141	5
Industrial	87	339,258	434,368	6
Total Metered Sales to General Customers (461)	19,415	2,242,102	4,184,378	
Private Fire Protection Service (462)	222		46,160	7
Public Fire Protection Service (463)	19,493		875,854	8
Other Sales to Public Authorities (464)	78	135,446	193,628	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	39,208	2,377,548	5,300,020	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None	None		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	875,854	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	875,854	
Forfeited Discounts (470):		
Customer late payment charges	48,782	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	48,782	
Miscellaneous Service Revenues (471):		
HYDRANT SERVICE CHARGE	20,225	7
MISCELLANEOUS METER CHARGE	2,824	8
Total Miscellaneous Service Revenues (471)	23,049	
Rents from Water Property (472):		
WATER TOWER REVENUE	32,917	9
Total Rents from Water Property (472)	32,917	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	49,932	11
Other (specify):		
MISC FEES	165	12
Total Other Water Revenues (474)	50,097	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	1,885,721	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,885,721	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	70,808	17
Pumping Labor and Expenses (624)	36,702	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	37,809	25
Total Pumping Expenses	145,319	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	4,611	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	24,651	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	29,262	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	124,793	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	30,660	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	25,242	39
Rents (666)	28,334	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,965	43
Maintenance of Transmission and Distribution Mains (673)	114,285	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	187,151	46
Maintenance of Meters (676)	33,172	47
Maintenance of Hydrants (677)	88,481	48
Maintenance of Miscellaneous Plant (678)	2,891	49
Total Transmission and Distribution Expenses	643,974	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	35,847	51
Customer Records and Collection Expenses (903)	83,513	52
Uncollectible Accounts (904)	3,227	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	122,587	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,725	56
Office Supplies and Expenses (921)	20,129	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,900	59
Property Insurance (924)	6,552	60
Injuries and Damages (925)	6,189	61
Employee Pensions and Benefits (926)	322,245	62
Regulatory Commission Expenses (928)	471	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	15,187	65
Rents (931)	3,335	66
Maintenance of General Plant (932)	47,784	67
Total Administrative and General Expenses	453,517	
 Total Operation and Maintenance Expenses	 3,280,380	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		18,692	2
Net property tax equivalent		594,864	
Social Security		72,000	3
PSC Remainder Assessment		6,343	4
Other (specify): NONE			5
Total tax expense		673,207	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204200				3
County tax rate	mills		7.106600				4
Local tax rate	mills		10.084100				5
School tax rate	mills		10.150800				6
Voc. school tax rate	mills		2.083200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.735800				9
Total tax rate	mills		31.364700				10
Less: state credit	mills		1.498100				11
Net tax rate	mills		29.866600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.084100				14
Combined School Tax Rate	mills		12.234000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.318100				17
Total Tax Rate	mills		31.364700				18
Ratio of Local and School Tax to Total	dec.		0.711567				19
Total tax net of state credit	mills		29.866600				20
Net Local and School Tax Rate	mills		21.252101				21
Utility Plant, Jan. 1	\$	23,253,307	23,253,307				22
Materials & Supplies	\$	132,440	132,440				23
Subtotal	\$	23,385,747	23,385,747				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	23,361,747	23,361,747				26
Assessment Ratio	dec.		0.979640				27
Assessed Value	\$	22,886,102	22,886,102				28
Net Local & School Rate	mills		21.252101				29
Tax Equiv. Computed for Current Year	\$	486,378	486,378				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	613,556					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	139,592		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	236,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	683,300		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	927,423	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,620		23
Total Water Treatment Plant	7,620	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			139,592	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	139,592	
PUMPING PLANT				
Land and Land Rights (320)			7,990	12
Structures and Improvements (321)			236,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			683,300	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	927,423	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,620	23
Total Water Treatment Plant	0	0	7,620	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,228,786		26
Transmission and Distribution Mains (343)	11,836,770	163,501	27
Fire Mains (344)	0		28
Services (345)	2,717,502	73,411	29
Meters (346)	1,749,873	84,728	30
Hydrants (348)	2,387,246	433,891	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,970,177	755,531	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	96,729		34
Office Furniture and Equipment (391)	18,302		35
Computer Equipment (391.1)	90,442	29,804	36
Transportation Equipment (392)	389,195	83,591	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,659	2,561	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	153,242	757	41
Communication Equipment (397)	189,172	49	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,364		44
Other Tangible Property (399)	0		45
Total General Plant	1,017,105	116,762	
Total utility plant in service directly assignable	23,061,917	872,293	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,061,917	872,293	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			2,228,786 26
Transmission and Distribution Mains (343)	525		11,999,746 27
Fire Mains (344)			0 28
Services (345)	1,650		2,789,263 29
Meters (346)	58,647		1,775,954 30
Hydrants (348)	36,748		2,784,389 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	97,570	0	21,628,138
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			96,729 34
Office Furniture and Equipment (391)			18,302 35
Computer Equipment (391.1)			120,246 36
Transportation Equipment (392)	17,279		455,507 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			60,220 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			153,999 41
Communication Equipment (397)			189,221 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			22,364 44
Other Tangible Property (399)			0 45
Total General Plant	17,279	0	1,116,588
Total utility plant in service directly assignable	114,849	0	23,819,361
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	114,849	0	23,819,361

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	67,354	2.70%	3,769	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	67,354		3,769	
PUMPING PLANT				
Structures and Improvements (321)	112,676	2.43%	5,738	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	383,821	4.42%	30,202	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	496,497		35,940	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	3,897	6.00%	457	17
Total Water Treatment Plant	3,897		457	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	491,353	1.86%	41,455	19
Transmission and Distribution Mains (343)	2,381,916	0.93%	110,806	20
Fire Mains (344)	0			21
Services (345)	2,075,463	2.09%	57,523	22
Meters (346)	500,062	5.00%	88,146	23
Hydrants (348)	678,526	1.59%	41,049	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,127,320		338,979	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					71,123	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	71,123	
321					118,414	8
322					0	9
323					0	10
324					0	11
325					414,023	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	532,437	
331					0	16
332					4,354	17
	0	0	0	0	4,354	
341					0	18
342					532,808	19
343	525	5,628			2,486,569	20
344					0	21
345	1,650	7,400			2,123,936	22
346	58,647	413	30		529,178	23
348	36,748	9,300	9,171		682,698	24
349					0	25
	97,570	22,741	9,201	0	6,355,189	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	25,703	2.27%	2,195	26
Office Furniture and Equipment (391)	15,359	5.88%	1,076	27
Computer Equipment (391.1)	82,172	25.00%	3,904	28
Transportation Equipment (392)	188,483	8.72%	37,342	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	54,909	5.88%	3,465	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	108,612	7.09%	11,232	33
Communication Equipment (397)	46,457	9.09%	17,198	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	9,406	5.88%	1,315	36
Other Tangible Property (399)	0			37
Total General Plant	<u>531,101</u>		<u>77,727</u>	
Total accum. prov. directly assignable	<u>7,226,169</u>		<u>456,872</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>7,226,169</u></u>		 <u><u>456,872</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					27,898	26
391					16,435	27
391.1					86,076	28
392	17,279			2,909	211,455	29
393					0	30
394					58,374	31
395					0	32
396					119,844	33
397					63,655	34
397.1					0	35
398					10,721	36
399					0	37
	17,279	0	0	2,909	594,458	
	114,849	22,741	9,201	2,909	7,557,561	
					0	38
	114,849	22,741	9,201	2,909	7,557,561	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	210,240			210,240	1
February	190,134			190,134	2
March	221,266			221,266	3
April	203,315			203,315	4
May	208,954			208,954	5
June	266,939			266,939	6
July	254,514			254,514	7
August	274,389			274,389	8
September	259,302			259,302	9
October	195,805			195,805	10
November	214,713			214,713	11
December	194,286			194,286	12
Total for year	2,693,857	0	0	2,693,857	
Less: Measured or estimated water used in main flushing and water treatment during year				46,787	13
Less: Other utility use				130	14
Other utility use explanation:					15
Test Bench Estimate					
Water pumped into distribution system				2,646,940	16
Less: Water sold				2,377,548	17
Losses and unaccounted for				269,392	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
We had 65 main breaks, 7 joint leaks, and 18 service leaks during 1999.					
We have just completed a three-year leak survey designed to identify leaks and reduce water loss.					
Maximum gallons pumped by all methods in any one day during reporting year				10,289	21
Date of maximum: 9/2/1999					22
Cause of maximum:					23
High Usage Day					
Minimum gallons pumped by all methods in any one day during reporting year				5,636	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				1,056,100	26
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					27
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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 STREET	MODEL 8000--84TH STREET	64663--96TH STREET	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	AC	9
Year Installed	1977	1977	1959	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH STREET	64663--96TH STREET	1150--BYPASS @ 96TH ST	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	AC	US	AC	22
Year Installed	1959	1998	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	250	150	25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	116TH & ROGERS TANK	84TH & ROGERS TANK	16TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1967	1993	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	154	128	0	6
Total capacity in gallons	1,500,000	1,500,000	4,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	496,081	117	946	0	495,252	1
M	D	8.000	301,586	1,656	0	0	303,242	2
M	D	10.000	6,229	0	0	0	6,229	3
M	D	12.000	197,439	0	0	0	197,439	4
M	D	16.000	57,822	0	0	0	57,822	5
M	T	16.000	4,462	0	0	0	4,462	6
A	T	24.000	1,216	0	0	0	1,216	7
M	T	24.000	15,875	0	0	0	15,875	8
A	T	30.000	10,652	0	0	0	10,652	9
Total Within Municipality			1,091,362	1,773	946	0	1,092,189	
M	T	30.000	5,865	0	0	0	5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,097,227	1,773	946	0	1,098,054	

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	6,770	0	0	0	6,770	18	1
M	0.750	7,056	0	29	0	7,027		2
L	1.000	1	0	0	0	1		3
M	1.000	4,002	5	0	0	4,007	2	4
L	1.250	1	0	0	0	1		5
M	1.250	301	0	0	0	301		6
M	1.500	354	15	0	0	369	2	7
L	1.500	5	0	0	0	5		8
L	2.000	25	0	0	0	25		9
M	2.000	467	0	0	0	467	2	10
M	3.000	67	0	0	0	67	2	11
M	4.000	96	0	0	0	96	2	12
M	6.000	193	1	0	0	194		13
M	8.000	180	0	0	0	180		14
M	10.000	1	0	0	0	1		15
M	12.000	13	0	0	0	13		16
Total Utility		19,532	21	29	0	19,524	28	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,406	1,200	1,203	0	17,403	1,816	1
0.750	1,727	36	28	0	1,735	0	2
1.000	445	0	33	0	412	40	3
1.250	28	0	4	0	24	0	4
1.500	269	16	0	0	285	40	5
2.000	129	0	0	0	129	77	6
3.000	58	0	1	0	57	22	7
4.000	28	0	3	0	25	25	8
6.000	15	0	0	0	15	15	9
8.000	1	0	0	0	1	1	10
Total:	20,106	1,252	1,272	0	20,086	2,036	

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	15,665	1,237	22	6	0	473	17,403	1
0.750	1,617	115	2	1	0	0	1,735	2
1.000	18	324	11	16	0	43	412	3
1.250	3	19	2	0	0	0	24	4
1.500	0	213	17	12	0	43	285	5
2.000	0	87	14	15	3	10	129	6
3.000	0	42	1	13	0	1	57	7
4.000	0	5	12	8	0	0	25	8
6.000	0	3	3	8	0	1	15	9
8.000	0	0	1	0	0	0	1	10
Total:	17,303	2,045	85	79	3	571	20,086	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,608	101	101		2,608	2
Total Fire Hydrants	2,608	101	101	0	2,608	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 1,004
 Number of distribution system valves end of year: 3,917
 Number of distribution valves operated during year: 984

WATER OPERATING SECTION FOOTNOTES

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

This figure is zero because we do not sell for resale.

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Transmission & Distribution Mains, Services, Meters, and Hydrants are all significantly lower than 1998 expenses. Part of this decrease is due to the change in methodology employed for labor and equipment used for capital projects. As explained on Page F-23, a portion of the labor and equipment costs was capitalized based on project activity (i.e., prorated between capital items and maintenance items).

In addition, the State Department of Transportation had two large capital projects in progress during 1999 in the City of West Allis (Hwy 100 and 92nd St). While most city-run capital projects last for several weeks, these two state-run capital projects lasted the entire construction season. These projects required a significant amount of water utility time in working with the Contractors. A portion of this labor was capitalized with new capital items added and a portion was expensed as maintenance. As mentioned above, the capitalized portion of the labor would reduce these maintenance expenses because in prior years most of this labor was directly expensed.

Also, since these two state projects required such a significant amount of water utility labor throughout the construction season, it may have reduced the amount of time available for maintenance on other streets. In other words, there was less time for maintenance in 1999 than is usually available in typical years.

Customer Records and Collection Expenses were significantly higher in 1999 as compared to prior years. This increase is attributable to overtime incurred to implement a new Water Utility Billing System that would be Y2K compliant.

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

OTHER TAX RATE: NON-LOCAL
Milwaukee Meteropolitan Sewerage District Tax

Water Utility Plant in Service (Page W-08)

EXPLANATION OF ALL ADDITIONS & RETIREMENTS > \$10,000

TRANSPORTATION EQUIPMENT:
We added the following pieces of equipment
1. Pick-up Trucks (2)-----\$35,856
2. Freightliner Service Van-----\$47,735

We retired the following vehicles:
1. Pick-up Truck-----\$8,969
2. Sedan-----\$8,309

Reservoirs, Standpipes & Water Treatment (Page W-16)

Water is floridated, but by Milwaukee Water Works, not by the West Allis Water Utility.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Main additions are financed primarily through Borrowings (Debt Issues) and Utility Earnings. During 1999; 1,386 feet of 8" main and 117 feet of 6" main were financed through borrowings and utility earnings.

In some instances main additions are financed through assessments. During 1999, 271 feet of 8" main installed on Euclid Avenue was financed through Special Assessments. Assessment rates for 1999 are as follows:

Single Main	Double Main	
Residential	\$22.72	\$26.21
Commercial	\$28.40	\$32.76
Industrial	\$34.09	\$39.31

Water Services (Page W-18)

New Services are financed mainly through Borrowings (Debt Issues) and Utility Earnings. However, services installed for a city project are financed by the developers/owners.

New services of note during 1999 include a 6" service for MATC financed through a special assessment (full cost), and 13 new 1-1/2" services installed for a boulevard sprinkler system. The sprinkler services were financed by the City of West Allis Public Works Department. Remaining services were financed through Utility Earnings or Borrowings.

When new services are installed in conjunction with a city project, customers are charged the contractor's bid price, plus 15% for engineering costs.

Schedule Cz-1 is used when a private owner hires his own plumber to set up service and no city project is involved.

Hydrants and Distribution System Valves (Page W-20)

Per Mike Lempke, Water Superintendent, he realizes our valve exercising and hydrant operating programs do not comply with PSC 185.87, and gives the following reasons:

1. Current organization of staff: In order to comply with this regulation, other necessary water utility functions would be jeopardized.
2. Perhaps records of actual valve exercised and used have not been properly recorded.