



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2006

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: KRIS MOEN

Title: FINANCE SUPERVISOR

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8251

Fax Number: (414) 302 - 8255

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: BOARD OF PUBLIC WORKS

Title:

Office Address:

7525 WEST GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: TOM KARMAN

Title: PARTNER

Office Address: SCHENK GOVERNMENT & NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (800) 676 - 0829

Fax Number: (902) 436 - 7808

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

Date of most recent audit report: 5/4/2006

Period covered by most recent audit: PERIOD ENDING DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA

Title: MANAGER OF FINANCE/COMPTRROLLER

Office Address:

7525 W GREENFIELD AVENUE

WEST ALLIS, WI 53214

Telephone: (414) 302 - 8252

Fax Number: (414) 302 - 8321

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

Name: MICHAEL PERTMER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

6300 WEST MCGEOCH

WEST ALLIS, WI 53219

Telephone: (414) 302 - 8832

Fax Number: (414) 302 - 8889

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

Name: PAUL ZIEHLER

Title: CITY ADMINISTRATIVE OFFICER/CLERK/TREASURER

Office Address:

7525 W. GREENFIELD AVENUE

WEST ALLIS, WI 53214

Telephone: (414) 302 - 8201

Fax Number: (414) 302 - 8321

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

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

HON LINDA DOBROWSKI, ALDERMAN/VICE-CHAIR

HON KURT KOPPLIN, ALDERMAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

HON RICHARD NARLOCK, ALDERMAN/CHAIR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,577,771	5,794,427	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,987,612	4,623,282	2
Depreciation Expense (403)	353,391	272,131	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	681,438	673,873	5
Total Operating Expenses	6,022,441	5,569,286	
Net Operating Income	(444,670)	225,141	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(444,670)	225,141	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	604	5,935	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	724	0	10
Miscellaneous Nonoperating Income (421)	41,827	105,602	11
Total Other Income	43,155	111,537	
Total Income	(401,515)	336,678	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(152,991)	(152,991)	12
Other Income Deductions (426)	178,173	127,121	13
Total Miscellaneous Income Deductions	25,182	(25,870)	
Income Before Interest Charges	(426,697)	362,548	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	8,311	2,270	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	121,337	87,573	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	129,648	89,843	
Net Income	(556,345)	272,705	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,677,760	10,405,055	20
Balance Transferred from Income (433)	(556,345)	272,705	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	14,787	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,106,628	10,677,760	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	5,577,771		5,577,771	1
Total (Acct. 400):	5,577,771	0	5,577,771	
Operation and Maintenance Expense (401-402):				
Derived	4,987,612		4,987,612	2
Total (Acct. 401-402):	4,987,612	0	4,987,612	
Depreciation Expense (403):				
Derived	353,391		353,391	3
Total (Acct. 403):	353,391	0	353,391	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	681,438		681,438	5
Total (Acct. 408):	681,438	0	681,438	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(444,670)	0	(444,670)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	604		604	8
Total (Acct. 415-416):	604	0	604	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON ASSESSMENTS	724	0	724 11
Total (Acct. 419):	724	0	724
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	35,828	35,828 12
SALE OF SCRAP	3,930		3,930 13
MISCELLANEOUS REVENUES AND FEES	2,069	0	2,069 14
Total (Acct. 421):	5,999	35,828	41,827
TOTAL OTHER INCOME:	7,327	35,828	43,155

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(152,991)	██████████	(152,991) 15
NONE		0	0 16
Total (Acct. 425):	(152,991)	0	(152,991)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	173,073	173,073 17
MISCELLANEOUS FEES	5,100	0	5,100 18
Total (Acct. 426):	5,100	173,073	178,173
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(147,891)	173,073	25,182

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	8,311	██████████	8,311 20
Total (Acct. 428):	8,311	0	8,311
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	121,337	██████████	121,337 22
Total (Acct. 430):	121,337	0	121,337

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	129,648	0	129,648
NET INCOME:	(419,100)	(137,245)	(556,345)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,151,628	7,526,132	10,677,760 25
Total (Acct. 216):	3,151,628	7,526,132	10,677,760
Balance Transferred from Income (433):			
Derived	(419,100)	(137,245)	(556,345) 26
Total (Acct. 433):	(419,100)	(137,245)	(556,345)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER FROM APPROPRIATED EARNED SURPLUS	14,787	0	14,787 28
Total (Acct. 435)--Debit:	14,787	0	14,787
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,717,741	7,388,887	10,106,628

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	604				604	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	604	0	0	0	604	

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	5,577,771	0	0	0	5,577,771	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	9,955				9,955	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,567,816	0	0	0	5,567,816	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,155,120	138,144	1,293,264	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	103,832		103,832	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	26,425		26,425	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	138,144	(138,144)	0	18
All other accounts			0	19
Total Payroll	1,423,521	0	1,423,521	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	22.5	1
Electric		2
Gas		3
Sewer	5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,605,351	26,978,318	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,381,885	9,864,172	2
Net Utility Plant	17,223,466	17,114,146	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	17,223,466	17,114,146	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(126,381)	452,322	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)	1,574,425	3,698,937	15
Other Accounts Receivable (143)	0	2,957	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	496,267	0	18
Materials and Supplies (151-163)	226,995	138,161	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	335	335	23
Total Current and Accrued Assets	2,171,641	4,292,712	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,218	16,750	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	34,218	16,750	
Total Assets and Other Debits	19,429,325	21,423,608	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)	0	(14,787)	27
Unappropriated Earned Surplus (216)	10,106,628	10,677,760	28
Total Proprietary Capital	12,916,718	13,473,063	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	3,343,628	2,583,968	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,343,628	2,583,968	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	222,739	228,184	33
Payables to Municipality (233)	0	2,216,113	34
Customer Deposits (235)	70,557	1,835	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	32,648	24,864	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	211,109	126,885	41
Total Current and Accrued Liabilities	537,053	2,597,881	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	31,077	3,822	42
Customer Advances for Construction (252)	0	11,034	43
Other Deferred Credits (253)	2,600,849	2,753,840	44
Total Deferred Credits	2,631,926	2,768,696	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,429,325	21,423,608	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	26,978,318	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	16,628,461	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,963,509	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)	13,381				9
Total Utility Plant	27,605,351	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	6,714,189	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,667,696	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	10,381,885	0	0	0	
Net Utility Plant	17,223,466	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	6,394,373				6,394,373	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	353,391				353,391	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	24,824				24,824	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION & POWER EQI	66,348				66,348	9
Salvage	5,679				5,679	10
Other credits (specify):						11
Depreciation chrgd to Sewer Utility	10,414				10,414	12
Depreciation chgd to Strom Utility	10,414				10,414	13
Deprecition chgd to Solid Waste	10,414				10,414	14
					0	15
Total credits	481,484	0	0	0	481,484	16
Debits during year						17
Book cost of plant retired	161,668				161,668	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	161,668	0	0	0	161,668	25
Balance end of year (111.1)	6,714,189	0	0	0	6,714,189	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,469,799				3,469,799	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	173,073				173,073	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	24,824				24,824	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	197,897	0	0	0	197,897	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	3,667,696	0	0	0	3,667,696	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	226,995	138,161	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	226,995	138,161	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GENERAL OBLIGATION BONDS - 2004	132	428	919	1
GENERAL OBLIGATION BONDS - 2006	1,318	428	19,776	2
GENERAL OBLIGATION BONDS--1998	263	428	2,893	3
GENERAL OBLIGATION BONDS--1999	115	428	1,386	4
GENERAL OBLIGATION BONDS--2000	0	428	0	5
GENERAL OBLIGATION BONDS-2001	150	428	2,100	6
GENERAL OBLIGATION BONDS-2002	125	428	1,875	7
GO REFUNDING BONDS-2002 FOR 1994	0	428	0	8
GO REFUNDING BONDS-2002 FOR 1995	0	428	0	9
GO REFUNDING BONDS-2002 FOR 1996	229	428	0	10
GO REFUNDING BONDS-2003 FOR 1997	725	428	724	11
GO REFUNDING BONDS-2004 FOR 2000	568	428	4,545	12
Total			34,218	
Unamortized premium on debt (251)				
GO REFUNDING BONDS - 2005	255	429	3,567	13
GO REFUNDING BONDS - 2006	1,211	429	18,166	14
GO REFUNDING BONDS - 2006C	623	429	9,344	15
Total			31,077	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 GO PROMIS NOTES \$500,000 (PARTIAL REFU	02/01/1996	02/01/2003	4.27%	0	1
1997 GO PROMIS NOTES \$200,000	05/01/1997	04/01/2007	5.05%	0	2
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	26,316	3
1999 GOB \$250,000	02/23/1999	04/01/2018	4.51%	155,405	4
2000 GOB \$250,000	04/01/2000	04/01/2014	5.35%	18,750	5
2001 GOB \$300,000	04/01/2001	04/01/2020	4.75%	30,000	6
2002 GO REFUNDING PROMISSORY NOTES \$39,11	03/01/2002	04/01/2005	2.58%	0	7
2002 GO REFUNDING PROMISSORY NOTES \$83,71	03/01/2002	04/01/2003	2.58%	0	8
2002 GOB \$250,000	03/01/2002	04/01/2021	4.71%	32,143	9
2003 GO REFUNDING PROMISSORY NOTES \$74,21	04/01/2003	04/01/2007	2.07%	24,764	10
2004 GOB \$250,000	04/01/2004	04/01/2014	3.04%	200,000	11
2005 GOB \$1,100,000	05/01/2005	04/01/2020	3.65%	1,030,000	12
2006 GO REFUNDING \$185,000	10/01/2006	04/01/2021	4.00%	185,000	13
2006 GO REFUNDING \$225,000	10/01/2006	10/01/2020	4.00%	225,000	14
2006 GO REFUNDING \$265,000	10/01/2006	04/01/2017	4.00%	265,000	15
2006 GOB \$1,000,000	05/01/2006	05/01/2021	4.52%	1,000,000	16
003 GO REFUNDING \$156,250	04/01/2004	04/01/2014	2.51%	151,250	17
Total for Account 223				3,343,628	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	676,338	2
Charged electric department expense		3
Charged sewer department expense	7,847	4
Other (explain):		
CAPITALIZED COSTS	2,022	5
Total Accruals and other credits	686,207	
Taxes paid during year:		
County, state and local taxes	613,556	6
Social Security taxes	67,883	7
PSC Remainder Assessment	4,768	8
Other (explain):		
NONE		9
Total payments and other debits	686,207	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GENERAL OBLIGATION BONDS--4/1/04	1,467	5,447	5,587	1,327	2
REFUNDING PROMIS NOTES 04-01-04	1,095	4,340	4,351	1,084	3
GENERAL OBLIGATION BONDS--05-01-05	10,023	38,714	39,174	9,563	4
GENERAL OBLIGATION BONDS--5/01/2006	0	29,050	18,156	10,894	5
GENERAL REFUNDING BONDS--10/01/2006A	0	2,250		2,250	6
GENERAL REFUNDING BONDS--10/01/2006B	0	2,650		2,650	7
GENERAL REFUNDING BONDS--10/01/2006C	0	1,850		1,850	8
General Obligation Bonds--1/15/98	3,674	10,743	14,131	286	9
General Obligation Bonds--5/1/97	0			0	10
General Obligation Bonds--3/1/98	0			0	11
GENERAL OBLIGATION BONDS--2/23/99	1,847	6,973	7,112	1,708	12
GENERAL OBLIGATION BONDS--4/1/00	475	1,193	1,429	239	13
GENERAL OBLIGATION BONDS--4/1/01	3,070	9,275	12,008	337	14
GENERAL OBLIGATION BONDS--4/1/02	2,562	7,810	10,043	329	15
REFUNDING PROMIS NOTES (1993)-4/1/02	0			0	16
REFUNDING PROMIS NOTES (1994)-4/1/02	0			0	17
REFUNDING PROMIS NOTES (1995)-4/1/02	0			0	18
REFUNDING PROMIS NOTES (1996)-4/1/02	397	397	794	0	19
REFUNDING PROMIS NOTES (1996)-4-1-03	254	645	768	131	20
Subtotal	24,864	121,337	113,553	32,648	
Other Long-Term Debt (224)					
None	0			0	21
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	22
Subtotal	0	0	0	0	
Total	24,864	121,337	113,553	32,648	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,574,425	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,574,425	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
ITEMS PLACED ON TAX ROLL	496,267	16
Total (Acct. 145):	496,267	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,600,849	24
NONE		25
Total (Acct. 253):	2,600,849	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	16,266,665	0	0	0	16,266,665	1
Materials and Supplies	182,578	0	0	0	182,578	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,554,281	0	0	0	6,554,281	4
Customer Advances for Construction					0	5
Regulatory Liability	2,677,344	0	0	0	2,677,344	6
NONE					0	7
Average Net Rate Base	7,217,618	0	0	0	7,217,618	
Net Operating Income	(444,670)	0	0	0	(444,670)	8
Net Operating Income as a percent of Average Net Rate Base	-6.16%	N/A	N/A	N/A	-6.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,753,840	0	0	0	2,753,840	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	152,991	0	0	0	152,991	3
Other (specify):						
NONE					0	4
Balance End of Year	2,600,849	0	0	0	2,600,849	

FINANCIAL SECTION FOOTNOTES

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

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

This is the amount of Delinquent Accounts Receivable that was transferred to the Tax Roll and Remains Unpaid as of December 31, 2006. Original Transfer was \$668,478.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Note that we have had a change in the person responsible for correspondence concerning this report is new since the 2005 report. We currently have an interim contact, so we expect a new contact for the 2007 report as well.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,410,821	5,573,092	1
Total Sales of Water	5,410,821	5,573,092	
Other Operating Revenues			
Forfeited Discounts (470)	39,176	38,751	2
Miscellaneous Service Revenues (471)	18,145	21,333	3
Rents from Water Property (472)	84,252	116,370	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	25,377	44,881	6
Total Other Operating Revenues	166,950	221,335	
Total Operating Revenues	5,577,771	5,794,427	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,164,883	2,299,390	7
Pumping Expenses (620-633)	172,753	192,628	8
Water Treatment Expenses (640-652)	24,806	25,192	9
Transmission and Distribution Expenses (660-678)	1,336,696	1,194,521	10
Customer Accounts Expenses (901-905)	162,359	196,763	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	1,126,115	714,788	13
Total Operation and Maintenance Expenses	4,987,612	4,623,282	
Other Operating Expenses			
Depreciation Expense (403)	353,391	272,131	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	681,438	673,873	16
Total Other Operating Expenses	1,034,829	946,004	
Total Operating Expenses	6,022,441	5,569,286	
NET OPERATING INCOME	(444,670)	225,141	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	91	100	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	91	100	
Metered Sales to General Customers (461)				
Residential	17,365	962,445	2,711,593	4
Commercial	2,043	640,416	1,149,866	5
Industrial	75	266,289	333,505	6
Total Metered Sales to General Customers (461)	19,483	1,869,150	4,194,964	
Private Fire Protection Service (462)	282		51,100	7
Public Fire Protection Service (463)	19,562		921,759	8
Other Sales to Public Authorities (464)	79	196,126	242,898	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	39,407	2,065,367	5,410,821	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	921,759	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	921,759	
Forfeited Discounts (470):		
Customer late payment charges	39,176	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	39,176	
Miscellaneous Service Revenues (471):		
HYDRANT SERVICES	14,825	7
MISCELLANEOUS METER CHARGES	3,320	8
Total Miscellaneous Service Revenues (471)	18,145	
Rents from Water Property (472):		
WATER TOWER LEASES	84,252	9
Total Rents from Water Property (472)	84,252	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	25,377	11
Other (specify): NONE		12
Total Other Water Revenues (474)	25,377	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	2,164,883	2,299,390	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	2,164,883	2,299,390	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	89,084	99,390	17
Pumping Labor and Expenses (624)	42,685	59,490	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	1,570	1,812	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)	39,414	31,936	25
Total Pumping Expenses	172,753	192,628	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	3,063	2,713	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	21,743	22,479	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	24,806	25,192	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	155,214	157,989	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	57,257	51,535	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	3,244	9,273	39
Rents (666)	13,544	13,514	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,994	5,185	43
Maintenance of Transmission and Distribution Mains (673)	715,304	641,336	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	163,120	163,641	46
Maintenance of Meters (676)	61,540	43,075	47
Maintenance of Hydrants (677)	155,382	102,904	48
Maintenance of Miscellaneous Plant (678)	3,097	6,069	49
Total Transmission and Distribution Expenses	1,336,696	1,194,521	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	41,050	43,999	51
Customer Records and Collection Expenses (903)	111,354	147,759	52
Uncollectible Accounts (904)	9,955	5,005	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	162,359	196,763	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	38,577	51,187	56
Office Supplies and Expenses (921)	25,968	26,241	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	13,505	17,937	59
Property Insurance (924)	17,463	18,899	60
Injuries and Damages (925)	260,510	43,918	61
Employee Pensions and Benefits (926)	706,061	475,746	62
Regulatory Commission Expenses (928)	6,135	5,691	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	33,208	45,713	65
Rents (931)	4,500	6,500	66
Maintenance of General Plant (932)	20,188	22,956	67
Total Administrative and General Expenses	1,126,115	714,788	
Total Operation and Maintenance Expenses	4,987,612	4,623,282	

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		24,846	25,136	2
Net property tax equivalent		588,710	588,420	
Social Security		87,960	81,352	3
PSC Remainder Assessment		4,768	4,101	4
Other (specify): NONE			0	5
Total tax expense		681,438	673,873	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.178000				2
County tax rate	mills		5.037100				3
Local tax rate	mills		8.486100				4
School tax rate	mills		8.240400				5
Voc. school tax rate	mills		1.794900				6
Other tax rate - Local	mills		1.318600				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.055100				9
Less: state credit	mills		2.325100				10
Net tax rate	mills		22.730000				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.486100				12
Combined School Tax Rate	mills		10.035300				13
Other Tax Rate - Local	mills		1.318600				14
Total Local & School Tax	mills		19.840000				15
Total Tax Rate	mills		25.055100				16
Ratio of Local and School Tax to Total	dec.		0.791855				17
Total tax net of state credit	mills		22.730000				18
Net Local and School Tax Rate	mills		17.998859				19
Utility Plant, Jan. 1	\$	26,978,318	26,978,318				20
Materials & Supplies	\$	138,161	138,161				21
Subtotal	\$	27,116,479	27,116,479				22
Less: Plant Outside Limits	\$	24,000	24,000				23
Taxable Assets	\$	27,092,479	27,092,479				24
Assessment Ratio	dec.		1.000000				25
Assessed Value	\$	27,092,479	27,092,479				26
Net Local & School Rate	mills		17.998859				27
Tax Equiv. Computed for Current Year	\$	487,634	487,634				28
Tax Equivalent per 1994 PSC Report	\$	613,556					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	613,556					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	139,592		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	236,133	6,141	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		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	956,883	6,141	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,363		23
Total Water Treatment Plant	14,363	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			139,592 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	139,592
PUMPING PLANT			
Land and Land Rights (320)			7,990 12
Structures and Improvements (321)			242,274 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 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	963,024
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			14,363 23
Total Water Treatment Plant	0	0	14,363

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,244,753		26
Transmission and Distribution Mains (343)	4,590,661	321,369	27
Fire Mains (344)	0		28
Services (345)	2,170,829	16,614	29
Meters (346)	1,049,677	49,897	30
Hydrants (348)	3,329,506	145,966	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,435,426	533,846	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	114,862		34
Office Furniture and Equipment (391)	20,181	1,231	35
Computer Equipment (391.1)	141,834	312,026	36
Transportation Equipment (392)	569,626	29,824	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	67,776	935	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	227,294	1,256	41
Communication Equipment (397)	189,221		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	27,812		44
Other Tangible Property (399)	0		45
Total General Plant	1,358,606	345,272	
Total utility plant in service directly assignable	15,904,870	885,259	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,904,870	885,259	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			50,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,244,753 26
Transmission and Distribution Mains (343)	3,787		4,908,243 27
Fire Mains (344)			0 28
Services (345)	2,275		2,185,168 29
Meters (346)	33,710		1,065,864 30
Hydrants (348)	27,695		3,447,777 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	67,467	0	13,901,805
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			114,862 34
Office Furniture and Equipment (391)			21,412 35
Computer Equipment (391.1)	60,621		393,239 36
Transportation Equipment (392)	33,580		565,870 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			68,711 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			228,550 41
Communication Equipment (397)			189,221 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			27,812 44
Other Tangible Property (399)			0 45
Total General Plant	94,201	0	1,609,677
Total utility plant in service directly assignable	161,668	0	16,628,461
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	161,668	0	16,628,461

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	8,871,691		27
Fire Mains (344)	0		28
Services (345)	1,008,433	25,718	29
Meters (346)	897,636	10,110	30
Hydrants (348)	149,921		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,927,681	35,828	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	10,927,681	35,828	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,927,681	35,828	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			8,871,691 27
Fire Mains (344)			0 28
Services (345)			1,034,151 29
Meters (346)			907,746 30
Hydrants (348)			149,921 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	10,963,509
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	10,963,509
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,963,509

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	93,737	3.20%	4,467	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	93,737		4,467	
PUMPING PLANT				
Structures and Improvements (321)	152,843	2.90%	7,654	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	572,348	4.40%	31,361	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	725,191		39,015	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	8,328	6.00%	861	17
Total Water Treatment Plant	8,328		861	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	782,823	1.90%	42,650	19
Transmission and Distribution Mains (343)	911,922	1.30%	61,744	20
Fire Mains (344)	0			21
Services (345)	1,707,841	2.90%	63,162	22
Meters (346)	416,265	5.50%	58,177	23
Hydrants (348)	861,909	2.20%	74,549	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					98,204	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	98,204	
321					160,497	8
322					0	9
323					0	10
324					0	11
325					603,709	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	764,206	
331					0	16
332					9,189	17
	0	0	0	0	9,189	
341					0	18
342					825,473	19
343	3,787				969,879	20
344					0	21
345	2,275				1,768,728	22
346	33,710				440,732	23
348	27,695				908,763	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,680,760		300,282	
GENERAL PLANT				
Structures and Improvements (390)	43,336	2.90%	3,331	26
Office Furniture and Equipment (391)	19,589	5.80%	36	27
Computer Equipment (391.1)	139,951	26.70%	42,408	28
Transportation Equipment (392)	298,899	13.30%	48,837	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	67,504	5.80%	36	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	130,465	7.50%	17,510	33
Communication Equipment (397)	166,855	15.00%	17,408	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	19,758	5.80%	1,614	36
Other Tangible Property (399)	0			37
Total General Plant	886,357		131,180	
Total accum. prov. directly assignable	6,394,373		475,805	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	6,394,373		475,805	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>67,467</u>	0	0	0	<u>4,913,575</u>
390					46,667 26
391					19,625 27
391.1	60,621				121,738 28
392	33,580		5,679		319,835 29
393					0 30
394					67,540 31
395					0 32
396					147,975 33
397					184,263 34
397.1					0 35
398					21,372 36
399					0 37
	<u>94,201</u>	0	5,679	0	<u>929,015</u>
	<u>161,668</u>	0	5,679	0	<u>6,714,189</u>
					0 38
	<u>161,668</u>	0	5,679	0	<u>6,714,189</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	2,225,018	0.93%	115,332
Fire Mains (344)	0		21
Services (345)	764,636	2.09%	29,617
Meters (346)	437,299	4.97%	49,648
Hydrants (348)	42,846	1.59%	3,300

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					2,340,350 20
344					0 21
345					794,253 22
346					486,947 23
348					46,146 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	<u>3,469,799</u>		<u>197,897</u>
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>3,469,799</u>		<u>197,897</u>
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	<u><u>3,469,799</u></u>		<u><u>197,897</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 25
	0	0	0	0	3,667,696
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	3,667,696
					0 38
	0	0	0	0	3,667,696

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	197,605			197,605	1
February	168,207			168,207	2
March	182,794			182,794	3
April	166,381			166,381	4
May	205,213			205,213	5
June	216,284			216,284	6
July	230,497			230,497	7
August	206,574			206,574	8
September	211,424			211,424	9
October	192,780			192,780	10
November	177,036			177,036	11
December	159,918			159,918	12
Total annual pumpage	2,314,713	0	0	2,314,713	
Less: Water sold				2,065,367	13
Volume pumped but not sold				249,346	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				38,072	16
Volume related to equipment/system malfunction				1,002	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				39,074	19
Volume pumped but unaccounted for				210,272	20
Percent of water lost				9%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,337	24
Date of maximum: 7/31/2006					25
Cause of maximum:					26
Normal summer usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,004	27
Date of minimum: 11/24/2006					28
Total KWH used for pumping for the year				1,002,582	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	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	492,387	1,417	1,355	0	492,449	1
M	D	8.000	306,128	1,228	417	0	306,939	2
M	D	10.000	6,229	0	0	0	6,229	3
M	D	12.000	200,710	0	7	0	200,703	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	5	0	1,211	7
M	T	24.000	15,875	0	0	0	15,875	8
A	T	30.000	10,652	0	0	0	10,652	9
Total Within Municipality			1,095,481	2,645	1,784	0	1,096,342	
M	T	30.000	5,865	0	0	0	5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,101,346	2,645	1,784	0	1,102,207	

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	4	0	6,727	21	1
M	0.750	6,868	16	12	0	6,872		2
L	1.000	0	1		(1)	0		3
M	1.000	4,259	0	0	0	4,259	2	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	2	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	2	2	0	101	2	12
M	6.000	219	2	2	0	219		13
M	8.000	208	0	0	0	208		14
M	10.000	1	0	0	0	1		15
M	12.000	14	0	0	0	14		16
Total Utility		19,660	21	20	(1)	19,660	31	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,840	372	365	0	17,847	371	1
0.750	854	0	22	0	832	15	2
1.000	405	8	10	0	403	10	3
1.250	11	1	0	0	12	2	4
1.500	255	47	50	0	252	188	5
2.000	112	1	0	0	113	76	6
3.000	58	0	0	0	58	44	7
4.000	29	0	1	0	28	28	8
6.000	14	0	0	0	14	14	9
8.000	1	0	0	0	1	1	10
Total:	19,579	429	448	0	19,560	749	

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	17,026	793	21	7	0	0	17,847	1
0.750	316	516	0	0	0	0	832	2
1.000	21	356	9	17	0	0	403	3
1.250	0	11	1	0	0	0	12	4
1.500	2	221	16	13	0	0	252	5
2.000	0	88	12	13	0	0	113	6
3.000	0	43	1	14	0	0	58	7
4.000	0	9	12	7	0	0	28	8
6.000	0	3	3	8	0	0	14	9
8.000	0	0	1	0	0	0	1	10
Total:	17,365	2,040	76	79	0	0	19,560	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,622	50	50		2,622	2
Total Fire Hydrants	2,622	50	50	0	2,622	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,012
Number of distribution system valves end of year:	5,917
Number of distribution valves operated during year:	405

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

We do not sell water to others for resale.

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

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

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

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.

Water Operation Maintenance Expense (903)- Customer Records and Collection Expenses. New computer system charges employees to assigned departments. This accounts for more of the fringe benefits reducing the amounts to be allocated. Amount allocated in 2005 was \$12,840 and the amount in 2006 was \$100.

Maintenance of Meters (676) Annual Expenditures vary from year to year. 2004 was \$99,677

Injurie and Damages (925) We had one costly claim in excess of \$200,000. It was a back injury.

Employee Pensions and Benefits (926) Medical insurance for retired water employees was \$172,000. This amount was included in the general fund in 2005.

Administrative and General Salaries (920) Salary expense charged to this account vary from year to year. \$51,187 in 2005 \$28,957 in 2004.

Miscellaneous General Expenses (930) Expense charged to this account vary from year to year. \$45,713 in 2005 \$17,617 in 2004

Pumping Labor and Expenses (624)Expense charged to this account vary from year to year. \$59,490 in 2005 \$41,170 in 2004

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

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

Other Tax Rate Local is the assessment for the Capital Improvements for the Milwaukee Metropolitan Sewerage District.

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

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

Computer Equipment financed by Utility (391.1) New Computer Software was purchased and implemented in February of 2006. The old system was no longer supported by provider.

WATER OPERATING SECTION FOOTNOTES

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

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

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

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

General footnotes

Depreciation rates taken from rate case approved to start October 1, 2006.

Water Mains (Page W-21)

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

Main Additions are mainly financed through borrowings (Debt Issues) and Utility Earnings, and in rare instances are done through assessments. In 2006 there were no main assessments.

Water Services (Page W-22)

Explain all reported Adjustments.

For 1.000 L Services, none existed, none were added, none were deleted. Could not delete line. System would not let me close report without recording activity on that line.

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

See item number 2 net of additions and removed plus adjustments is zero.

Meters (Page W-23)

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

We have adopted the 20 year replacement schedule. Workers Comp Claims and manpower shortages make this schedule difficult to maintain.

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