



3013 (02-02-05)

**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, 2004

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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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WEST ALLIS MUNICIPAL WATER UTILITY

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

**When was utility organized?** 1/1/1906

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** LARRY JANSEN

**Title:** SENIOR ACCOUNTANT

**Office Address:**

7525 W. GREENFIELD AVENUE  
WEST ALLIS, WI 53214

**Telephone:** (414) 302 - 8250

**Fax Number:** (414) 302 - 8255

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

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

**Name:** LARRY JANSEN

**Title:** SENIOR ACCOUNTANT

**Office Address:** CITY OF WEST ALLIS

7525 WEST GREENFIELD AVENUE  
WEST ALLIS, WI 53214

**Telephone:** (414) 302 - 8250

**Fax Number:** (414) 302 - 8255

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

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

**Name:** HON RICHARD NARLOCK, ALDERMAN

**Title:** CHAIRMAN

**Office Address:**

7525 WEST GREENFIELD AVE  
WEST ALLIS, WI 53214

**Telephone:** (414) 476 - 6215

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** TOM KARMAN

**Title:** PARTNER

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

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

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

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

**Date of most recent audit report:** 5/28/2004

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GARY SCHMID CPA

**Title:** MANAGER OF FINANCE/COMPTRROLLER

**Office Address:**

7525 W GREENFIELD AVENUE

WEST ALLIS, WI 53214

**Telephone:** (414) 302 - 8252

**Fax Number:** (414) 302 - 8321

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

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**Name:** MICHAEL PERTMER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

6300 WEST MCGEOCH

WEST ALLIS, WI 53219

**Telephone:** (414) 302 - 8832

**Fax Number:** (414) 302 - 8889

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

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**Name:** PAUL ZIEHLER

**Title:** CITY ADMINISTRATIVE OFFICER/CLERK/TREASURER

**Office Address:**

7525 W. GREENFIELD AVENUE

WEST ALLIS, WI 53214

**Telephone:** (414) 302 - 8201

**Fax Number:** (414) 302 - 8321

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

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**Name of utility commission/committee:** Board of Public Works

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**Names of members of utility commission/committee:**

HON LINDA DOBROWSKI, ALDERMAN/VICE-CHAIR

HON KURT KOPPLIN, ALDERMAN

**IDENTIFICATION AND OWNERSHIP**

**Names of members of utility commission/committee:**

HON RICHARD NARLOCK, ALDERMAN/CHAIR

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,502,763	6,070,538	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,282,147	4,575,533	2
Depreciation Expense (403)	217,037	277,069	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	674,248	675,570	5
<b>Total Operating Expenses</b>	<b>5,173,432</b>	<b>5,528,172</b>	
<b>Net Operating Income</b>	<b>329,331</b>	<b>542,366</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>329,331</b>	<b>542,366</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(23,493)	(17,846)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	2,032	46,112	11
<b>Total Other Income</b>	<b>(21,461)</b>	<b>28,266</b>	
<b>Total Income</b>	<b>307,870</b>	<b>570,632</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(152,991)	0	12
Other Income Deductions (426)	120,694	126,037	13
<b>Total Miscellaneous Income Deductions</b>	<b>(32,297)</b>	<b>126,037</b>	
<b>Income Before Interest Charges</b>	<b>340,167</b>	<b>444,595</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,136	2,264	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	66,143	71,002	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>69,279</b>	<b>73,266</b>	
<b>Net Income</b>	<b>270,888</b>	<b>371,329</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,257,453	2,137,743	20
Balance Transferred from Income (433)	270,888	371,329	21
Miscellaneous Credits to Surplus (434)	(123,286)	7,751,358	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,977	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>10,405,055</b>	<b>10,257,453</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,502,763		5,502,763	1
<b>Total (Acct. 400):</b>	<b>5,502,763</b>	<b>0</b>	<b>5,502,763</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,282,147		4,282,147	2
<b>Total (Acct. 401-402):</b>	<b>4,282,147</b>	<b>0</b>	<b>4,282,147</b>	
<b>Depreciation Expense (403):</b>				
Derived	217,037		217,037	3
<b>Total (Acct. 403):</b>	<b>217,037</b>	<b>0</b>	<b>217,037</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	674,248		674,248	5
<b>Total (Acct. 408):</b>	<b>674,248</b>	<b>0</b>	<b>674,248</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>329,331</b>	<b>0</b>	<b>329,331</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(23,493)		(23,493)	8
<b>Total (Acct. 415-416):</b>	<b>(23,493)</b>	<b>0</b>	<b>(23,493)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	0	0	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	[REDACTED]	0	0 12
SCRAP SALES	2,032	0	2,032 13
<b>Total (Acct. 421):</b>	<b>2,032</b>	<b>0</b>	<b>2,032</b>
<b>TOTAL OTHER INCOME:</b>	<b>(21,461)</b>	<b>0</b>	<b>(21,461)</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(152,991)	[REDACTED]	(152,991) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(152,991)</b>	<b>0</b>	<b>(152,991)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	120,694	120,694 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>120,694</b>	<b>120,694</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(152,991)</b>	<b>120,694</b>	<b>(32,297)</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	3,136	[REDACTED]	3,136 19
<b>Total (Acct. 428):</b>	<b>3,136</b>	<b>0</b>	<b>3,136</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	66,143	[REDACTED]	66,143 21
<b>Total (Acct. 430):</b>	<b>66,143</b>	<b>0</b>	<b>66,143</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>69,279</b>	<b>0</b>	<b>69,279</b>
<b>NET INCOME:</b>	<b>391,582</b>	<b>(120,694)</b>	<b>270,888</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,586,678	7,670,775	10,257,453 24
<b>Total (Acct. 216):</b>	<b>2,586,678</b>	<b>7,670,775</b>	<b>10,257,453</b>
<b>Balance Transferred from Income (433):</b>			
Derived	391,582	(120,694)	270,888 25
<b>Total (Acct. 433):</b>	<b>391,582</b>	<b>(120,694)</b>	<b>270,888</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR YEAR ADJUSTMENT	(123,286)	0	(123,286) 26
<b>Total (Acct. 434):</b>	<b>(123,286)</b>	<b>0</b>	<b>(123,286)</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<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	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,854,974</b>	<b>7,550,081</b>	<b>10,405,055</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,212				3,212	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	26,705				26,705	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>26,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,705</b>	
<b>Net income (or loss)</b>	<b>(23,493)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23,493)</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	5,502,763	0	0	0	5,502,763	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	9,059				9,059	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,493,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,493,704</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	750,531	429,613	1,180,144	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	165,214		165,214	5
Merchandising and jobbing	26,706		26,706	6
Other nonutility expenses			0	7
Water utility plant accounts	12,933		12,933	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	429,613	(429,613)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,384,997</b>	<b>0</b>	<b>1,384,997</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	22.5	1
Electric		2
Gas		3
Sewer	5	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 (101-107)	25,960,465	25,697,214	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,458,307	12,108,462	2
<b>Net Utility Plant</b>	<b>16,502,158</b>	<b>13,588,752</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>16,502,158</b>	<b>13,588,752</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
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	156,305	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,562,422	3,668,493	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)	151,414	143,454	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)	335	0	23
<b>Total Current and Accrued Assets</b>	<b>3,870,476</b>	<b>3,811,947</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	19,275	14,847	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>19,275</b>	<b>14,847</b>	
<b>Total Assets and Other Debits</b>	<b>20,391,909</b>	<b>17,415,546</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)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,405,055	10,257,453	28
<b>Total Proprietary Capital</b>	<b>13,215,145</b>	<b>13,067,543</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,483,968	1,591,164	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,483,968</b>	<b>1,591,164</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	419,234	257,723	33
Payables to Municipality (233)	2,026,978	2,375,453	34
Customer Deposits (235)	57,664		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	16,319	17,183	37
Matured Long-Term Debt (239)			38
Matured Interest (240)	0		39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	115,346	106,480	41
<b>Total Current and Accrued Liabilities</b>	<b>2,635,541</b>	<b>2,756,839</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	150,424		43
Other Deferred Credits (253)	2,906,831	0	44
<b>Total Deferred Credits</b>	<b>3,057,255</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>20,391,909</b>	<b>17,415,546</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	25,697,214	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)	15,034,415	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,824,509	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	101,541				9
<b>Total Utility Plant</b>	<b>25,960,465</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)	6,138,069	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,320,238	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>9,458,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,502,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	8,932,495				<b>8,932,495</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	217,037				<b>217,037</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,577				<b>23,577</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION & POWER OPI	66,396				<b>66,396</b>	<b>9</b>
Salvage	1,923				<b>1,923</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>308,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,933</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	43,537				<b>43,537</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10	3,059,822				<b>3,059,822</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,103,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,103,359</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>6,138,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,138,069</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,175,967				<b>3,175,967</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	120,694				<b>120,694</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,577				<b>23,577</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>144,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,271</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>0</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 (111.1)</b>	<b>3,320,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,320,238</b>	<b>26</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	0	0	1
<b>Other (specify):</b>					
None	0	0	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	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	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	151,414	143,454
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>151,414</b>	<b>143,454</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	131	428	1,182	1
GENERAL OBLIGATION BONDS--1998	263	428	3,419	2
GENERAL OBLIGATION BONDS--1999	116	428	1,617	3
GENERAL OBLIGATION BONDS--2000	800	428	0	4
GENERAL OBLIGATION BONDS-2001	150	428	2,400	5
GENERAL OBLIGATION BONDS-2002	125	428	2,125	6
GO REFUNDING BONDS-2002 FOR 1994	73	428	73	7
GO REFUNDING BONDS-2002 FOR 1995	101	428	0	8
GO REFUNDING BONDS-2002 FOR 1996	229	428	458	9
GO REFUNDING BONDS-2003 FOR 1997	580	428	2,319	10
GO REFUNDING BONDS-2004 FOR 2000	568	428	5,682	11
<b>Total</b>			<b>19,275</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				12
<b>Total</b>			<b>0</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>		
NONE		2
<b>Balance end of year</b>	<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)	
<b>Advances (223)</b>					
1996 GO PROMIS NOTES \$500,000 (PARTIAL REFU	02/01/1996	02/01/2003	4.27%	0	<b>1</b>
1997 GO PROMIS NOTES \$200,000	05/01/1997	04/01/2007	5.05%	0	<b>2</b>
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	315,789	<b>3</b>
1999 GOB \$250,000	02/23/1999	04/01/2018	4.51%	168,919	<b>4</b>
2000 GOB \$250,000	04/01/2000	04/01/2014	5.35%	37,500	<b>5</b>
2001 GOB \$300,000	04/01/2001	04/01/2020	4.75%	260,000	<b>6</b>
2002 GO REFUNDING PROMISSORY NOTES \$152,4	03/01/2002	04/01/2006	2.58%	51,230	<b>7</b>
2002 GO REFUNDING PROMISSORY NOTES \$39,1	03/01/2002	04/01/2005	2.58%	0	<b>8</b>
2002 GO REFUNDING PROMISSORY NOTES \$40,3	03/01/2002	04/01/2004	2.58%	0	<b>9</b>
2002 GO REFUNDING PROMISSORY NOTES \$83,7	03/01/2002	04/01/2003	2.58%	0	<b>10</b>
2002 GOB \$250,000	03/01/2002	04/01/2021	4.71%	222,857	<b>11</b>
2003 GO REFUNDING PROMISSORY NOTES \$74,2	04/01/2003	04/01/2007	2.07%	48,923	<b>12</b>
2004 GOB \$250,000	04/01/2004	04/01/2014	3.04%	225,000	<b>13</b>
003 GO REFUNDING \$156,250	04/01/2004	04/01/2014	2.51%	153,750	<b>14</b>
<b>Total for Account 223</b>				<b>1,483,968</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	695,111	2
Charged electric department expense		3
Charged sewer department expense	35,046	4
<b>Other (explain):</b>		
CAPITAL COSTS	1,048	5
<b>Total Accruals and other credits</b>	<b>731,205</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	621,000	6
Social Security taxes	102,761	7
PSC Remainder Assessment	7,444	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>731,205</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 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)	
<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	0	4,795	3,197	1,598	2
REFUNDING PROMIS NOTES -4/1/04	0	3,320	2,213	1,107	3
NONE	0			0	4
General Obligation Bonds--4/1/93	0			0	5
General Obligation Bonds--4/1/94	0			0	6
General Obligation Bonds--4/1/95	0			0	7
General Obligation Bonds--2/1/96	0			0	8
General Obligation Bonds--5/1/97	267	266	533	0	9
General Obligation Bonds--1/15/98	4,230	16,092	16,369	3,953	10
General Obligation Bonds--3/1/98	0			0	11
GENERAL OBLIGATION BONDS--2/23/99	2,126	8,087	8,227	1,986	12
GENERAL OBLIGATION BONDS--4/1/00	2,798	4,693	6,859	632	13
GENERAL OBLIGATION BONDS--4/1/01	3,301	12,860	12,976	3,185	14
GENERAL OBLIGATION BONDS--4/1/02	2,752	10,724	10,819	2,657	15
REFUNDING PROMIS NOTES (1993)-4/1/02	0			0	16
REFUNDING PROMIS NOTES (1994)-4/1/02	119	120	239	0	17
REFUNDING PROMIS NOTES (1995)-4/1/02	164	423	500	87	18
REFUNDING PROMIS NOTES (1996)-4/1/02	1,050	3,270	3,580	740	19
REFUNDING PROMIS NOTES (1996)-4-1-03	376	1,493	1,495	374	20
<b>Subtotal</b>	<b>17,183</b>	<b>66,143</b>	<b>67,007</b>	<b>16,319</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	21
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	22
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,183</b>	<b>66,143</b>	<b>67,007</b>	<b>16,319</b>	

### 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)
<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>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	3,562,422	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>3,562,422</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

### 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)
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>		<b>0</b>
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>		<b>0</b>
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
LOCAL SEWER REVENUE PAYABLE	525,213	23
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT PAYABLE	1,174,494	24
DUE TO STORM SEWER FUND	327,271	25
<b>Total (Acct. 233):</b>	<b>2,026,978</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,906,831	26
NONE		27
<b>Total (Acct. 253):</b>	<b>2,906,831</b>	

**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)	14,927,858	0	0	0	14,927,858	1
Materials and Supplies	147,434	0	0	0	147,434	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	7,535,282	0	0	0	7,535,282	4
Customer Advances for Construction					0	5
Regulatory Liability	1,453,415	0	0	0	1,453,415	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,086,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,086,595</b>	
Net Operating Income	329,331	0	0	0	329,331	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.41%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.41%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	3,059,822	0	0	0	3,059,822	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	152,991				152,991	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>2,906,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,906,831</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Milwaukee Metropolitan Sewerage District is the provider of Sewerage Service to the City of West Allis. This charge, while it is attributable to the Milwaukee Metropolitan Sewerage District, it is payable to the Sewer Funds within the city. The Water Utility is the only Utility that issues invoices and collects the money. Last years total was \$1,295,726.

The Local Sewer Revenue Payable is based upon the above situation. The Water Utility issues the invoices for all parties, and reimburses them upon collection, or upon due date of the invoice. Last years total was \$429,585.

The Due to Storm Sewer Fund is the same principal. Last years total was \$473,571.

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**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)	5,292,634	5,884,205	1
<b>Total Sales of Water</b>	<b>5,292,634</b>	<b>5,884,205</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	37,526	36,908	2
Miscellaneous Service Revenues (471)	25,955	26,633	3
Rents from Water Property (472)	102,170	76,527	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	44,478	46,265	6
<b>Total Other Operating Revenues</b>	<b>210,129</b>	<b>186,333</b>	
<b>Total Operating Revenues</b>	<b>5,502,763</b>	<b>6,070,538</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,236,641	2,318,983	7
Pumping Expenses (620-633)	168,743	166,612	8
Water Treatment Expenses (640-652)	29,350	30,649	9
Transmission and Distribution Expenses (660-678)	1,095,706	1,126,749	10
Customer Accounts Expenses (901-905)	176,148	106,224	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	575,559	826,316	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,282,147</b>	<b>4,575,533</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	217,037	277,069	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	674,248	675,570	16
<b>Total Other Operating Expenses</b>	<b>891,285</b>	<b>952,639</b>	
<b>Total Operating Expenses</b>	<b>5,173,432</b>	<b>5,528,172</b>	
<b>NET OPERATING INCOME</b>	<b>329,331</b>	<b>542,366</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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<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	17,367	1,130,735	2,684,802	4
Commercial	2,032	622,127	992,978	5
Industrial	81	330,502	458,614	6
<b>Total Metered Sales to General Customers (461)</b>	<b>19,480</b>	<b>2,083,364</b>	<b>4,136,394</b>	
Private Fire Protection Service (462)	239		51,126	7
Public Fire Protection Service (463)	19,563		881,151	8
Other Sales to Public Authorities (464)	80	133,692	223,963	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>39,362</b>	<b>2,217,056</b>	<b>5,292,634</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			1
<b>Total</b>		<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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	881,151	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>881,151</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	37,526	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>37,526</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT SERVICES	22,063	7
MISCELLANEOUS METER CHARGES	3,892	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>25,955</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER REVENUE (LEASES)	102,170	9
<b>Total Rents from Water Property (472)</b>	<b>102,170</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	44,478	11
<b>Other (specify):</b> NONE		12
<b>Total Other Water Revenues (474)</b>	<b>44,478</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>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	2,236,641	2,318,983	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>2,236,641</b>	<b>2,318,983</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	72,248	77,553	17
Pumping Labor and Expenses (624)	41,170	36,495	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	1,287	0	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	54,038	52,564	25
<b>Total Pumping Expenses</b>	<b>168,743</b>	<b>166,612</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	1,336	4,176	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	27,499	26,473	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	515	0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>29,350</b>	<b>30,649</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	70,326	130,687	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)	32,544	32,892	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	23,155	27,055	<b>39</b>
Rents (666)	50,715	31,111	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	10	272	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	9,818	7,009	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	480,940	420,176	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	215,213	269,163	<b>46</b>
Maintenance of Meters (676)	99,677	6,789	<b>47</b>
Maintenance of Hydrants (677)	109,044	199,751	<b>48</b>
Maintenance of Miscellaneous Plant (678)	4,264	1,844	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,095,706</b>	<b>1,126,749</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	47,619	38,077	<b>51</b>
Customer Records and Collection Expenses (903)	119,469	63,263	<b>52</b>
Uncollectible Accounts (904)	9,060	4,884	<b>53</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>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>176,148</b>	<b>106,224</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	28,957	5,780	56
Office Supplies and Expenses (921)	27,116	20,975	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	3,531	48,742	59
Property Insurance (924)	17,908	11,583	60
Injuries and Damages (925)	37,522	91,010	61
Employee Pensions and Benefits (926)	395,492	595,418	62
Regulatory Commission Expenses (928)	7,469	639	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	17,617	10,928	65
Rents (931)	0	5,143	66
Maintenance of General Plant (932)	39,947	36,098	67
<b>Total Administrative and General Expenses</b>	<b>575,559</b>	<b>826,316</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,282,147</b>	<b>4,575,533</b>	

### 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		24,967	21,158	2
<b>Net property tax equivalent</b>		<b>588,589</b>	<b>592,398</b>	
Social Security		79,135	76,670	3
PSC Remainder Assessment		6,524	6,502	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>674,248</b>	<b>675,570</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		0.200000				3
County tax rate	mills		5.799300				4
Local tax rate	mills		9.691200				5
School tax rate	mills		9.632700				6
Voc. school tax rate	mills		1.939000				7
Other tax rate - Local	mills		1.536900				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.799100</b>				<b>10</b>
Less: state credit	mills		2.509100				11
<b>Net tax rate</b>	mills		<b>26.290000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.691200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.571700</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.536900</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.799800</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.799100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791684</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.290000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.813385</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>25,697,214</b>	25,697,214				22
Materials & Supplies	\$	<b>143,454</b>	143,454				23
<b>Subtotal</b>	\$	<b>25,840,668</b>	<b>25,840,668</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>25,840,668</b>	<b>25,840,668</b>				<b>26</b>
Assessment Ratio	dec.		1.000000				27
<b>Assessed Value</b>	\$	<b>25,840,668</b>	<b>25,840,668</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.813385</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>537,832</b>	<b>537,832</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>613,556</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	139,592	0	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>139,592</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	7,990	0	12
Structures and Improvements (321)	236,133	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	712,760	0	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>956,883</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,589	1,774	23
<b>Total Water Treatment Plant</b>	<b>12,589</b>	<b>1,774</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)	0		139,592	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>139,592</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	7,990	12
Structures and Improvements (321)	0	0	236,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	0	0	712,760	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>956,883</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	0	0	14,363	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,363</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	50,000	0	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,243,898	855	26
Transmission and Distribution Mains (343)	3,908,006	86,115	27
Fire Mains (344)	0		28
Services (345)	2,022,002	13,949	29
Meters (346)	1,016,418	43,284	30
Hydrants (348)	3,193,844	39,392	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,434,168</b>	<b>183,595</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	114,862	0	34
Office Furniture and Equipment (391)	19,571	0	35
Computer Equipment (391.1)	138,823	3,011	36
Transportation Equipment (392)	518,988	67,082	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	67,487	0	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	201,306	1,188	41
Communication Equipment (397)	189,221	0	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	27,812	0	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,278,070</b>	<b>71,281</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,821,302</b>	<b>256,650</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,821,302</b>	<b>256,650</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	50,000	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)	0	0	2,244,753	26
Transmission and Distribution Mains (343)	0	0	3,994,121	27
Fire Mains (344)			0	28
Services (345)	0	0	2,035,951	29
Meters (346)	30,383		1,029,319	30
Hydrants (348)	13,154		3,220,082	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>43,537</b>	<b>0</b>	<b>12,574,226</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)				0 33
Structures and Improvements (390)	0	0	114,862	34
Office Furniture and Equipment (391)	0	0	19,571	35
Computer Equipment (391.1)	0	0	141,834	36
Transportation Equipment (392)	0	0	586,070	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0	0	67,487	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)	0	0	202,494	41
Communication Equipment (397)	0	0	189,221	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	0	0	27,812	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,349,351</b>	
<b>Total utility plant in service directly assignable</b>	<b>43,537</b>	<b>0</b>	<b>15,034,415</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>43,537</b>	<b>0</b>	<b>15,034,415</b>	

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	0	0	8,871,691 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	920,018 29
Meters (346)	0	0	882,904 30
Hydrants (348)	0	0	149,896 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>10,824,509</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>10,824,509</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>10,824,509</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)	86,199	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
<b>Total Source of Supply Plant</b>	<b>86,199</b>		<b>3,769</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	141,366	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)	509,341	4.42%	31,503	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>650,707</b>		<b>37,241</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,657	6.00%	809	17
<b>Total Water Treatment Plant</b>	<b>6,657</b>		<b>809</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	699,326	1.86%	41,745	19
Transmission and Distribution Mains (343)	2,835,438	0.93%	36,744	20
Fire Mains (344)	0			21
Services (345)	2,339,277	2.09%	42,552	22
Meters (346)	708,826	5.00%	51,144	23
Hydrants (348)	821,108	1.59%	50,992	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				89,968	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,968</b>	
321	0				147,104	8
322					0	9
323					0	10
324					0	11
325	0				540,844	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>687,948</b>	
331					0	16
332	0				7,466	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,466</b>	
341					0	18
342	0				741,071	19
343	0			(1,984,433)	887,749	20
344					0	21
345	0			(706,527)	1,675,302	22
346	30,383		1,923	(332,544)	398,966	23
348	13,154			(36,318)	822,628	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>7,403,975</b>		<b>223,177</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	38,121	2.27%	2,608	26
Office Furniture and Equipment (391)	19,571	5.88%	0	27
Computer Equipment (391.1)	138,823	25.00%	376	28
Transportation Equipment (392)	250,431	8.72%	30,757	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	67,487	5.88%	0	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	121,581	7.09%	18,144	33
Communication Equipment (397)	132,455	9.09%	17,200	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	16,488	5.88%	1,635	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>784,957</b>		<b>70,720</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,932,495</b>		<b>335,716</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>8,932,495</b>		<b>335,716</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)
349	43,537	0	1,923	(3,059,822)	0 25 4,525,716
390	0				40,729 26
391	0				19,571 27
391.1	0				139,199 28
392	0				281,188 29
393					0 30
394	0				67,487 31
395					0 32
396	0			(28,706)	111,019 33
397	0				149,655 34
397.1					0 35
398	0				18,123 36
399	0	0	0	(28,706)	0 37 826,971
	43,537	0	1,923	(3,088,528)	6,138,069
					0 38
	43,537	0	1,923	(3,088,528)	6,138,069

**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			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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	2,060,004	0.93%	82,507	20
Fire Mains (344)	0			21
Services (345)	725,401	2.09%	19,083	22
Meters (346)	352,488	4.97%	40,298	23
Hydrants (348)	38,074	1.59%	2,383	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	0				2,142,511 20
344	0				0 21
345	0				744,484 22
346	0				392,786 23
348	0				40,457 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<u>3,175,967</u>		<u>144,271</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>3,175,967</u>		<u>144,271</u>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<u><u>3,175,967</u></u>		<u><u>144,271</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0				0 25
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,320,238</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,320,238</u>
					0 38
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,320,238</u>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	192,728			<b>192,728</b>	1
February	173,982			<b>173,982</b>	2
March	202,542			<b>202,542</b>	3
April	185,199			<b>185,199</b>	4
May	179,465			<b>179,465</b>	5
June	225,440			<b>225,440</b>	6
July	218,857			<b>218,857</b>	7
August	240,663			<b>240,663</b>	8
September	220,107			<b>220,107</b>	9
October	192,833			<b>192,833</b>	10
November	181,215			<b>181,215</b>	11
December	179,495			<b>179,495</b>	12
<b>Total annual pumpage</b>	<b>2,392,526</b>	<b>0</b>	<b>0</b>	<b>2,392,526</b>	
Less: Water sold				2,217,056	13
Volume pumped but not sold				<b>175,470</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				34,975	16
Volume related to equipment/system malfunction				6,333	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>41,308</b>	19
Volume pumped but unaccounted for				<b>134,162</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes: N/A					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,189	24
Date of maximum: 8/1/2004					25
Cause of maximum: High Usage Day					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,191	27
Date of minimum: 12/25/2004					28
Total KWH used for pumping for the year				972,296	29
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					30
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					31

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	NONE	0	0	0	No	<b>1</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH ST	64663--96TH ST:L 1150--BYPASS @ 96TH ST		15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	US	AC	22 23
Year Installed	2003	1998	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	150	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	493,709	0	0	0	493,709	1
M	D	8.000	305,863	0	0	0	305,863	2
M	D	10.000	6,229	0	0	0	6,229	3
M	D	12.000	199,302	0	0	0	199,302	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
<b>Total Within Municipality</b>			<b>1,095,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,095,130</b>	
M	T	30.000	5,865	0	0	0	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>1,100,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100,995</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	6,731	0	0	0	6,731	22	1
M	0.750	6,999	0	0	0	6,999		2
L	1.000	0	1	0	(1)	0		3
M	1.000	4,053	0	0	0	4,053	3	4
L	1.250	1	0	0	0	1		5
M	1.250	305	0	0	0	305		6
M	1.500	383	0	0	0	383	3	7
L	1.500	5	0	0	0	5		8
L	2.000	24	0	0	0	24		9
M	2.000	474	0	0	0	474	2	10
M	3.000	67	0	0	0	67	2	11
M	4.000	101	0	0	0	101	2	12
M	6.000	212	0	0	0	212		13
M	8.000	182	0	0	0	182		14
M	10.000	1	0	0	0	1		15
M	12.000	14	0	0	0	14		16
<b>Total Utility</b>		<b>19,552</b>	<b>1</b>	<b>0</b>	<b>(1)</b>	<b>19,552</b>	<b>34</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	18,130	227	494	0	17,863	517	1
0.750	1,064	58	35	0	1,087	31	2
1.000	399	12	11	0	400	14	3
1.250	28	0	2	0	26	1	4
1.500	269	47	28	0	288	59	5
2.000	130	1	0	0	131	43	6
3.000	57	4	0	0	61	16	7
4.000	31	0	0	0	31	20	8
6.000	15	0	0	0	15	15	9
8.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>20,124</b>	<b>349</b>	<b>570</b>	<b>0</b>	<b>19,903</b>	<b>717</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	17,002	797	21	8	0	35	17,863	1
0.750	559	526	0	0	0	2	1,087	2
1.000	24	340	12	16	0	8	400	3
1.250	0	25	1	0	0	0	26	4
1.500	0	235	18	13	0	22	288	5
2.000	0	90	20	17	3	1	131	6
3.000	0	43	3	15	0	0	61	7
4.000	0	9	15	7	0	0	31	8
6.000	0	4	3	8	0	0	15	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>17,585</b>	<b>2,069</b>	<b>94</b>	<b>84</b>	<b>3</b>	<b>68</b>	<b>19,903</b>	

### 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	2,621	22	21		2,622	2
<b>Total Fire Hydrants</b>	<b>2,621</b>	<b>22</b>	<b>21</b>	<b>0</b>	<b>2,622</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:	881
Number of distribution system valves end of year:	5,905
Number of distribution valves operated during year:	248

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## WATER OPERATING SECTION FOOTNOTES

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

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

The Sanitary Sewerage Fund charges are based upon consumption of water used throughout the year. As such, we charge the Sewer Fund 1/2 of the Depreciation of the Meters for each year.

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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.

Customer Records and Collection Expense(903) is higher, in the past only the record keeping salaries were applied to the Water Utility. We are now including the costs of collecting the bills.

Administrative and General Salaries(920): New computer system allows us to charge directly for labor instead of allocations.

Injuries and Damages(925) are less than last year as there were fewer incidents reported.

Rents(666) are higher than previous as only rents for Public Works were included.

This year we are more accurately reflecting all spaces occupied.

Maintenance of Meters(676):A new program working with meters and roms increased the charges through this account.

Outside Services Employed(923): Fewer people were used throughout the year.

Operation Supervision and Engineering(660)  
: No major projects conducted in 2004 reduced greatly the amount of Engineering Costs.

Maintenance of Hydrants(677): Fewer people working on meters as the focus was on meters and roms.

Maintenance of Services(675): Fewer people in field to work in this area as the major focus was on meters and roms.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

Employee Pensions and Benefits(926) Fewer People and better computer system.

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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 is for the Capital Expenditures for the Milwaukee Metropolitan Sewerage District

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## WATER OPERATING SECTION FOOTNOTES

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

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

Amount included in additions for this year are for footage included in last years reports. Projects not completed until early in 2004. Projects were substantially complete in 2003. No new projects started in 2004.

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

**If Adjustments for any account are nonzero, please explain.**

Adjustment for Hydrant Account \$36,318 is the Amount transferred to the Plant Financed by Contribution Account on 2003, but not reflected in this Account in the 2003 Report.

### Water Services (Page W-22)

**Explain all reported Adjustments.**

Adjustment was necessary as there was no beginning quantity, the system would not close without me entering an addition and removing it with an adjustment as you cannot retire more than the beginning year quantity.

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

There was no financing as there was no activity. The system would not allow the report to close without entering fictitious numbers on the line with a zero as the beginning quantity.

**If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.**

System would not allow me to close schedule without quantity in 1.00" L Material line. there were no additions or deletions.

### Meters (Page W-23)

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

We are under a plan to inspect meters at least once every 10 years. This year due to fewer people in the field for various reasons we fell behind schedule. We will increase testing in 2005.

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

yes.

### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

The City of West Allis has a plan in place to operate hydrants at least every 5 years. We have been averaging about 3.5 years for most hydrants in the city. The plan for Distribution Valves is about every 8 years. 2004 was a down year as the number of employees for accomplishing this task was down to 7 employees. We currently have 11 for that purpose in 2005.