



3013 (02-05-09)

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, 2009

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

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

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I GARY SCHMID of
(Person responsible for accounts)

West Allis Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2010
(Date)

COMPTROLLER, MANAGER OF FINANCE
(Title)

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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: KRISTEN VICTORY

Title: UTILITY ACCOUNTANT

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8250

Fax Number: (414) 302 - 8255

Email Address: kvictory@ci.west-allis.wi.us

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

Name: GARY BARCZAK

Title: PRESIDENT BOARD OF PUBLIC WORKS

Office Address:

721 S 110 ST
WEST ALLIS, WI 53214

Telephone: (414) 774 - 0495

Fax Number: (414) 302 - 8255

Email Address: webmaster@ci.west-allis.wi.us

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

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

Name: TOM KARMAN

Title: PARTNER

Office Address: SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS

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

Telephone: (800) 676 - 0829

Fax Number: (902) 436 - 7808

Email Address: tom.karman@schencksolutions.com

Date of most recent audit report: 6/23/2009

Period covered by most recent audit: THE YEAR ENDED 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA

Title: MANAGER OF FINANCE/COMPTRROLLER

Office Address:

7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8252

Fax Number: (414) 302 - 8255

Email Address: gschmid@ci.west-allis.wi.us

Name: KRIS MOEN

Title: FINANCE SUPERVISOR

Office Address:

7525 W GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8251

Fax Number: (414) 302 - 8255

Email Address: kmoen@ci.west-allis.wi.us

Name: MICHAEL LEWIS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

7525 W GREENFIELD AVE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8372

Fax Number: (414) 302 - 8366

Email Address: mlewis@ci.west-allis.wi.us

Name: PAUL ZIEHLER

Title: CITY ADMINISTRATIVE OFFICER/CLERK/TREASURER

Office Address:

7525 W. GREENFIELD AVENUE
WEST ALLIS, WI 53214

Telephone: (414) 302 - 8201

Fax Number: (414) 302 - 8321

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

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

HON GARY BARCZAK, ALDERMAN/CHAIR
HON MICHAEL CZAPLEWSKI, ALDERMAN
HON DANIEL ROADT, ALDERMAN
HON JAMES SENGSTOCK, ALDERMAN
HON MARTIN WEIGEL, ALDERMAN/VICE CHAIR

IDENTIFICATION AND OWNERSHIP

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: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email 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)	7,048,059	6,026,260	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,339,209	5,497,122	2
Depreciation Expense (403)	511,387	521,043	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	692,210	699,580	5
Total Operating Expenses	6,542,806	6,717,745	
Net Operating Income	505,253	(691,485)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	505,253	(691,485)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	22,861	12,522	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)	94,989	55,379	11
Total Other Income	117,850	67,901	
Total Income	623,103	(623,584)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(154,072)	(154,072)	12
Other Income Deductions (426)	177,978	176,150	13
Total Miscellaneous Income Deductions	23,906	22,078	
Income Before Interest Charges	599,197	(645,662)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,643	9,571	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	231,973	196,717	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	237,616	206,288	
Net Income	361,581	(851,950)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,018,091	9,886,137	20
Balance Transferred from Income (433)	361,581	(851,950)	21
Miscellaneous Credits to Surplus (434)	1,084	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	16,096	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)	9,380,756	9,018,091	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	7,048,059	0	7,048,059	* 1
Total (Acct. 400):	7,048,059	0	7,048,059	
Operation and Maintenance Expense (401-402):				
Derived	5,339,209	0	5,339,209	2
Total (Acct. 401-402):	5,339,209	0	5,339,209	
Depreciation Expense (403):				
Derived	511,387	0	511,387	3
Total (Acct. 403):	511,387	0	511,387	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	692,210	0	692,210	5
Total (Acct. 408):	692,210	0	692,210	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	505,253	0	505,253	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	22,861	0	22,861	8
Total (Acct. 415-416):	22,861	0	22,861	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE			0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		91,040	91,040	12
SALE OF SCRAP	3,949		3,949	13
Total (Acct. 421):	3,949	91,040	94,989	
TOTAL OTHER INCOME:	26,810	91,040	117,850	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(154,072)	0	(154,072)	14
NONE			0	15
Total (Acct. 425):	(154,072)	0	(154,072)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	177,978	177,978	16
NONE			0	17
Total (Acct. 426):	0	177,978	177,978	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(154,072)	177,978	23,906	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE	5,643		5,643	19
Total (Acct. 428):	5,643	0	5,643	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	231,973	0	231,973	21
Total (Acct. 430):	231,973	0	231,973	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	237,616	0	237,616	
NET INCOME:	448,519	(86,938)	361,581	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,864,365	7,153,726	9,018,091	24
Total (Acct. 216):	1,864,365	7,153,726	9,018,091	
Balance Transferred from Income (433):				
Derived	448,519	(86,938)	361,581	25
Total (Acct. 433):	448,519	(86,938)	361,581	
Miscellaneous Credits to Surplus (434):				
NONE		1,084	1,084	26
Total (Acct. 434):	0	1,084	1,084	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,312,884	7,067,872	9,380,756	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	22,861				22,861	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)	22,861	0	0	0	22,861	

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	7,048,059	0	0	0	7,048,059	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4,133				4,133	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	7,043,926	0	0	0	7,043,926	

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	1,122,436	117,457	1,239,893	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	121,971	0	121,971	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	40,781	0	40,781	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	117,457	(117,457)	0	18
All other accounts	0	0	0	19
Total Payroll	1,402,645	0	1,402,645	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	31,244,584	29,899,934	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,101,442	11,565,157	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,143,142	18,334,777	
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
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(1,439,757)	(1,442,884)	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,940,918	1,634,327	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	636,504	768,740	20
Plant Materials and Operating Supplies (154)	192,865	201,811	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,330,530	1,161,994	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,480	28,152	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	1,357,253	1,430,628	34
Total Deferred Debits	1,382,733	1,458,780	
Total Assets and Other Debits	21,856,405	20,955,551	

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)	3,081,792	3,081,792	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,380,756	9,018,091	37
Total Proprietary Capital	12,462,548	12,099,883	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	6,081,115	5,522,307	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	6,081,115	5,522,307	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	239,041	222,406	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	50,814	43,511	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	59,219	53,914	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	186,116	386,119	48
Total Current and Accrued Liabilities	535,190	705,950	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	30,847	30,670	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,746,705	2,596,741	* 51
Total Deferred Credits	2,777,552	2,627,411	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,856,405	20,955,551	

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	29,899,934	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)	20,037,562	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,170,038	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	36,984				8
Total Utility Plant	31,244,584	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)	7,828,853	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,272,589	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	12,101,442	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	19,143,142	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	7,496,275				7,496,275	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	511,387				511,387	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	31,428				31,428	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,631				2,631	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	545,446	0	0	0	545,446	16
Debits during year						17
Book cost of plant retired	212,868				212,868	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	212,868	0	0	0	212,868	25
Balance end of year (111.1)	7,828,853	0	0	0	7,828,853	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	4,068,882				4,068,882	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	177,978				177,978	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	25,729				25,729	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	203,707	0	0	0	203,707	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	4,272,589	0	0	0	4,272,589	26
Footnotes						27

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
None	0	0	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		1
Additions:		
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
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	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)	192,865	201,811	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	192,865	201,811	

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	525	1
GENERAL OBLIGATION BONDS - 2006	1,318	428	15,821	2
GENERAL OBLIGATION BONDS--1998	263	428	2,104	3
GENERAL OBLIGATION BONDS--1999	115	428	1,039	4
GENERAL OBLIGATION BONDS-2001	150	428	1,650	5
GENERAL OBLIGATION BONDS-2002	125	428	1,500	6
GO REFUNDING BONDS-2004 FOR 2000	568	428	2,841	7
Total			25,480	
Unamortized premium on debt (251)				
GO BONDS 2007A	269	429	3,501	8
GO BONDS 2009	169	429	2,536	9
GO REFUNDING BONDS - 2005	255	429	2,803	10
GO REFUNDING BONDS - 2006	1,211	429	14,532	11
GO REFUNDING BONDS - 2006C	623	429	7,475	12
Total			30,847	

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	3,081,792	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>3,081,792</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					
Total Bonds (Account 221):				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 from Municipality (223)					
1999 GOB \$250,000	02/23/1999	04/01/2018	4.50%	114,865	1
2006 GO REFUNDING \$185,000	10/01/2006	04/01/2021	3.99%	185,000	2
2004 GOB \$250,000	04/01/2004	04/01/2014	3.04%	125,000	3
2007 G P BONDS \$1,185,000	04/01/2007	04/01/2022	3.99%	1,025,000	4
003 GO REFUNDING \$156,250	04/01/2004	04/01/2014	2.51%	106,250	5
2002 GOB \$250,000	03/01/2002	03/01/2009	4.71%	0	6
2006 GO REFUNDING \$225,000	10/01/2006	10/01/2020	3.99%	205,000	7
2006 GO REFUNDING \$265,000	10/01/2006	04/01/2017	3.99%	205,000	8
2006 GOB \$1,000,000	05/01/2006	05/01/2021	4.52%	805,000	9
6/1/08 GO BONDS \$1,600,000	06/01/2008	06/01/2023	3.81%	1,490,000	10
3/27/09 GO BONDS \$1,000,000	03/27/2009	04/01/2024	3.92%	1,000,000	11
2005 GOB \$1,100,000	05/01/2005	04/01/2020	3.64%	820,000	12
Total for Account 223				6,081,115	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		13
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		14
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	692,210	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	692,210	
Taxes paid during year:		
County, state and local taxes	588,350	6
Social Security taxes	98,791	7
PSC Remainder Assessment	5,069	8
Other (explain):		
NONE		9
Total payments and other debits	692,210	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GENERAL REFUNDING BONDS--10/01/2006A	2,200	8,350	8,500	2,050	2
GENERAL REFUNDING BONDS--10/01/2006B	2,350	8,500	8,800	2,050	3
GENERAL REFUNDING BONDS--10/01/2006C	1,850	7,400	7,400	1,850	4
GENERAL OBLIGATION BONDS--4/1/07	11,050	41,800	42,600	10,250	5
GENERAL OBLIGATION BONDS--2/23/99	1,430	5,292	5,434	1,288	6
GENERRAL OBLIGATION BONDS 4/1/02	117	117	234	0	7
GEN OBLIG BOND 6/10/08	14,762	56,574	57,399	13,937	8
GENERAL OBLIGATION BONDS--4/1/04	1,022	3,684	3,818	888	9
REFUNDING PROMIS NOTES 04-01-04	933	3,334	3,467	800	10
GENERAL OBLIGATION BONDS--05-01-05	8,444	31,937	32,550	7,831	11
GENERAL OBLIGATION BONDS 3/27/09		27,666	18,579	9,087	12
GENERAL OBLIGATION BONDS--5/01/2006	9,756	37,319	37,887	9,188	13
Subtotal	53,914	231,973	226,668	59,219	
Other Long-Term Debt (224)					
None	0			0	14
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	15
Subtotal	0	0	0	0	
Total	53,914	231,973	226,668	59,219	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,940,918	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,940,918	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ITEMS DUE ON TAX ROLL	636,504	* 15
Total (Acct. 145):	636,504	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER MAINTENANCE CONTRACT	1,357,253	* 21
Total (Acct. 186):	1,357,253	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,138,633	23
GASB45-OPEB	608,072	24
Total (Acct. 253):	2,746,705	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

186- Authorization date of March 24, 2008. Document #91588, file # 6360.

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

145-This is the amount of "Delinquent Accounts Receivable transferred to the tax roll remaining unpaid as of December 31, 2009.

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)	19,415,997	0	0	0	19,415,997	1
Materials and Supplies	197,338	0	0	0	197,338	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,662,564	0	0	0	7,662,564	4
Customer Advances for Construction					0	5
Regulatory Liability	2,215,669	0	0	0	2,215,669	6
NONE					0	7
Average Net Rate Base	9,735,102	0	0	0	9,735,102	
Net Operating Income	505,253	0	0	0	505,253	8
Net Operating Income as a percent of						
Average Net Rate Base	5.19%	N/A	N/A	N/A	5.19%	

**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	2,292,705	0	0	0	2,292,705	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	154,072	0	0	0	154,072	3
Other (specify):						
NONE					0	4
Balance End of Year	2,138,633	0	0	0	2,138,633	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

An estimated increase in operating revenues of approximately \$975,000 due to rate increases.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

New rates approved and effective February 1, 2009.

PWAC approved for new rates effective September 1, 2009.

Applied as an Intervenor in the Milwaukee Water Works current rate case.

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,801,019	5,825,068	1
Total Sales of Water	6,801,019	5,825,068	
Other Operating Revenues			
Forfeited Discounts (470)	61,806	55,196	2
Rents from Water Property (472)	143,097	99,760	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	42,137	46,236	5
Total Other Operating Revenues	247,040	201,192	
Total Operating Revenues	7,048,059	6,026,260	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,328,080	2,435,958	6
Pumping Expenses (620-633)	206,219	198,504	7
Water Treatment Expenses (640-652)	24,057	23,119	8
Transmission and Distribution Expenses (660-678)	1,369,664	1,521,683	9
Customer Accounts Expenses (901-906)	188,124	128,191	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,223,065	1,189,667	12
Total Operation and Maintenance Expenses	5,339,209	5,497,122	
Other Operating Expenses			
Depreciation Expense (403)	511,387	521,043	13
Amortization Expense (404-407)		0	14
Taxes (408)	692,210	699,580	15
Total Other Operating Expenses	1,203,597	1,220,623	
Total Operating Expenses	6,542,806	6,717,745	
NET OPERATING INCOME	505,253	(691,485)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	17,369	1,011,479	3,490,303	5
Commercial (461.2)	2,036	588,911	1,513,127	6
Industrial (461.3)	65	143,208	276,339	7
Public Authority (461.4)	78	131,863	310,792	8
Total Metered Sales to General Customers (461)	19,548	1,875,461	5,590,561	
Private Fire Protection Service (462)	298		66,843	9
Public Fire Protection Service (463)	19,548		1,143,615	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	39,394	1,875,461	6,801,019	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None	0	0	* 1
Total		0	0	

SALES FOR RESALE (ACCT. 466)

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

General footnotes

No sales for resale.

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)	1,143,615	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	1,143,615	
Forfeited Discounts (470):		
Customer late payment charges	61,806	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	61,806	
Rents from Water Property (472):		
WATER TOWER LEASES	143,097	7
Total Rents from Water Property (472)	143,097	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS FEES	105	9
HYDRANT SERVICES	10,464	10
MISCELLANEOUS METER CHARGES	9,673	11
MISCELLANEOUS REVENUES	100	12
Return on net investment in meters charged to sewer department	21,795	13
Other (specify):		
Total Other Water Revenues (474)	42,137	

OTHER OPERATING REVENUES (WATER)

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

General footnotes

Hydrant Services are revenues from the rental of hydrant meters.

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

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

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)	2,328,080	2,435,958	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	2,328,080	2,435,958	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	106,182	98,022	16
Pumping Labor and Expenses (624)	58,189	59,725	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	0		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	41,848	40,757	24
Total Pumping Expenses	206,219	198,504	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	0	105	26
Operation Labor and Expenses (642)	24,057	23,014	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	0		32
Total Water Treatment Expenses	24,057	23,119	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	118,887	107,644	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)	67,228	61,180	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	27,642	21,649	38
Rents (666)	11,460	9,268	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		3,691	41
Maintenance of Distribution Reservoirs and Standpipes (672)	196,002	205,923	42
Maintenance of Transmission and Distribution Mains (673)	456,295	685,889	* 43
Maintenance of Services (675)	293,617	198,583	* 44
Maintenance of Meters (676)	40,245	50,283	* 45
Maintenance of Hydrants (677)	122,648	171,949	* 46
Maintenance of Miscellaneous Plant (678)	35,640	5,624	* 47
Total Transmission and Distribution Expenses	1,369,664	1,521,683	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	6,654	0	48
Meter Reading Expenses (902)	28,245	27,133	49
Customer Records and Collection Expenses (903)	149,092	102,146	* 50
Uncollectible Accounts (904)	4,133	(1,088)	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	188,124	128,191	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,356	13,068	55
Office Supplies and Expenses (921)	23,281	32,155	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	23,908	30,982	58
Property Insurance (924)	11,592	11,545	59
Injuries and Damages (925)	74,093	63,920	60
Employee Pensions and Benefits (926)	1,004,596	952,896	61
Regulatory Commission Expenses (928)	908	11	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	51,533	58,651	64
Rents (931)		5,260	65
Maintenance of General Plant (932)	19,798	21,179	66
Total Administrative and General Expenses	1,223,065	1,189,667	
Total Operation and Maintenance Expenses	5,339,209	5,497,122	

WATER OPERATION & MAINTENANCE EXPENSES

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.

673, 676, 677- Each of these areas saw a decrease compared to last year. This is mainly due to our having several of our employees out on extended medical leave and/or illness. With less workers to do the maintenance, less was charged to these maintenance accounts and less was able to be accomplished.

677- Additional dollars were spend on maintaning the reservoir and work done inspecting the water tower.

675- Maintenance of Services increased this year due to a significant increase in the number of taps made. This was due to projects which involved main replacement off of which there were many services.

903- This year the increase in customers records seems to be due mainly to the change in the way we are calculating for this. This year we have all of the individuals (other than the two down at the utility) being directly charged to customer services as well as directly charged to any of the other utilities for which they perform customer service. Since this is happening automatically, there is less chance for error. Secondly, the two employees down at the utility who had previously had part of their time charged to the sewer utility were re-evaluated and I have determined that they should not be charged anywhere other than water.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		613,556	613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		25,206	26,277	2
Net property tax equivalent		588,350	587,279	
Social Security		98,791	106,821	3
PSC Remainder Assessment		5,069	5,480	4
Other (specify): NONE			0	5
Total tax expense		692,210	699,580	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173100				3
County tax rate	mills		5.250500				4
Local tax rate	mills		8.936900				5
School tax rate	mills		7.954100				6
Voc. school tax rate	mills		1.948800				7
Other tax rate - Local	mills		1.350700				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.614100				10
Less: state credit	mills		1.019600				11
Net tax rate	mills		24.594500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.936900				14
Combined School Tax Rate	mills		9.902900				15
Other Tax Rate - Local	mills		1.350700				16
Total Local & School Tax	mills		20.190500				17
Total Tax Rate	mills		25.614100				18
Ratio of Local and School Tax to Total	dec.		0.788257				19
Total tax net of state credit	mills		24.594500				20
Net Local and School Tax Rate	mills		19.386793				21
Utility Plant, Jan. 1	\$	29,899,934	29,899,934				22
Materials & Supplies	\$	201,811	201,811				23
Subtotal	\$	30,101,745	30,101,745				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	30,077,745	30,077,745				26
Assessment Ratio	dec.		1.000000				27
Assessed Value	\$	30,077,745	30,077,745				28
Net Local & School Rate	mills		19.386793				29
Tax Equiv. Computed for Current Year	\$	583,111	583,111				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	613,556					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

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

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

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	139,592				139,592	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	139,592	0	0	0	139,592	
PUMPING PLANT						
Land and Land Rights (320)	7,990				7,990	11
Structures and Improvements (321)	242,274				242,274	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	712,760				712,760	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	963,024	0	0	0	963,024	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	14,363				14,363	19 *
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	14,363	0	0	0	14,363	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	50,000				50,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,244,753				2,244,753	24
Transmission and Distribution Mains (343)	6,392,727	824,121	16,358		7,200,490	25
Services (345)	2,320,766	257,550	18,265		2,560,051	26
Meters (346)	1,121,216	75,165	31,931		1,164,450	27
Hydrants (348)	3,864,615	231,412	36,264		4,059,763	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	15,994,077	1,388,248	102,818	0	17,279,507	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	114,862				114,862	31
Office Furniture and Equipment (391)	23,679				23,679	32
Computer Equipment (391.1)	402,179				402,179	33
Transportation Equipment (392)	612,867	34,740	62,485		585,122	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	68,711				68,711	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	229,665	6,999	47,565		189,099	38
Communication Equipment (397)	191,711	26,010			217,721	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	39,703				39,703	41
Total General Plant	1,683,377	67,749	110,050	0	1,641,076	
Total utility plant in service directly assignable	18,794,433	1,455,997	212,868	0	20,037,562	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	18,794,433	1,455,997	212,868	0	20,037,562	

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

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 operated the water treatment facilities. The City of West Allis tests the water regularly to guarantee compliance with applicable standards.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	8,871,691	25,133			8,896,824	25
Services (345)	1,126,307	47,750			1,174,057	26
Meters (346)	928,521	14,175			942,696	27
Hydrants (348)	152,479	3,982			156,461	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	11,078,998	91,040	0	0	11,170,038	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	11,078,998	91,040	0	0	11,170,038	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,078,998	91,040	0	0	11,170,038	

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)	107,138	3.20%	4,467	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	107,138		4,467	
PUMPING PLANT				
Structures and Improvements (321)	176,003	3.20%	7,753	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	666,431	4.40%	31,362	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	842,434		39,115	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	10,913	6.00%	862	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	10,913		862	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	910,773	1.90%	42,651	17
Transmission and Distribution Mains (343)	1,077,764	1.30%	88,356	18
Services (345)	1,876,908	2.90%	70,772	19
Meters (346)	511,555	5.50%	62,856	20
Hydrants (348)	999,972	2.20%	87,168	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,376,972		351,803	
GENERAL PLANT				
Structures and Improvements (390)	53,329	2.90%	3,331	23
Office Furniture and Equipment (391)	22,029	5.80%	1,373	24
Computer Equipment (391.1)	335,308	26.70%	66,871	25
Transportation Equipment (392)	283,663	13.30%	54,491	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	68,711	5.80%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					111,605	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	111,605	
321					183,756	7
323					0	8
325					697,793	9
326					0	10
328					0	11
	0	0	0	0	881,549	
331					0	12
332					11,775	13
333					0	14
334					0	15
	0	0	0	0	11,775	
341					0	16
342					953,424	17
343	16,358				1,149,762	18
345	18,265				1,929,415	19
346	31,931				542,480	20
348	36,264				1,050,876	21
349					0	22
	102,818	0	0	0	5,625,957	
390					56,660	23
391					23,402	24
391.1					402,179	25
392	62,485		2,631		278,300	26
393					0	27
394					68,711	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	178,434	7.50%	17,005	30
Communication Equipment (397)	191,711	9.20%	1,196	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	25,633	5.80%	2,303	33
Total General Plant	1,158,818		146,570	
Total accum. prov. directly assignable	7,496,275		542,817	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	7,496,275		542,817	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	47,565				147,874	30
397					192,907	31
397.1					0	32
398					27,936	33
	110,050	0	2,631	0	1,197,969	
	212,868	0	2,631	0	7,828,855	
					0	34
	212,868	0	2,631	0	7,828,855	

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,571,014	1.30%	115,495	18
Services (345)	857,023	2.90%	33,355	19
Meters (346)	588,018	5.50%	51,458	20
Hydrants (348)	52,827	2.20%	3,398	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	4,068,882		203,706	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					2,686,509	18
345					890,378	19
346					639,476	20
348					56,225	21
349					0	22
	0	0	0	0	4,272,588	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	4,068,882		203,706	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	4,068,882		203,706	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	4,272,588	
					0	34
	0	0	0	0	4,272,588	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	167,586			167,586	1
February	187,155			187,155	2
March	171,730			171,730	3
April	169,865			169,865	4
May	207,038			207,038	5
June	211,186			211,186	6
July	198,469			198,469	7
August	198,705			198,705	8
September	187,267			187,267	9
October	159,660			159,660	10
November	146,234			146,234	11
December	160,951			160,951	12
Total annual pumpage	2,165,846	0	0	2,165,846	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	2,165,846	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	2,165,846	3
Less: Gallons (000's) sold:	1,875,461	4
Gallons (000's) entering distribution system but not sold:	290,385	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	15,000	7
Gallons (000's) used for fire protection:	37,000	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	52,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	50,000	13
Gallons (000's) lost due to service leaks or breaks:	28,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	160,385	17
Subtotal of Estimated Losses:	238,385	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	7%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,078	22
Date of maximum: 07/13/2009		23
Cause of maximum: Summer usage		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,932	25
Date of minimum: 04/05/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,323,425	27
If water is purchased:		28
Vendor Name: MILWAUKEE WATER WORKS		29
Point of Delivery: 56 & NATIONAL AVE/ 77TH & PIERCE		30
What percentage of purchased water is surface water? 10000%		31
Number of main breaks repaired this year:	23	32
Number of service breaks repaired this year:	15	33
Population served (estimate the number of individuals served):		34
Inside municipality?	60,600	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	MODEL 8000--84TH ST	MODEL 8000--84TH ST	64663--96TH ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AC	AC	AC	5
Year Installed	1977	1977	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	4,000	3,150	8
Pump Motor or Standby Engine Mfr	AC	AC	US MOTORS	9
Year Installed	1977	1977	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	15
Location	64663--96TH ST	64663--96TH ST	MODEL 1150--BYPASS @ 96TH ST	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AC	AC	AC	19
Year Installed	1959	1959	1989	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	4,200	4,200	4,200	22
Pump Motor or Standby Engine Mfr	US MOTORS	US	AC	23
Year Installed	2003	1998	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	150	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	116TH & ROGERS TANK	84TH & NATIONAL TANK	16TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1967	1993	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	154	128	0	6
Total capacity in gallons (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	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	6.000	492,718	5,069	6,383		491,404	1	
M	D	8.000	306,941	2,099	745		308,295	2	
M	D	10.000	6,229				6,229	3	
M	D	12.000	200,694	78	27		200,745	4	
M	D	16.000	57,819				57,819	5	
M	T	16.000	4,462				4,462	6	
A	T	24.000	1,211				1,211	7	
M	T	24.000	15,875				15,875	8	
A	T	30.000	10,652				10,652	9	
Total Within Municipality			1,096,601	7,246	7,155	0	1,096,692		
M	T	30.000	5,865				5,865	10	
Total Outside of Municipality			5,865	0	0	0	5,865		
Total Utility			1,102,466	7,246	7,155	0	1,102,557		

WATER MAINS

Water Mains (Page W-19)

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

Column E- Main additions are financed mainly through borrowings (Debt Issues) and Utility Earnings and, in rare cases, through special assessments. There were no main assessments in 2009.

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	6,685		26		6,659		1
M	0.750	6,766		151		6,615		2
M	1.000	4,404	183	6		4,581		3
M	1.250	305				305		4
L	1.250	1				1		5
L	1.500	3				3		6
M	1.500	391	7			398		7
M	2.000	475	1			476		8
L	2.000	26				26		9
M	3.000	67		1		66		10
M	4.000	101	1	1		101		11
M	6.000	235	5	2		238		12
M	8.000	202				202		13
M	10.000	1				1		14
M	12.000	16				16		15
Total Utility		19,678	197	187	0	19,688	0	

WATER SERVICES

Water Services (Page W-20)

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

New services are financed mainly through borrowings (Debt Issues) and Utility Earnings. New services installed for a City project are recorded at cost. This includes the costs of the materials as well as labor (for tapping) and the contractor charges for the installation. The services installed this year were by contractors through City projects for a total cost of \$257,000. The remaining additions were paid for by developers/private parties.

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

No Utility owned services not in use at the end of the year.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,530	605	632		17,503	689	1
0.750	1,138	26	14		1,150	25	2
1.000	418	10	7		421	12	3
1.250	0				0	0	4
1.500	261	1	1		261	55	5
2.000	110	3			113	11	6
3.000	59	1			60	12	7
4.000	27				27	7	8
6.000	13				13	13	9
8.000	1		1		0	0	10
Total:	19,557	646	655	0	19,548	824	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	16,759	731	11	2	0	0	17,503	1
0.750	586	549	10	5	0	0	1,150	2
1.000	22	374	8	17	0	0	421	3
1.250	0	0	0	0	0	0	0	4
1.500	2	231	17	11	0	0	261	5
2.000	0	91	8	14	0	0	113	6
3.000	0	46		14	0	0	60	7
4.000	0	10	10	7	0	0	27	8
6.000	0	4	1	8	0	0	13	9
8.000	0	0	0	0	0	0	0	10
Total:	17,369	2,036	65	78	0	0	19,548	

METERS

Meters (Page W-21)

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

We had been on the 10 year replacement plan but switched to the 20 year plan in 2002. Since the meters installed in 1992 are those first to be on the 20 year plan, we have not yet reached the 20 year mark with any of the meters. We are maintaining a schedule of changeouts to try and catch a year after which a larger percentage of meters are failing. We test all of the meters we remove each year as well as some additional.

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

Station meters are tested at least once every 2 years.

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	2,619	60	60		2,619	2
Total Fire Hydrants	2,619	60	60	0	2,619	
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:	783	*
Number of distribution system valves end of year:	5,929	
Number of distribution valves operated during year:	419	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

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