

**COMBINING, INDIVIDUAL FUND AND ACCOUNT
GROUP STATEMENTS AND SCHEDULES**

THE GENERAL FUND

The General Fund is the primary operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

CITY OF WEST ALLIS, WISCONSIN
General Fund
Comparative Balance Sheets
December 31, 2002 and 2001

	2002	2001
ASSETS		
Cash and investments	\$ 90,608,456	\$ 79,958,979
Receivables		
Taxes	26,036,764	25,180,907
Delinquent personal property taxes	319,853	185,810
Accounts	164,590	166,094
Notes and loans	190,000	190,000
Accrued interest	75,323	18,218
Due from		
Other funds	4,059,819	3,572,319
Component unit	-	514
Other governmental units	179,804	207,128
Inventories	613,674	631,781
Prepaid items	10,579	4,347
TOTAL ASSETS	<u>\$ 122,258,862</u>	<u>\$ 110,116,097</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers payable	\$ 1,409,374	\$ 1,299,492
Accrued liabilities	1,785,528	2,227,946
Due to		
Other funds	72,692,362	62,321,674
Other governments	67,029	-
Component unit	13,157	-
Deferred revenue	25,968,805	24,981,295
Total Liabilities	<u>101,936,255</u>	<u>90,830,407</u>
Fund Balance		
Reserved		
Encumbrances	1,186,082	534,089
Inventories and prepaid items	613,710	636,129
Subsequent year's budget	864,327	668,177
Long-term receivables	684,335	601,571
Unreserved		
Designated		
Subsequent year's expenditures	794,149	-
Contingency	2,500,000	2,500,000
Land/building acquisition	3,500,000	3,500,000
Capital accumulation	982,399	1,247,326
Insurance	1,200,000	1,200,000
Workers' compensation	1,000,000	1,000,000
Dental insurance	50,000	50,000
Unfunded pension liability	2,000,000	2,000,000
Computer/technology improvements	1,000,000	750,000
Productivity/operation improvement	100,000	100,000
Tax refunds	100,000	100,000
Undesignated	3,747,605	4,398,398
Total Fund Balance	<u>20,322,607</u>	<u>19,285,690</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 122,258,862</u>	<u>\$ 110,116,097</u>

CITY OF WEST ALLIS, WISCONSIN
General Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
Years Ended December 31, 2002 and 2001

	2002	2001
Revenues		
Taxes	\$ 25,854,357	\$ 25,405,656
Intergovernmental	14,687,461	14,966,656
Licenses and permits	1,101,433	1,099,860
Public charges for services	2,184,712	1,737,346
Fines, forfeitures and penalties	1,719,444	1,607,665
Interest	984,637	1,985,566
Miscellaneous	330,000	363,351
Total Revenues	46,862,044	47,166,100
Expenditures		
General government	3,694,833	4,006,076
Public safety	17,365,545	16,923,036
Health	1,311,488	1,281,922
Engineering and public works	8,666,138	8,848,137
Culture and recreation	1,775,604	1,664,827
Fringe benefits	12,736,540	13,681,381
Miscellaneous	225,114	155,220
Total Expenditures	45,775,262	46,560,599
Excess of Revenues Over (Under) Expenditures	1,086,782	605,501
Other Financing Sources (Uses)		
Operating transfers in	227,017	183,088
Operating transfers out	(276,882)	(241,768)
Total Other Financing Sources (Uses)	(49,865)	(58,680)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,036,917	546,821
Fund Balance - January 1	19,285,690	18,738,869
Fund Balance - December 31	\$ 20,322,607	\$ 19,285,690

CITY OF WEST ALLIS, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Expenditures
Year Ended December 31, 2002
With Comparative Actual Amounts for Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
General Government				
Common council	\$ 102,980	\$ 99,321	\$ 3,659	\$ 94,828
Mayor	74,562	72,258	2,304	68,854
City attorney	525,880	436,909	88,971	497,416
Litigation	-	98,686	(98,686)	312,292
Municipal court	205,326	215,645	(10,319)	187,766
City assessor	323,739	309,629	14,110	276,136
City clerk/treasurer	513,688	360,609	153,079	427,467
Administration and finance	138,001	138,655	(654)	131,053
Information services	741,300	528,942	212,358	471,844
Purchasing/central services	652,220	439,245	212,975	521,715
Personnel	293,616	261,558	32,058	259,864
Finance	296,880	278,663	18,217	274,219
Taxes, refunds and adjustments	49,730	59,331	(9,601)	41,169
Promotions, celebrations and awards	296,062	131,039	165,023	140,120
Insurance and expense	302,000	236,709	65,291	255,967
Auditing, studies and reports	46,000	27,634	18,366	45,366
Total General Government	4,561,984	3,694,833	867,151	4,006,076
Public Safety				
Police department	9,500,078	9,132,268	367,810	8,960,854
Fire department	8,020,957	7,417,834	603,123	7,194,437
Police and fire commission	21,050	6,470	14,580	9,915
Building inspections and zoning	705,205	684,364	20,841	640,574
Planning	130,794	124,609	6,185	117,256
Total Public Safety	18,378,084	17,365,545	1,012,539	16,923,036
Health	1,314,151	1,311,488	2,663	1,281,922
Engineering and Public Works				
Engineering	1,129,403	859,498	269,905	880,636
Yard office division	264,735	255,063	9,672	250,299
Building and electrical division	1,926,996	1,888,645	38,351	1,933,768
Sanitation and street division	3,475,159	3,146,400	328,759	3,345,097
Recycling	602,169	503,815	98,354	551,687
Forestry and grounds division	1,291,341	1,177,800	113,541	1,136,941
Equipment repair division	643,990	626,626	17,364	548,271
Inventory services	225,395	208,291	17,104	201,438
Total Engineering and Public Works	9,559,188	8,666,138	893,050	8,848,137

(Continued)

CITY OF WEST ALLIS, WISCONSIN

General Fund

Detailed Comparison of Budgeted and Actual Expenditures (Continued)

Year Ended December 31, 2002

With Comparative Actual Amounts for Year Ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)	Prior Year Actual
Culture and Recreation				
Senior center	155,986	150,363	5,623	142,807
Public library	1,858,101	1,625,241	232,860	1,522,020
Total Culture and Recreation	2,014,087	1,775,604	238,483	1,664,827
Fringe Benefits				
Employee social security	1,664,025	1,662,403	1,622	1,580,389
Employee retirement	4,143,301	4,074,440	68,861	4,049,263
Health insurance	6,700,000	6,681,004	18,996	7,633,984
Group life insurance	57,000	53,413	3,587	48,692
Tuition reimbursement	23,000	23,267	(267)	23,940
Dental insurance	427,400	409,437	17,963	385,625
Workers' compensation	140,000	224,344	(84,344)	288,565
Accrued vacation and overtime	60,000	(34,016)	94,016	54,507
Unemployment compensation	10,000	21,172	(11,172)	5,522
Less: Amounts charged to enterprise funds	(384,600)	(378,924)	(5,676)	(389,106)
Total Fringe Benefits	12,840,126	12,736,540	103,586	13,681,381
Miscellaneous				
Debt service	27,300	18,168	9,132	19,380
Miscellaneous	180,015	206,946	(26,931)	135,840
Total Miscellaneous	207,315	225,114	(17,799)	155,220
TOTAL GENERAL FUND EXPENDITURES	\$ 48,874,935	\$ 45,775,262	\$ 3,099,673	\$ 46,560,599

SPECIAL REVENUE FUND

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City utilizes one fund to account for the grant programs and a second fund to account for the storm water program.

Grant Programs

The City utilizes one fund to account for the following grant programs:

Community Development Block Grant

This program was established to account for grant funds received under Title I of the Housing and Community Development Act of 1974. The Community Development Authority of West Allis is responsible for the planning, execution and evaluation of the program. Program revenues include interest and repayments on housing and commercial rehabilitation loans and repayments on economic development loans.

Housing Programs

The City operates a Section 8 HUD Voucher housing rental assistance program. The program is aimed at assisting low income families afford clean, safe, sanitary housing.

Rental Rehabilitation Loans

This program accounts for the Section 17 Rental Rehabilitation Program (RRP) administered by West Allis Housing Division. Funding is provided through the U.S. Department of Housing and Urban Development.

Home Investment Partnership Program (H.O.M.E.)

This program accounts for the activities of the Home Investment Partnership Program (HOME) Home Buyer Program, Rental Rehabilitation Program and Single Family Housing Rehabilitation Program administered by the City's Housing Division. Funding is provided by the U.S. Department of Housing and Urban Development.

Rental Energy Loans

This program accounts for activities of the Rental Energy Rehabilitation Program (RERP) administered by the City's Housing Division. Funding is provided by the Oil Overcharge Fund through the Department of Administration's Division of Energy and Intergovernmental Relations.

Cable Communications

This program accounts for the operation of the Cable Communications Office administered through the Department of Administration and Finance. Funds are provided by the Cable Franchise Fees.

Health and Family Services

All programs listed below are administered by the West Allis Health Department. Funds are provided by the State of Wisconsin, Department of Health and Social Services:

<u>Program</u>	<u>Grant</u>
Immunization (TANF)	Consolidated Contracts:
Cancer Control & Prevention	Prevention
Women, Infant and Children	Maternal/Child Health (MCH)
(WIC)	Child Lead Grant
Infant Child Health	Tobacco
Women, Infant and Children	Fed Women Cancer Prevention
(WIC) Immunization	IAP Immunization
WIC Farmers Market	Bio-Terrorism
Anti-Tobacco Coalition	

POLICE GRANTS

Brighter Future Grant

This program accounts for the operation of the Brighter Futures Program administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Department of Social Services.

Local Law Enforcement Block Grant

This program accounts for the operation of the Local Law Enforcement Block Grant (LLEBG) administered by the West Allis Police Department. Funds are provided by the US Department of Justice.

National Incident Based Reporting Implementation

This program accounts for the operation of the National Incident Based Reporting Implementation (NIBRS) program administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Office of Justice Assistance.

Juvenile Accountability Incentive Block Grant

This program accounts for the operation of the Juvenile Accountability Incentive Block Grant administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Office of Justice Assistance.

Juvenile Accountability Incentive BG-Truancy Prevention/Positive Parenting

This program accounts for the operation of the Juvenile Accountability Incentive Block Grant-Truancy Prevention/Positive Parenting Program administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Office of Justice Assistance.

Violence Against Women Grant

This program accounts for the operation of the Violence Against Women Grant administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Office of Justice Assistance.

DOT Traffic Enforcement

This program accounts for the operation of the DOT Traffic Enforcement Program administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Department of Transportation, Bureau of Transportation.

DOT Urban Traffic Enforcement 2002

This program accounts for the operation of the DOT Urban Traffic Enforcement Project 2002 administered by the West Allis Police Department. Funds are provided by the State of the Wisconsin, Department of Transportation, Bureau of Transportation Safety.

DOT Pedestrian Safety

This program accounts for the operation of the DOT Pedestrian Safety Patrol administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Department of Transportation.

DOT On Bike Instruction 2001

This program accounts for the operation of the DOT On Bike Instruction 2001 (safety) administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Department of Transportation, Bureau of Transportation Safety.

DOT Bicycle Safety Helmet 2002

This program accounts for the operation of the DOT Bicycle Safety Helmet 2002 program administered by the West Allis Police Department. Funds are provided by the State of Wisconsin, Department of Transportation, Bureau of Transportation Safety.

AODA Program

This program accounts for the operation of the AODA Program administered by the West Allis Police Department. Funds are provided by the WA/WM School District through the State of Wisconsin, Department of Public Instruction.

CopsMore 2002

This program accounts for the operation of the COPS MORE 2002 program administered by the West Allis Police Department. Funds are provided by the US Department of Justice.

Bulletproof Vest Partnership

This program accounts for the operation of the Bulletproof Vest Partnership Program administered by the West Allis Police Department. Funds are provided by the US Bureau of Justice Assistance.

FIRE GRANTS

Wisconsin Act 102 Emergency Medical Services (EMS) Grant

This program accounts for the operation of Wisconsin Act 102 Emergency Medical Services (EMS) Program administered by the West Allis Fire Department. Funds are provided by the State of Wisconsin.

Milwaukee County Youth Employment Program

This program accounts for the implementation of the Milwaukee County Youth Employment (MCYEP) - After School Program administered by the West Allis Fire Department. This program is funded with property tax levy in the Milwaukee County Budget.

Assistance to Firefighters-Wellness & Fitness

This program accounts for the operation of the Assistance to Firefighters-Wellness and Fitness Program administered by the West Allis Fire Department. Funds are provided by the US Environmental Protection Agency.

Assistance to Firefighters-Firefighting Equipment

This program accounts for the operation of the Assistance to Firefighters-Firefighting Equipment Program administered by the West Allis Fire Department. Funds are provided by the US Environmental Protection Agency.

MISCELLANEOUS GRANTS

Brownfields Assessment & Demolition Pilot

This program accounts for the activities of the Brownfields Assessment & Demolition Pilot Grant Program (Wehr) administered by the West Allis Development Department. Funds are provided by the US Environmental Protection Agency.

Milwaukee County Brownfield – 7220 W National

This program accounts for the activities of the Milwaukee County Brownfield Grant – 7220 W National Ave administered by the West Allis Development Department. Funds are provided by Milwaukee County.

Non-Point Source Grant – AC Wet Detention Basin Project

This program accounts for the activities of the Non-Point Source Grant – AC Wet Detention Basin Project administered by the West Allis Development Department. Funds are provided by the State of Wisconsin, Department of Natural Resources.

Brownfields Grant (BF-99-12) Former Allis Chalmers Site

This program accounts for the activities of the Brownfields Grant (BF99-12) Former Allis Chalmers Site administered by the West Allis Development Department. Funds are provided by the State of Wisconsin, Department of Commerce.

Milwaukee County Brownfields Redevelopment Grant-5939 W Beloit Rd

This program accounts for the activities of the Milwaukee County Brownfields Redevelopment Grant – 5939 W Beloit Rd administered by the West Allis Development Department. Funds are provided by Milwaukee County.

Brownfield Site Assessment Grant (SAG031)-5939 W Beloit Rd.

This program accounts for the activities of the Brownfield Site Assessment Grant (SAG031)-5939 W Beloit Rd administered by the West Allis Development Department. Funds are provided by State of Wisconsin, Department of Natural Resources.

Brownfield Site Assessment Grant (SAG046)-Six Point 700 Series

This program accounts for the activities of the Brownfield Site Assessment Grant (SAG046) – Six Point 700 Series Properties administered by the West Allis Development Department. Funds are provided by the State of Wisconsin, Department of Natural Resources.

Brownfield Site Assessment Grant (SAG047)Six Point 100 Series

This program accounts for the activities of the Brownfield Site Assessment Grant (SAG047) – Six Point 100 Series Properties administered by the West Allis Development Department. Funds are provided by the State of Wisconsin, Department of Natural Resources.

Storm Water Program

The City utilizes this fund to account for the activities necessary to provide storm water service to residents and business. Fund activities include administration, billing and collection, operations and maintenance, financing, and debt service.

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CITY OF WEST ALLIS, WISCONSIN
Special Revenue Funds
Combining Balance Sheet
December 31, 2002
With Comparative Totals for December 31, 2001

	Block Grant	Rental Rehabilitation Loans	H.O.M.E. Program	Rental Energy Loans	Housing Programs
ASSETS					
Cash and investments	\$ 65,596	\$ -	\$ 428,453	\$ -	\$ 114,923
Notes receivable					
Rehabilitation	757,275	-	-	-	-
Economic development	699,188	-	-	-	287,014
Rental rehabilitation/energy	-	94,366	-	3,218	-
First time home	185,922	-	1,824,685	-	-
Miscellaneous receivables	2,038	-	-	-	9,656
Due from other funds	-	298,573	-	22,681	101,952
Due from other governmental units	255,088	-	63,131	-	17,114
Prepaid items	2,622	-	-	-	170,015
TOTAL ASSETS	\$ 1,967,729	\$ 392,939	\$ 2,316,269	\$ 25,899	\$ 700,674
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers payable	\$ 98,285	\$ -	\$ 4,203	\$ -	\$ 1,120
Due to other funds	217,021	-	89,548	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenue	1,652,423	94,366	1,827,180	3,218	296,277
Total Liabilities	1,967,729	94,366	1,920,931	3,218	297,397
Fund Balance					
Reserved					
Encumbrances, inventories and prepaid items	-	-	-	-	170,015
Unreserved					
Designated for specific purposes	-	298,573	395,338	22,681	233,262
Undesignated	-	-	-	-	-
Total Fund Balance	-	298,573	395,338	22,681	403,277
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,967,729	\$ 392,939	\$ 2,316,269	\$ 25,899	\$ 700,674

Cable Communications	Health Grants	Police Grants	Fire Grant	Miscellaneous Grants	Storm Water Fund	Totals	
						2002	2001
\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 609,172	\$ 265,564
-	-	-	-	-	-	757,275	901,039
-	-	-	-	-	-	986,202	982,989
-	-	-	-	-	-	97,584	116,371
-	-	-	-	-	-	2,010,607	1,630,285
114,456	-	-	-	-	337	126,487	145,352
638,132	20,622	-	29,950	-	2,483,537	3,595,447	3,280,299
-	50,489	863,138	54,244	23,981	-	1,327,185	1,133,795
-	-	1,700	-	-	-	174,337	158,057
<u>\$ 752,588</u>	<u>\$ 71,111</u>	<u>\$ 865,038</u>	<u>\$ 84,194</u>	<u>\$ 23,981</u>	<u>\$ 2,483,874</u>	<u>\$ 9,684,296</u>	<u>\$ 8,613,751</u>

\$ 2,699	\$ 21,037	\$ 68,193	\$ 30,898	\$ 18,153	\$ 18,685	\$ 263,273	\$ 489,875
-	7,882	813,642	-	4,116	-	1,132,209	766,194
-	2,470	-	-	-	-	2,470	2,470
-	40,341	30,491	-	1,799	-	3,946,095	3,721,695
<u>2,699</u>	<u>71,730</u>	<u>912,326</u>	<u>30,898</u>	<u>24,068</u>	<u>18,685</u>	<u>5,344,047</u>	<u>4,980,234</u>

-	-	-	-	-	-	170,015	268,289
749,889	-	-	53,296	-	2,465,189	4,218,228	3,365,315
-	(619)	(47,288)	-	(87)	-	(47,994)	(87)
<u>749,889</u>	<u>(619)</u>	<u>(47,288)</u>	<u>53,296</u>	<u>(87)</u>	<u>2,465,189</u>	<u>4,340,249</u>	<u>3,633,517</u>
<u>\$ 752,588</u>	<u>\$ 71,111</u>	<u>\$ 865,038</u>	<u>\$ 84,194</u>	<u>\$ 23,981</u>	<u>\$ 2,483,874</u>	<u>\$ 9,684,296</u>	<u>\$ 8,613,751</u>

CITY OF WEST ALLIS, WISCONSIN
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	Block Grant	Rental Rehabilitation Loans	H.O.M.E. Program	Rental Energy Program	Housing Programs
Revenues					
Intergovernmental	\$ 1,217,755	\$ -	\$ 194,093	\$ -	\$ 2,241,421
Special assessments	-	-	-	-	-
Public charges for services	-	-	-	-	-
Interest and loan repayments	458,182	18,991	352,938	1,352	4,260
Miscellaneous	1,596	15,236	262	1,167	-
Total Revenues	1,677,533	34,227	547,293	2,519	2,245,681
Expenditures					
Current					
Public safety	-	-	-	-	-
Health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Conservation and development	1,677,533	300	304,408	-	2,181,707
Total Expenditures	1,677,533	300	304,408	-	2,181,707
Excess of Revenues Over (Under) Expenditures	-	33,927	242,885	2,519	63,974
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	33,927	242,885	2,519	63,974
Fund Balance - January 1	-	264,646	152,453	20,162	339,303
Fund Balance - December 31	\$ -	\$ 298,573	\$ 395,338	\$ 22,681	\$ 403,277

Cable Communications	Health Grants	Police Grants	Fire Grant	Miscellaneous Grants	Storm Water Fund	Totals	
						2002	2001
\$ -	\$ 296,843	\$ 1,415,778	\$ 70,168	\$ 149,166	\$ -	\$ 5,585,224	\$ 5,509,591
-	-	-	-	-	7,439	7,439	7,554
455,758	-	-	-	-	2,300,535	2,756,293	2,638,917
-	-	-	-	-	-	835,723	605,890
-	-	-	-	-	-	18,261	4,380
455,758	296,843	1,415,778	70,168	149,166	2,307,974	9,202,940	8,766,332
-	-	1,463,416	90,432	-	-	1,553,848	1,530,618
-	300,018	-	-	-	-	300,018	294,749
276,778	-	-	-	-	-	276,778	370,260
-	-	-	-	149,166	1,875,299	6,188,413	6,242,126
276,778	300,018	1,463,416	90,432	149,166	1,875,299	8,319,057	8,437,753
178,980	(3,175)	(47,638)	(20,264)	-	432,675	883,883	328,579
-	2,539	350	46,977	-	-	49,866	58,680
-	-	-	-	-	(227,017)	(227,017)	(153,500)
-	2,539	350	46,977	-	(227,017)	(177,151)	(94,820)
178,980	(636)	(47,288)	26,713	-	205,658	706,732	233,759
570,909	17	-	26,583	(87)	2,259,531	3,633,517	3,399,758
\$ 749,889	\$ (619)	\$ (47,288)	\$ 53,296	\$ (87)	\$ 2,465,189	\$ 4,340,249	\$ 3,633,517

CITY OF WEST ALLIS, WISCONSIN
Block Grant Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 1,625,000	\$ 1,217,755	\$ (407,245)	\$ 1,950,869	\$ 1,570,254	\$ (380,615)
Interest and loan repayments	-	458,182	458,182	375,000	377,456	2,456
Miscellaneous	-	1,596	1,596	-	3,853	3,853
Total Revenues	1,625,000	1,677,533	52,533	2,325,869	1,951,563	(374,306)
Expenditures						
Conservation and development	1,891,475	1,677,533	213,942	2,428,946	1,951,563	477,383
Excess of Revenues Over (Under)						
Expenditures	(266,475)	-	266,475	(103,077)	-	103,077
Other Financing Sources (Uses)						
Operating transfers in	-	-	-	-	-	-
Excess of Revenues and Other Sources						
Over (Under) Expenditures and and Other Uses	(266,475)	-	266,475	(103,077)	-	103,077
Fund Balance - January 1	-	-	-	-	-	-
Fund Balance - December 31	\$ (266,475)	\$ -	\$ 266,475	\$ (103,077)	\$ -	\$ 103,077

CITY OF WEST ALLIS, WISCONSIN
Rental Rehabilitation Loans Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Interest and loan repayments	\$ 300	\$ 18,991	\$ 18,691	\$ 15,600	\$ 13,452	\$ (2,148)
Miscellaneous	-	15,236	15,236	-	-	-
Total Revenues	300	34,227	33,927	15,600	13,452	(2,148)
Expenditures						
Conservation and development	300	300	-	-	250	(250)
Excess of Revenues Over Expenditures	-	33,927	33,927	15,600	13,202	(2,398)
Fund Balance - January 1	264,646	264,646	-	251,444	251,444	-
Fund Balance - December 31	\$ 264,646	\$ 298,573	\$ 33,927	\$ 267,044	\$ 264,646	\$ (2,398)

CITY OF WEST ALLIS, WISCONSIN
H.O.M.E. Program Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 709,748	\$ 194,093	\$ (515,655)	\$ 711,919	\$ 112,316	\$ (599,603)
Interest and loan repayments	-	352,938	352,938	1,200	201,070	199,870
Miscellaneous	-	262	262	-	527	527
Total Revenues	709,748	547,293	(162,455)	713,119	313,913	(399,206)
Expenditures						
Conservation and development	709,748	304,408	405,340	713,119	289,905	423,214
Excess of Revenues Over Expenditures	-	242,885	242,885	-	24,008	24,008
Fund Balance - January 1	152,453	152,453	-	128,445	128,445	-
Fund Balance - December 31	\$ 152,453	\$ 395,338	\$ 242,885	\$ 128,445	\$ 152,453	\$ 24,008

CITY OF WEST ALLIS, WISCONSIN
Rental Energy Program Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Interest and loan repayments	\$ -	\$ 1,352	\$ 1,352	\$ -	\$ 595	\$ 595
Miscellaneous	-	1,167	1,167	-	-	-
Total Revenues	-	2,519	2,519	-	595	595
Expenditures						
Conservation and development	-	-	-	-	-	-
Excess of Revenues Over Expenditures	-	2,519	2,519	-	595	595
Fund Balance - January 1	20,162	20,162	-	19,567	19,567	-
Fund Balance - December 31	\$ 20,162	\$ 22,681	\$ 2,519	\$ 19,567	\$ 20,162	\$ 595

CITY OF WEST ALLIS, WISCONSIN
Housing Programs Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 2,009,680	\$ 2,241,421	\$ 231,741	\$ 1,919,206	\$ 2,030,783	\$ 111,577
Interest	-	4,260	4,260	17,000	13,317	(3,683)
Total Revenues	2,009,680	2,245,681	236,001	1,936,206	2,044,100	107,894
Expenditures						
Conservation and development	2,009,680	2,181,707	(172,027)	1,936,206	1,991,071	(54,865)
Excess of Revenues Over Expenditures	-	63,974	63,974	-	53,029	53,029
Fund Balance - January 1	339,303	339,303	-	286,274	286,274	-
Fund Balance - December 31	\$ 339,303	\$ 403,277	\$ 63,974	\$ 286,274	\$ 339,303	\$ 53,029

CITY OF WEST ALLIS, WISCONSIN
Cable Communications Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Public charges for services	\$ 326,620	\$ 455,758	\$ 129,138	\$ 285,000	\$ 412,931	\$ 127,931
Expenditures						
Culture and recreation	326,620	276,778	49,842	284,998	370,260	(85,262)
Excess of Revenues Over (Under)						
Expenditures	-	178,980	178,980	2	42,671	42,669
Fund Balance - January 1	570,909	570,909	-	528,238	528,238	-
Fund Balance - December 31	\$ 570,909	\$ 749,889	\$ 178,980	\$ 528,240	\$ 570,909	\$ 42,669

CITY OF WEST ALLIS, WISCONSIN
Health Grants Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 300,018	\$ 296,843	\$ (3,175)	\$ 312,900	\$ 292,198	\$ (20,702)
Expenditures						
Health	300,018	300,018	-	312,900	294,749	18,151
Excess of Revenues Over (Under) Expenditures	-	(3,175)	(3,175)	-	(2,551)	(2,551)
Other Financing Sources						
Operating transfers in	-	2,539	2,539	-	2,640	2,640
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	-	(636)	(636)	-	89	89
Fund Balance - January 1	17	17	-	(72)	(72)	-
Fund Balance - December 31	\$ 17	\$ (619)	\$ (636)	\$ (72)	\$ 17	\$ 89

CITY OF WEST ALLIS, WISCONSIN
Police Grants Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 1,415,778	\$ 1,415,778	\$ -	\$ 379,403	\$ 1,471,348	\$ 1,091,945
Expenditures						
Public safety	1,415,778	1,463,416	(47,638)	369,403	1,527,388	(1,157,985)
Excess of Revenues Over Expenditures	-	(47,638)	(47,638)	10,000	(56,040)	(66,040)
Other Financing Sources (Uses)						
Operating transfers in	-	350	350	-	56,040	56,040
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(47,288)	(47,288)	10,000	-	(10,000)
Fund Balance - January 1	-	-	-	-	-	-
Fund Balance - December 31	\$ -	\$ (47,288)	\$ (47,288)	\$ 10,000	\$ -	\$ (10,000)

CITY OF WEST ALLIS, WISCONSIN
Fire Grant Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 70,168	\$ 70,168	\$ -	\$ 8,000	\$ 8,312	\$ 312
Expenditures						
Public safety	70,168	90,432	(20,264)	-	3,230	(3,230)
Other Financing Sources						
Operating transfers in	-	46,977	46,977	-	-	-
Excess of Revenues Over Expenditures	-	26,713	26,713	8,000	5,082	(2,918)
Fund Balance - January 1	26,583	26,583	-	21,501	21,501	-
Fund Balance - December 31	\$ 26,583	\$ 53,296	\$ 26,713	\$ 29,501	\$ 26,583	\$ (2,918)

CITY OF WEST ALLIS, WISCONSIN
Miscellaneous Grants Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Intergovernmental	\$ 149,166	\$ 149,166	\$ -	\$ -	\$ 24,380	\$ 24,380
Expenditures						
Conservation and development	149,166	149,166	-	-	24,131	(24,131)
Excess of Revenues Over Expenditures	-	-	-	-	249	249
Fund Balance - January 1	(87)	(87)	-	(336)	(336)	-
Fund Balance - December 31	\$ (87)	\$ (87)	\$ -	\$ (336)	\$ (87)	\$ 249

CITY OF WEST ALLIS, WISCONSIN
Storm Water Fund Special Revenue Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Special assessments	\$ -	\$ 7,439	\$ 7,439	\$ 2,253,000	\$ 7,554	\$(2,245,446)
Public charges for services	2,324,306	2,300,535	(23,771)	2,253,000	2,225,986	(27,014)
Total Revenues	2,324,306	2,307,974	(16,332)	4,506,000	2,233,540	(2,272,460)
Expenditures						
Conservation and development	3,557,176	1,875,299	1,681,877	2,093,672	1,985,206	108,466
Excess of Revenues Over (Under) Expenditures	(1,232,870)	432,675	1,665,545	2,412,328	248,334	(2,163,994)
Other Financing Sources (Uses)						
Operating transfers out	-	(227,017)	(227,017)	(147,800)	(153,500)	(5,700)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,232,870)	205,658	1,438,528	2,264,528	94,834	(2,169,694)
Fund Balance - January 1	2,259,531	2,259,531	-	2,164,697	2,164,697	-
Fund Balance - December 31	\$ 1,026,661	\$ 2,465,189	\$ 1,438,528	\$ 4,429,225	\$ 2,259,531	\$(2,169,694)

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, interest and principal on long-term general obligation debt, other than that payable by the enterprise funds.

City Purposes

This fund accounts for payment of principal, interest and service on longterm general obligation debt, except for that payable by enterprise or hospital revenues.

Hospital

This fund accounts for payment of principal, interest and service on longterm general obligation debt incurred on behalf of West Allis Memorial Hospital.

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CITY OF WEST ALLIS, WISCONSIN
Debt Service Fund
Combining Balance Sheet
December 31, 2002
With Comparative Totals for December 31, 2001

	City		Totals	
	Purposes	Hospital	2002	2001
ASSETS				
Taxes receivable	\$ 4,809,671	\$ -	\$ 4,809,671	\$ 4,538,029
Due from other funds	109,750	-	109,750	587,716
TOTAL ASSETS	\$ 4,919,421	\$ -	\$ 4,919,421	\$ 5,125,745
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers payable	\$ 21,666	\$ -	\$ 21,666	\$ -
Deferred revenue	4,809,671	-	4,809,671	4,538,029
TOTAL LIABILITIES	4,831,337	-	4,831,337	4,538,029
Fund Balance				
Reserved for debt service	88,084	-	88,084	587,716
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,919,421	\$ -	\$ 4,919,421	\$ 5,125,745

CITY OF WEST ALLIS, WISCONSIN
Debt Service Fund
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	City Purposes	Hospital	Totals	
			2002	2001
Revenues				
Property taxes	\$ 4,538,029	\$ -	\$ 4,538,029	\$ 4,979,046
Intergovernmental	103,764	-	103,764	88,110
Received from hospital	-	3,354,741	3,354,741	3,919,646
Miscellaneous				
Interest from investments	29,688	-	29,688	-
Total Revenues	4,671,481	3,354,741	8,026,222	8,986,802
Expenditures				
Debt service				
Principal retirement	3,630,139	2,285,000	5,915,139	6,274,054
Interest and fiscal charges	1,488,269	1,069,741	2,558,010	2,613,446
Debt issuance costs	37,658	-	37,658	-
Total Expenditures	5,156,066	3,354,741	8,510,807	8,887,500
Excess of Revenues Over (Under) Expenditures	(484,585)	-	(484,585)	99,302
Other Financing Sources (Uses)				
Proceeds from refunding bonds	13,555,947	-	13,555,947	-
Payment to refunding bond escrow agent	(13,375,085)	-	(13,375,085)	-
Operating transfers in	305,989	-	305,989	183,088
Operating transfers out	(501,898)	-	(501,898)	(26,138)
Total Other Financing Sources (Uses)	(15,047)	-	(15,047)	156,950
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(499,632)	-	(499,632)	256,252
Fund Balance - January 1	587,716	-	587,716	331,464
Fund Balance - December 31	\$ 88,084	\$ -	\$ 88,084	\$ 587,716

CITY OF WEST ALLIS, WISCONSIN
City Purposes Debt Service Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Property taxes	\$ 4,541,244	\$ 4,538,029	\$ (3,215)	\$ 5,101,996	\$ 4,979,046	\$ (122,950)
Intergovernmental	104,870	103,764	(1,106)	-	88,110	88,110
Miscellaneous	-	29,688	29,688	-	-	-
Total Revenues	4,646,114	4,671,481	25,367	5,101,996	5,067,156	(34,840)
Expenditures						
Debt service						
Principal retirement	3,630,139	3,630,139	-	3,564,054	3,564,054	-
Interest and fiscal charges	1,315,931	1,488,269	(172,338)	1,423,078	1,403,800	19,278
Debt issuance costs	16,761	37,658	(20,897)	-	-	-
Total Expenditures	4,962,831	5,156,066	(193,235)	4,987,132	4,967,854	19,278
Excess of Revenues Over (Under) Expenditures	(316,717)	(484,585)	(167,868)	114,864	99,302	(15,562)
Other Financing Sources (Uses)						
Proceeds from refunding bonds	-	13,555,947	13,555,947	-	-	-
Payment to refunding bond escrow agent	-	(13,375,085)	(13,375,085)	-	-	-
Operating transfers in	-	305,989	305,989	153,500	183,088	29,588
Operating transfers out	-	(501,898)	-	-	(26,138)	(26,138)
Total Other Financing Sources (Uses)	-	(15,047)	486,851	153,500	156,950	3,450
Excess of Revenues and Other Sources Over (Under) Expenditures	(316,717)	(499,632)	(182,915)	268,364	256,252	(12,112)
Fund Balance - January 1	587,716	587,716	-	331,464	331,464	-
Fund Balance - December 31	\$ 270,999	\$ 88,084	\$ (182,915)	\$ 599,828	\$ 587,716	\$ (12,112)

CITY OF WEST ALLIS, WISCONSIN
Hospital Debt Service Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Received from Hospital	\$ 3,354,741	\$ 3,354,741	\$ -	\$ 3,919,646	\$ 3,919,646	\$ -
Expenditures						
Debt service						
Principal retirement	2,285,000	2,285,000	-	2,710,000	2,710,000	-
Interest and fiscal charges	1,069,741	1,069,741	-	1,209,646	1,209,646	-
Total Expenditures	3,354,741	3,354,741	-	3,919,646	3,919,646	-
Excess of Revenues Over Expenditures	-	-	-	-	-	-
Fund Balance - January 1	-	-	-	-	-	-
Fund Balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities, other than those payable by the enterprise funds.

Public Works Improvements

This fund accounts for the financing and costs of replacement, acquisition, construction, expansion, or replacement of public infrastructure. This would include buildings, grounds, streets, street lighting, sidewalks and bridges.

Tax Incremental Financing Districts (TIF)

This fund accounts for financing and costs of redeveloping blighted areas which are eligible under the Wisconsin Tax Incremental Law, Section 66.48 of the Wisconsin Statutes.

CITY OF WEST ALLIS, WISCONSIN

Capital Projects Funds
Combining Balance Sheet
December 31, 2002

With Comparative Totals for December 31, 2001

	Public Works Improvements	Tax Increment Districts					Totals	
		No. 1	No. 2	No. 3	No. 4	No. 5	2002	2001
ASSETS								
Receivables								
Taxes	\$ 266,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,645	\$ 256,857
Accounts	6,837	1,190	-	-	-	-	8,027	5,737
Due from other funds	8,137,317	-	-	1,255,586	1,231,012	-	10,623,915	2,877,090
Special assessments	932,620	-	-	-	-	-	932,620	1,002,754
TOTAL ASSETS	\$ 9,343,419	\$ 1,190	\$ -	\$ 1,255,586	\$ 1,231,012	\$ -	\$ 11,831,207	\$ 4,142,438
LIABILITIES AND FUND BALANCE								
Liabilities								
Vouchers payable	\$ 295,336	\$ 761	\$ -	\$ -	\$ 33,231	\$ 51,508	\$ 380,836	\$ 159,182
Due to other funds	-	262,376	650,655	-	1,875	1,735,891	2,650,797	2,309,568
Deferred revenue								
Taxes	266,645	-	-	-	-	-	266,645	256,857
Special assessments	932,620	-	-	-	-	-	932,620	1,002,754
Customer deposits	20,000	-	-	-	-	-	20,000	-
Total Liabilities	1,514,601	263,137	650,655	-	35,106	1,787,399	4,250,898	3,728,361
Fund Balance (Deficit)								
Reserved for encumbrances	-	-	-	-	-	-	-	13,883
Unreserved								
Designated for specific projects	7,828,818	-	-	1,255,586	-	-	9,084,404	2,698,903
Undesignated (deficit)	-	(261,947)	(650,655)	-	1,195,906	(1,787,399)	(1,504,095)	(2,298,709)
Total Fund Balances (Deficit)	7,828,818	(261,947)	(650,655)	1,255,586	1,195,906	(1,787,399)	7,580,309	414,077
TOTAL LIABILITIES AND FUND BALANCE	\$ 9,343,419	\$ 1,190	\$ -	\$ 1,255,586	\$ 1,231,012	\$ -	\$ 11,831,207	\$ 4,142,438

CITY OF WEST ALLIS, WISCONSIN
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	Public Works Improvements	Tax Increment Districts					Totals	
		No. 1	No. 2	No. 3	No. 4	No. 5	2002	2001
Revenues								
Special assessments	\$ 742,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742,327	\$ 812,539
Intergovernmental	4,381	-	-	-	-	-	4,381	71,090
Interest	-	6,708	-	21,343	9,779	-	37,830	56,945
Miscellaneous	5,831,325	-	76,373	-	1,832,754	20,793	7,761,245	757,489
Total Revenues	6,578,033	6,708	76,373	21,343	1,842,533	20,793	8,545,783	1,698,063
Expenditures								
Capital outlay	2,955,484	846,538	-	-	65,976	2,327,418	6,195,416	3,857,241
Other	16,379	238,539	12,141	-	59,377	30,624	357,060	236,806
Total Expenditures	2,971,863	1,085,077	12,141	-	125,353	2,358,042	6,552,476	4,094,047
Excess of Revenues Over (Under) Expenditures	3,606,170	(1,078,369)	64,232	21,343	1,717,180	(2,337,249)	1,993,307	(2,395,984)
Other Financing Sources (Uses)								
Proceeds of long-term debt	3,100,000	-	-	-	-	1,650,000	4,750,000	2,340,000
Operating transfers in	-	468,504	-	-	33,394	-	501,898	26,138
Operating transfers out	-	-	(12,731)	-	-	(66,242)	(78,973)	(29,588)
Total Other Financing Sources (Uses)	3,100,000	468,504	(12,731)	-	33,394	1,583,758	5,172,925	2,336,550
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,706,170	(609,865)	51,501	21,343	1,750,574	(753,491)	7,166,232	(59,434)
Fund Balance - January 1	1,122,648	347,918	(702,156)	1,234,243	(554,668)	(1,033,908)	414,077	473,511
Fund Balance - December 31	\$ 7,828,818	\$ (261,947)	\$ (650,655)	\$ 1,255,586	\$ 1,195,906	\$ (1,787,399)	\$ 7,580,309	\$ 414,077

CITY OF WEST ALLIS, WISCONSIN
Public Works Improvements Capital Projects Fund
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Years Ended December 31, 2002 and 2001

	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Special assessments	\$ 681,948	\$ 742,327	\$ 60,379	\$ 592,893	\$ 812,539	\$ 219,646
Intergovernmental	-	4,381	4,381	-	71,090	71,090
Miscellaneous	-	5,831,325	5,831,325	-	178,617	178,617
Total Revenues	681,948	6,578,033	5,896,085	592,893	1,062,246	469,353
Expenditures						
Capital outlay	3,381,948	2,955,484	426,464	5,837,893	2,452,348	3,385,545
Other	-	16,379	(16,379)	-	14,798	(14,798)
Total Expenditures	3,381,948	2,971,863	410,085	5,837,893	2,467,146	3,370,747
Excess of Revenues Over (Under) Expenditures	(2,700,000)	3,606,170	6,306,170	(5,245,000)	(1,404,900)	3,840,100
Other Financing Sources						
Proceeds of debt	2,700,000	3,100,000	400,000	3,000,000	2,140,000	(860,000)
Operating transfers in	-	-	-	700,000	-	(700,000)
Total Other Financing Sources	2,700,000	3,100,000	400,000	3,700,000	2,140,000	(1,560,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	6,706,170	6,706,170	(1,545,000)	735,100	2,280,100
Fund Balance - January 1	1,122,648	1,122,648	-	387,548	387,548	-
Fund Balance - December 31	\$ 1,122,648	\$ 7,828,818	\$ 6,706,170	\$ (1,157,452)	\$ 1,122,648	\$ 2,280,100

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ENTERPRISE FUNDS

Enterprise Funds are used to account for financial resources used for the operations that are financed and operated in a manner similar to private enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that the periodic determination of net income is appropriate for accountability purposes.

Water Utility

This fund accounts for all activities necessary to provide water service to residents of the City. Fund activities include administration, billing and collection, operations and maintenance, financing and related debt service.

Parking Utility

This fund accounts for the construction, maintenance and operation of street and off-street parking areas.

Sanitary Sewer Utility

This fund accounts for all activities necessary to provide sewer service to residents of the City. Fund activities include administration, billing and collection, operations and maintenance, financing and related debt service.

Senior Citizen's Housing

This fund accounts for all activities related to the operation and maintenance of the City-owned housing project.

CITY OF WEST ALLIS, WISCONSIN
Enterprise Funds
Combining Balance Sheet
December 31, 2002
With Comparative Totals for December 31, 2001

	Water Utility	Parking Utility	Sanitary Sewer Utility	Senior Citizen's Housing	Totals	
					2002	2001
ASSETS						
Current Assets						
Receivables						
Taxes	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ 22,000
Accounts receivable	3,053,167	252	-	-	3,053,419	3,131,955
Due from other funds	-	253,103	3,960,466	189,434	4,403,003	2,952,270
Inventories	173,932	-	-	-	173,932	111,821
Fixed Assets						
Land and land improvements	57,990	935,926	-	104,986	1,098,902	1,098,902
Buildings	-	109,060	-	1,626,904	1,735,964	1,735,964
Utility plant and equipment	25,080,198	-	14,442,578	-	39,522,776	39,201,439
Construction in progress	45,371	-	20,177	-	65,548	28,610
Accumulated depreciation	(8,683,192)	(109,060)	(4,079,651)	(1,050,783)	(13,922,686)	(13,337,682)
Other Assets	13,488	-	45,699	441	59,628	45,116
TOTAL ASSETS	\$ 19,740,954	\$ 1,201,281	\$ 14,389,269	\$ 870,982	\$ 36,202,486	\$ 34,990,395
LIABILITIES AND FUND EQUITY						
Liabilities						
Current Liabilities						
Vouchers payable	\$ 249,901	\$ 608	\$ 447,537	\$ 1,364	\$ 699,410	\$ 579,693
Accrued liabilities	94,389	-	64,184	451	159,024	126,133
Due to other funds	1,735,472	-	-	-	1,735,472	1,980,970
Due to other governmental units	-	-	411,605	-	411,605	557,049
Deferred revenue	55,979	12,000	-	-	67,979	58,882
Current portion of long-term debt	259,433	-	284,099	26,897	570,429	598,631
Total Current Liabilities	2,395,174	12,608	1,207,425	28,712	3,643,919	3,901,358
Long-term Liabilities						
Long-term debt, less current maturities	1,587,541	-	5,210,704	51,379	6,849,624	5,664,874
Total Liabilities	3,982,715	12,608	6,418,129	80,091	10,493,543	9,566,232
Fund Equity						
Contributed capital	13,541,320	1,145,447	5,585,851	816,817	21,089,435	21,089,435
Retained earnings	2,216,919	43,226	2,385,289	(25,926)	4,619,508	4,334,728
Total Fund Equity	15,758,239	1,188,673	7,971,140	790,891	25,708,943	25,424,163
TOTAL LIABILITIES AND FUND EQUITY	\$ 19,740,954	\$ 1,201,281	\$ 14,389,269	\$ 870,982	\$ 36,202,486	\$ 34,990,395

CITY OF WEST ALLIS, WISCONSIN
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	Water Utility	Parking Utility	Sanitary Sewer Utility	Senior Citizen's Housing	Totals	
					2002	2001
Operating Revenues						
Water sales	\$ 5,613,685	\$ -	\$ -	\$ -	\$ 5,613,685	\$ 5,526,654
Sanitary sewer fees	-	-	3,977,126	-	3,977,126	4,101,110
Rents	73,514	-	-	338,415	411,929	377,370
Parking fees and permits	-	44,545	-	-	44,545	40,208
Total Operating Revenues	5,687,199	44,545	3,977,126	338,415	10,047,285	10,045,342
Operating Expenses						
Personal services	-	27,689	-	99,809	127,498	114,079
Purchased water	2,225,354	-	-	-	2,225,354	2,100,407
Sewerage treatment maintenance	-	-	3,153,138	-	3,153,138	3,111,302
Materials and supplies	-	8,676	-	13,367	22,043	17,294
Meters, billings and collections	113,285	-	-	-	113,285	117,605
Transmission and distribution	1,155,494	-	-	-	1,155,494	1,196,737
Pumping and treatment	164,376	-	-	-	164,376	157,646
General and administrative	616,203	8,109	492,092	41,265	1,157,669	1,051,265
Taxes, assessments and equivalents	674,156	-	-	109,891	784,047	788,154
Depreciation	376,858	-	166,401	32,306	575,565	586,443
Total Operating Expenses	5,325,726	44,474	3,811,631	296,638	9,478,469	9,240,932
Operating Income (Loss)	361,473	71	165,495	41,777	568,816	804,410
Nonoperating Revenues (Expenses)						
Interest and amortization expense	(87,203)	-	(255,811)	(3,621)	(346,635)	(299,987)
Customer contributions	42,698	-	2,121	-	44,819	38,747
Property taxes	-	22,000	-	-	22,000	30,000
Gain (loss) on sale of fixed assets	-	-	(1,086)	-	(1,086)	(2,282)
Income (expense) from merchandising and jobbing	(7,925)	-	4,791	-	(3,134)	(23,482)
Total Nonoperating Revenues (Expenses)	(52,430)	22,000	(249,985)	(3,621)	(284,036)	(257,004)
Net Income (Loss)	309,043	22,071	(84,490)	38,156	284,780	547,406
Retained Earnings - January 1	1,907,876	21,155	2,469,779	(64,082)	4,334,728	3,787,322
Retained Earnings - December 31	\$ 2,216,919	\$ 43,226	\$ 2,385,289	\$ (25,926)	\$ 4,619,508	\$ 4,334,728

CITY OF WEST ALLIS, WISCONSIN
Enterprise Funds
Combining Statement of Cash Flows
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	Water Utility	Parking Utility	Sanitary Sewer Utility	Senior Citizen's Housing	Totals	
					2002	2001
Cash Flows from Operating Activities						
Operating income (loss)	\$ 361,473	\$ 71	\$ 165,495	\$ 41,777	\$ 568,816	\$ 804,410
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	376,858	-	166,401	32,306	575,565	586,443
Merchandising and jobbing non-operating expense	(7,925)	-	4,791	-	(3,134)	(23,482)
Cash provided (used) by changes in assets and liabilities						
Accounts receivable	(68,360)	9,748	147,148	-	88,536	(4,277)
Inventories	(62,111)	-	-	-	(62,111)	50,284
Due from other funds	-	(21,591)	(1,384,054)	(45,088)	(1,450,733)	(1,245,311)
Other assets	(2,306)	-	(12,364)	158	(14,512)	(16,332)
Vouchers payable	9,064	(228)	110,322	560	119,718	(53,898)
Accrued liabilities	18,863	-	14,700	(920)	32,643	17,834
Due to other governmental units	-	-	(145,444)	-	(145,444)	(26,145)
Due to other funds	(245,499)	-	-	-	(245,499)	(381,173)
Deferred revenue	19,097	(10,000)	-	-	9,097	28,783
Net Cash Provided (Used) by Operating Activities	399,154	(22,000)	(933,005)	28,793	(527,058)	(262,864)
Cash Flows from Noncapital Financing Activities						
Property taxes	-	22,000	-	-	22,000	30,000
Cash Flows from Capital and Related Financing Activities						
Acquisition and construction of fixed assets	(436,144)	-	(110,207)	-	(546,351)	(923,608)
Proceeds from sale of fixed assets	23,634	-	-	-	23,634	-
Proceeds from long-term debt	250,000	-	1,500,000	-	1,750,000	2,000,000
Proceeds of refunding bonds	315,777	-	-	-	315,777	-
Principal paid on long-term debt	(508,164)	-	(225,893)	(25,172)	(759,229)	(582,288)
Interest paid on long-term debt	(86,955)	-	(233,016)	(3,621)	(323,592)	(299,987)
Customer contributions	42,698	-	2,121	-	44,819	38,747
Net Cash Provided (Used) for Capital and Related Financing Activities	(399,154)	-	933,005	(28,793)	505,058	232,864
Increase in Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents - January 1	-	-	-	-	-	-
Cash and Cash Equivalents - December 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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INTERNAL SERVICE FUNDS

The internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis

Insurance Management Fund

This fund is used to account for the joint venture between the City of West Allis and the Wisconsin Mutual Insurance Commission (WVMIC) and the Cities and Villages Mutual Insurance Company (CVMIC).

Health Insurance Fund

This fund is used to account for the risk management program established for health insurance.

CITY OF WEST ALLIS, WISCONSIN
Internal Service Funds
Combining Balance Sheet
December 31, 2002
With Comparative Totals for December 31, 2001

	Insurance Management Fund	Health Insurance Fund	Totals	
			2002	2001
ASSETS				
Current Assets				
Taxes receivable	\$ -	\$ 2,800,000	\$ 2,800,000	\$ 1,850,000
Accounts receivable	-	57,223	57,223	-
Accrued interest	33,039	-	33,039	37,993
Due from other funds	-	2,497,805	2,497,805	1,697,733
Total Current Assets	33,039	5,355,028	5,388,067	3,585,726
Other Assets				
Deposit with CVMIC	3,244,299	-	3,244,299	3,244,299
TOTAL ASSETS	\$ 3,277,338	\$ 5,355,028	\$ 8,632,366	\$ 6,830,025
LIABILITIES AND FUND EQUITY				
Current Liabilities				
Accrued liabilities	\$ 33,039	\$ 2,101,256	\$ 2,134,295	\$ 1,735,726
Deferred revenue	-	2,800,000	2,800,000	1,850,000
Current maturities of long-term debt	253,460	-	253,460	232,580
Total Current Liabilities	286,499	4,901,256	5,187,755	3,818,306
Long-term Liabilities				
Long-term debt, less current maturities	1,265,560	-	1,265,560	1,519,020
Total Liabilities	1,552,059	4,901,256	6,453,315	5,337,326
Fund Equity				
Retained earnings	1,725,279	453,772	2,179,051	1,492,699
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,277,338	\$ 5,355,028	\$ 8,632,366	\$ 6,830,025

CITY OF WEST ALLIS, WISCONSIN
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	Insurance Management Fund	Health Insurance Fund	Totals	
			2002	2001
Operating Revenues				
Charges for services	\$ -	\$ 9,202,347	\$ 9,202,347	\$ 9,927,530
Operating Expenses				
Insurance	-	10,598,575	10,598,575	9,927,530
Operating Income	-	(1,396,228)	(1,396,228)	-
Nonoperating Revenues (Expenses)				
Property taxes	-	1,850,000	1,850,000	-
Interest income	369,549	-	369,549	370,223
Interest expense	(136,969)	-	(136,969)	(156,203)
Total Nonoperating Revenues (Expenses)	232,580	1,850,000	2,082,580	214,020
Net Income	232,580	453,772	686,352	214,020
Retained Earnings - January 1	1,492,699	-	1,492,699	1,278,679
Retained Earnings - December 31	\$ 1,725,279	\$ 453,772	\$ 2,179,051	\$ 1,492,699

CITY OF WEST ALLIS, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
Year Ended December 31, 2002
With Comparative Totals for Year Ended December 31, 2001

	Insurance Management Fund	Health Insurance Fund	Totals	
			2002	2001
Cash Flows from Operating Activities				
Operating income (loss)	\$ -	\$ (1,396,228)	\$ (1,396,228)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Cash provided (used) by changes in assets and liabilities				
Accounts receivable	-	(57,223)	(57,223)	-
Due from other funds	-	(800,072)	(800,072)	(51,979)
Accrued liabilities	-	403,523	403,523	51,979
Net Cash Provided (Used) by Operating Activities	-	(1,850,000)	(1,850,000)	-
Cash Flows from Noncapital Financing Activities				
Property taxes	-	1,850,000	1,850,000	-
Principal paid on long-term debt	(232,580)	-	(232,580)	(214,020)
Interest paid on long-term debt	(136,969)	-	(136,969)	(156,203)
Net Cash Provided (Used) by Noncapital Financing Activities	(369,549)	1,850,000	1,480,451	(370,223)
Cash Flows from Investing Activities				
Interest received	369,549	-	369,549	370,223
Increase in Cash and Cash Equivalents	-	-	-	-
Cash and Cash Equivalents - January 1	-	-	-	-
Cash and Cash Equivalents - December 31	\$ -	\$ -	\$ -	\$ -

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AGENCY FUNDS

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

Tax Collection and Other Agency Funds

This fund accounts for all tax collections done on behalf of overlying taxing jurisdictions and not as yet turned over to those jurisdictions.

Quad Graphics Indemnification Fund

This fund is used to account for assets held in accordance with the Quad Graphic Indemnification Agreement for the sole purpose of remediating environmental contamination on the site of Quad's West Allis plant.

WEPCO Settlement Fund

This fund is used to account for the proceeds from the WEPCO settlement.

CITY OF WEST ALLIS, WISCONSIN
Agency Funds
Combining Balance Sheet
December 31, 2002
With Comparative Totals for December 31, 2001

	Agency Funds			
	Tax Collection and Other Agency Funds	Quad Graphics Indemnification Fund		
			2002	2001
ASSETS				
Cash and investments	\$ -	\$ 593,724	\$ 593,724	\$ 60,701,064
Receivables				
Taxes	9,222,550	-	9,222,550	9,728,888
Other	98	-	98	112
Due from other funds	52,921,091	10	52,921,101	52,410,979
TOTAL ASSETS	\$ 62,143,739	\$ 593,734	\$ 62,737,473	\$ 122,841,043
LIABILITIES				
Vouchers payable	\$ 631,733	\$ -	\$ 631,733	\$ 639,005
Special deposits	4,508,052	593,734	5,101,786	64,613,059
Due to				
Component unit	57,231	-	57,231	53,313
Other governmental units	56,946,723	-	56,946,723	57,535,666
TOTAL LIABILITIES	\$ 62,143,739	\$ 593,734	\$ 62,737,473	\$ 122,841,043

CITY OF WEST ALLIS, WISCONSIN
Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended December 31, 2002

	Balance January 1	Additions	Deductions	Balance December 31
Tax Collections and Other Agency Funds				
Assets				
Receivables				
Taxes	\$ 9,728,888	\$ 92,338,651	\$ 92,844,989	\$ 9,222,550
Other	112	98	112	98
Due from other funds	52,410,969	172,750,025	172,239,903	52,921,091
Total Assets	\$ 62,139,969	\$ 265,088,774	\$ 265,085,004	\$ 62,143,739
Liabilities				
Vouchers payable	\$ 639,005	\$ 5,551,087	\$ 5,558,359	\$ 631,733
Special deposits	3,911,985	5,439,067	4,843,000	4,508,052
Due to				
Component unit	53,313	57,231	53,313	57,231
Other governmental units	57,535,666	56,946,723	57,535,666	56,946,723
Total Liabilities	\$ 62,139,969	\$ 67,994,108	\$ 67,990,338	\$ 62,143,739
Quad Graphic Indemnification Fund				
Assets				
Cash and investments	\$ 583,371	\$ 10,353	\$ -	\$ 593,724
Due from other funds	10	-	-	10
Total Assets	\$ 583,381	\$ 10,353	\$ -	\$ 593,734
Liabilities				
Special deposits	\$ 583,381	\$ 10,353	\$ -	\$ 593,734
WEPCO Settlement Fund				
Assets				
Cash and investments	\$ 60,117,693	\$ 98,359	\$ 60,216,052	\$ -
Liabilities				
Special deposits	\$ 60,117,693	\$ 98,359	\$ 60,216,052	\$ -
Total - All Agency Funds				
Assets				
Cash and investments	\$ 60,701,064	\$ 108,712	\$ 60,216,052	\$ 593,724
Receivables				
Taxes	9,728,888	92,338,651	92,844,989	9,222,550
Other	112	98	112	98
Due from other funds	52,410,979	172,750,025	172,239,903	52,921,101
Total Assets	\$ 122,841,043	\$ 265,197,486	\$ 325,301,056	\$ 62,737,473

(Continued)

CITY OF WEST ALLIS, WISCONSIN
Agency Funds
Combining Statement of Changes in Assets and Liabilities (Continued)
Year Ended December 31, 2002

	Balance January 1	Additions	Deductions	Balance December 31
Liabilities				
Vouchers payable	\$ 639,005	\$ 5,551,087	\$ 5,558,359	\$ 631,733
Special deposits	64,613,059	5,547,779	65,059,052	5,101,786
Due to				
Component unit	53,313	57,231	53,313	57,231
Other governmental units	57,535,666	56,946,723	57,535,666	56,946,723
Total Liabilities	\$ 122,841,043	\$ 68,102,820	\$ 128,206,390	\$ 62,737,473

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GENERAL FIXED ASSETS ACCOUNT GROUP

General fixed assets of the City, other than those reported in the Enterprise or Trust Funds, are reported in this account group. The City excludes infrastructures, such as bridges and roads, from its general fixed assets.

CITY OF WEST ALLIS, WISCONSIN
General Fixed Assets Account Group
Comparative Schedule of General Fixed Assets - By Source
December 31, 2002 and 2001

	2002	2001
General Fixed Assets		
City Government		
Land	\$ 3,600,376	\$ 3,299,476
Buildings	15,693,312	14,473,489
Machinery and equipment	14,657,630	14,046,813
Total City Government	<u>33,951,318</u>	<u>31,819,778</u>
West Allis Memorial Hospital	<u>214,576,312</u>	<u>197,418,460</u>
Total General Fixed Assets	<u>\$ 248,527,630</u>	<u>\$ 229,238,238</u>
Investment in General Fixed Assets By Source		
General fund	\$ 20,724,558	\$ 20,088,520
Special revenue funds		
Federal and state grants	5,579,232	4,083,730
Capital projects funds		
General obligation debt	7,647,528	7,647,528
Hospital Funds		
Cash	155,446,312	138,288,460
Bonds	<u>59,130,000</u>	<u>59,130,000</u>
Total Investment in General Fixed Assets By Source	<u>\$ 248,527,630</u>	<u>\$ 229,238,238</u>

CITY OF WEST ALLIS, WISCONSIN
General Fixed Assets Account Group
Schedule of General Fixed Assets - By Function and Activity
December 31, 2002

Function and Activity	Land	Buildings	Equipment	Total
CITY GOVERNMENT				
General Government				
Common council	\$ 697,357	\$ 1,857,610	\$ 16,675	\$ 2,571,642
Purchasing/Central services	-	-	331,481	331,481
Clerk	-	-	170,969	170,969
Treasurer	-	-	15,000	15,000
Assessor	-	-	43,000	43,000
Data processing	-	-	401,200	401,200
City attorney	-	-	5,285	5,285
Total General Government	697,357	1,857,610	983,610	3,538,577
Public Safety				
Police department	230,000	6,193,989	3,038,551	9,462,540
Fire department	71,826	143,000	2,431,902	2,646,728
Total Public Safety	301,826	6,336,989	5,470,453	12,109,268
Health				
Health department	74,500	796,605	22,969	894,074
Public Works				
General office administration	99,965	1,471,985	5,100	1,577,050
Yard office division	-	-	28,201	28,201
Building and electrical division	-	-	858,324	858,324
Sanitation and street division	-	-	5,270,902	5,270,902
Forestry and grounds division	-	-	880,497	880,497
Equipment repair division	-	-	551,599	551,599
General engineering	-	-	185,582	185,582
Total Public Works	99,965	1,471,985	7,780,205	9,352,155
Culture and Recreation				
Senior center	402,000	908,112	18,408	1,328,520
Public library	440,000	2,150,059	108,326	2,698,385
Cable communications	-	-	207,994	207,994
Park and recreation	310,179	114,151	-	424,330
Total Culture and Recreation	1,152,179	3,172,322	334,728	4,659,229
Development				
Economic development	111,416	-	-	111,416
Housing authority	400,000	-	34,414	434,414
Planning	-	-	31,251	31,251
TIF	763,133	2,057,801	-	2,820,934
Total Development	1,274,549	2,057,801	65,665	3,398,015
Total City Government	3,600,376	15,693,312	14,657,630	33,951,318
WEST ALLIS MEMORIAL HOSPITAL	1,646,117	121,738,647	91,191,548	214,576,312
TOTAL	\$ 5,246,493	\$ 137,431,959	\$ 105,849,178	\$ 248,527,630

CITY OF WEST ALLIS, WISCONSIN
General Fixed Assets Account Group
Schedule of Changes in General Fixed Assets by Function and Activity
Year Ended December 31, 2002

Function and Activity	Balance 1/1/02	Additions	Deletions	Adjustments	Balance 12/31/02
CITY GOVERNMENT					
General Government					
Common council	\$ 2,546,422	\$ 25,220	\$ -	\$ -	\$ 2,571,642
Purchasing/Central services	325,106	6,375	-	-	331,481
Clerk	165,590	5,379	-	-	170,969
Treasurer	15,000	-	-	-	15,000
Assessor	43,000	-	-	-	43,000
Data processing	395,144	6,056	-	-	401,200
City attorney	5,285	-	-	-	5,285
Total General Government	3,495,547	43,030	-	-	3,538,577
Public Safety					
Police department	9,290,147	193,807	21,414	-	9,462,540
Fire department	2,492,229	182,499	28,000	-	2,646,728
Total Public Safety	11,782,376	376,306	49,414	-	12,109,268
Health					
Health department	894,074	-	-	-	894,074
Public Works					
General office administration	1,577,050	-	-	-	1,577,050
Yard office division	22,608	5,593	-	-	28,201
Building and electrical division	784,365	73,959	-	-	858,324
Sanitation and street division	5,235,565	139,993	104,656	-	5,270,902
Forestry and grounds division	841,178	152,852	113,533	-	880,497
Equipment repair division	465,337	111,938	25,676	-	551,599
General engineering	185,582	-	-	-	185,582
Total Public Works	9,111,685	484,335	243,865	-	9,352,155
Culture and Recreation					
Senior center	1,328,520	-	-	-	1,328,520
Public library	2,672,739	38,136	12,490	-	2,698,385
Cable communications	207,994	-	-	-	207,994
Park and recreation	424,330	-	-	-	424,330
Total Culture and Recreation	4,633,583	38,136	12,490	-	4,659,229
Development					
Economic development	136,635	-	25,219	-	111,416
Housing authority	434,414	-	-	-	434,414
Planning	31,251	-	-	-	31,251
TIF	1,300,212	1,520,722	-	-	2,820,934
Total Development	1,902,512	1,520,722	25,219	-	3,398,015
Total City Government	31,819,778	2,462,529	330,988	-	33,951,318
WEST ALLIS MEMORIAL HOSPITAL					
	197,418,460	70,198,483	53,040,631	-	214,576,312
TOTAL	\$ 229,238,238	\$ 72,661,012	\$ 53,371,619	\$ -	\$ 248,527,630

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COMPONENT UNITS

Component Units are legally separate organizations for which the elected officials of the primary government are financial accountable.

Downtown West Allis Business Improvement District (DWABID)

The Business Improvement District consists of a numbers of business located in downtown West Allis. The nine member board of the BID is devoted to promoting business activities and promote expansion and growth within the downtown area.

CITY OF WEST ALLIS, WISCONSIN
 Component Unit - Downtown West Allis Business Improvement District
 Comparative Balance Sheets
 December 31, 2002 and 2001

	Totals	
	2002	2001
ASSETS		
Cash and investments	\$ 10,251	\$ 22,038
Accounts receivable	560	-
Due from primary government	57,231	53,313
TOTAL ASSETS	\$ 68,042	\$ 75,351
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 4,632	\$ 7,239
Due to primary government	-	514
Deferred revenue	57,231	53,313
Total Liabilities	61,863	61,066
Fund Balances		
Unreserved		
Undesignated (deficit)	6,179	14,285
TOTAL LIABILITIES AND FUND EQUITY	\$ 68,042	\$ 75,351

CITY OF WEST ALLIS, WISCONSIN
Component Unit - Downtown West Allis Business Improvement District
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
Years Ended December 31, 2002 and 2001

	Totals	
	2002	2001
Revenues		
Special assessments	\$ 53,313	\$ 63,000
Miscellaneous	16,505	12,837
Total Revenues	<u>69,818</u>	<u>75,837</u>
Expenditures		
Current		
Conservation and development	77,924	71,552
Excess of Revenues Over (Under) Expenditures	(8,106)	4,285
Fund Balance - January 1	<u>14,285</u>	<u>10,000</u>
Fund Balance - December 31	<u>\$ 6,179</u>	<u>\$ 14,285</u>

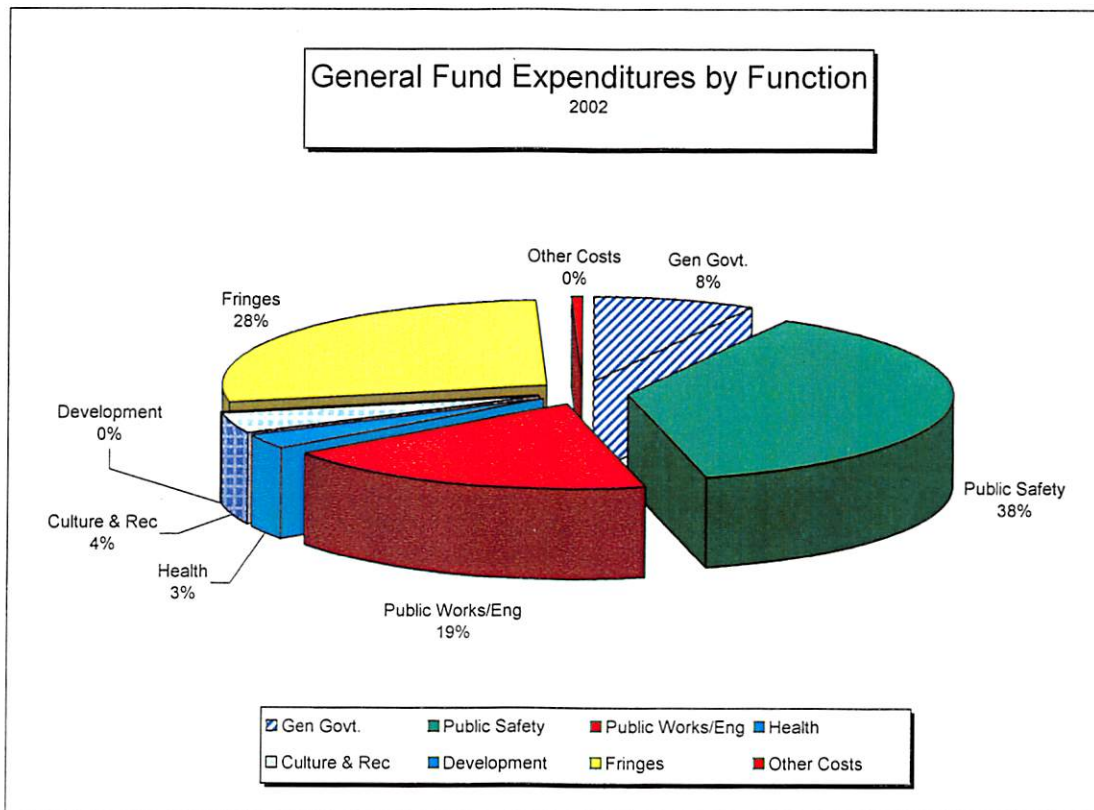
STATISTICAL SECTION

**CITY OF WEST ALLIS
TABLE NO. 1**

**General Fund Expenditures by Function
Last Ten Years
1993 - 2002**

Year	Gen Govt.	Public Safety	Public Works/Eng	Health	Culture & Rec	Development	Fringes	Other Costs	Total
1993	2,840,385	13,528,320	8,436,887	990,166	1,305,310	--	9,048,628	86,703	36,236,399
1994	2,897,041	13,841,157	8,939,192	1,001,123	1,314,626	--	9,836,955	4,108,468	41,938,562
1995	3,229,848	14,484,896	7,898,409	1,061,128	1,393,936	--	9,788,164	112,366	37,968,747
1996	3,574,417	14,755,711	8,439,748	1,090,771	1,483,349	--	9,698,962	251,714	39,294,672
1997	3,209,975	15,249,624	9,011,829	1,148,076	1,543,142	--	10,421,473	127,125	40,711,244
1998	3,430,978	15,742,106	8,687,411	1,193,396	1,642,183	--	11,478,823	390,978	42,565,875
1999	3,245,656	16,005,232	8,560,505	1,209,376	1,606,498	--	11,671,234	158,307	42,456,808
2000	3,497,943	16,767,110	9,525,924	1,274,654	1,661,387	--	13,105,975	189,819	46,022,812
2001	4,006,076	16,923,036	8,848,137	1,281,922	1,664,827	--	13,681,381	155,220	46,560,599
2002	3,694,833	17,365,545	8,666,138	1,311,488	1,775,604	--	12,736,540	225,114	45,775,262

Source: City of West Allis audited financial statements



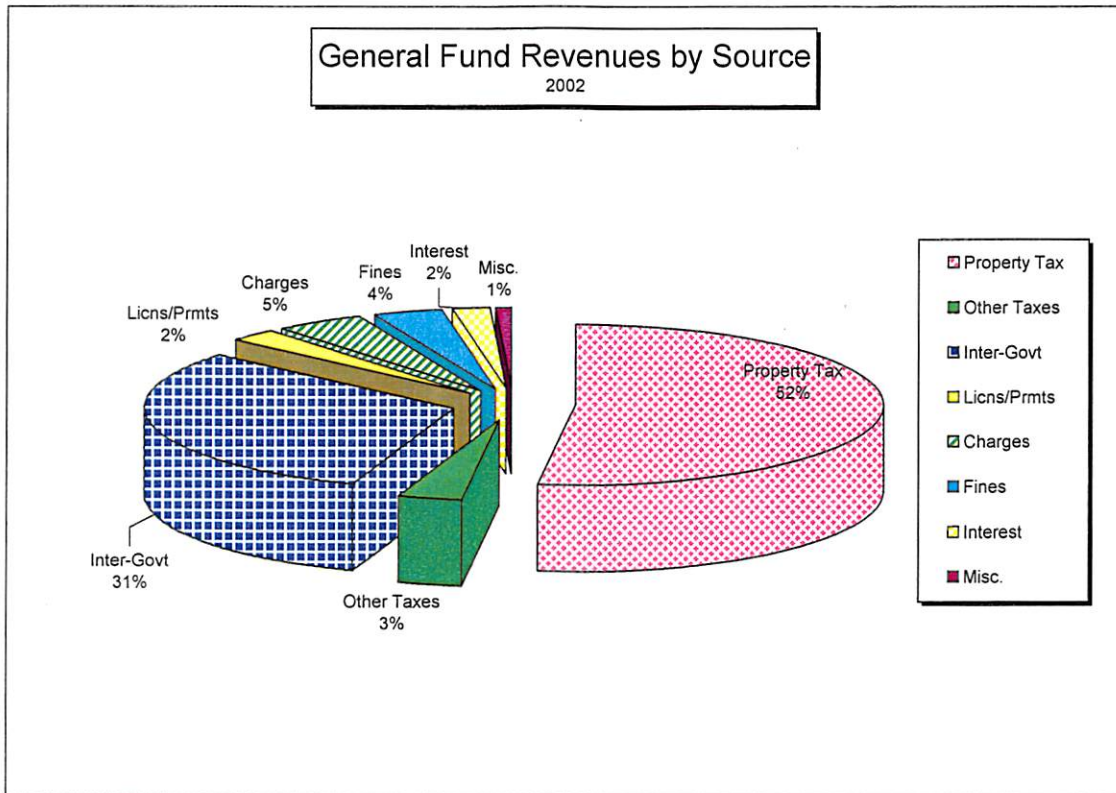
**CITY OF WEST ALLIS
TABLE NO. 2**

**General Fund Revenues by Source
Last Ten Years
1993 - 2002**

Year	Property Tax	Other Taxes	Inter-Govt	Licns/Prmts	Charges	Fines	Interest	Misc.	Total
1993	17,428,377	1,060,166	12,366,264	871,491	2,448,077	1,133,754	1,269,275	217,032	36,794,436
1994	18,172,761	1,150,279	12,602,342	950,019	2,721,890	1,158,211	1,552,204	4,259,794 (A)	42,567,500
1995	18,280,545	1,171,201	12,809,103	955,747	2,564,998	1,162,865	1,970,366	567,721	39,482,546
1996	19,867,838	1,097,686	12,472,609	981,781	2,564,176	1,298,766	1,698,100	372,896	40,353,852
1997	25,407,775	164,737	12,918,042	1,046,422	2,220,685	1,450,492	1,788,675	307,569	45,304,397
1998	21,756,974	1,178,491	13,201,240	1,139,404	2,059,639	1,605,146	1,928,499	338,962	43,208,355
1999	22,641,619	1,234,110	13,522,367	1,090,497	2,138,041	1,673,710	1,941,583	345,546	44,587,473
2000	23,106,370	1,398,582	14,660,015	1,119,156	2,153,800	1,668,740	2,398,558	323,293	46,828,514
2001	23,952,446	1,453,210	14,966,656	1,099,860	1,737,346	1,607,665	1,985,566	363,351	47,166,100
2002	24,350,694	1,503,663	14,687,461	1,101,433	2,184,712	1,719,444	984,637	330,000	46,862,044

(A) Includes sale of Giddings and Lewis Plant

Source: City of West Allis audited financial statements

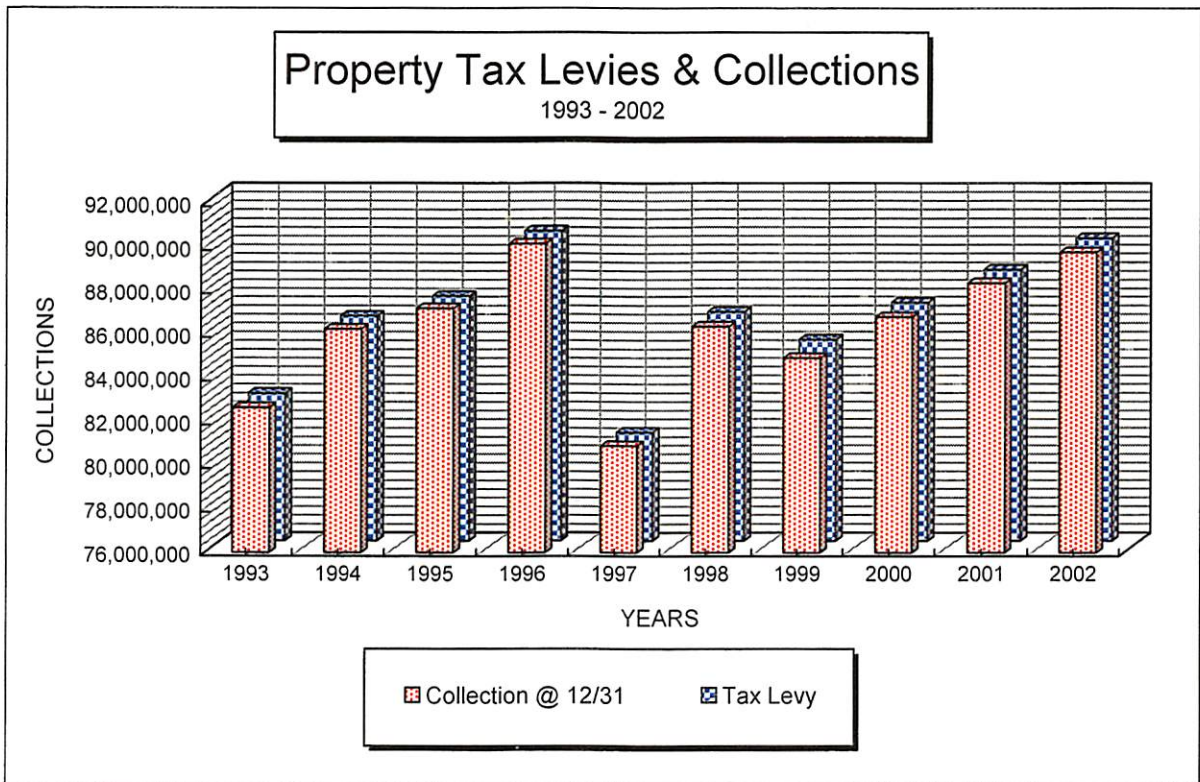


CITY OF WEST ALLIS
TABLE NO. 3
Property Tax Levies & Collections
Last Ten Years
1993 - 2002

Levy Year	Collection Year	Total Tax Levy (1)	Total Tax Collections as of December 31	Total Collections as Percent of Levy	Cumulative Delinquent Taxes (2)	Taxes Receivable as Percent of Levy
1992	1993	82,744,864	82,647,333	99.88%	82,029	0.10%
1993	1994	86,284,553	86,243,130	99.95%	102,122	0.12%
1994	1995	87,203,807	87,173,762	99.97%	132,167	0.15%
1995	1996	90,206,059	90,160,869	99.95%	125,487	0.14%
1996	1997	80,973,250	80,885,203	99.89%	148,005	0.18%
1997	1998	86,479,030	86,357,472	99.86%	149,673	0.17%
1998	1999	85,212,076	84,912,112	99.65%	348,221	0.41%
1999	2000	86,904,830	86,788,122	99.87%	170,547	0.20%
2000	2001	88,435,347	88,363,794	99.92%	185,810	0.21%
2001	2002	89,880,473	89,777,065	99.88%	313,529	0.35%

- (1) Includes all special assessments and charges placed on tax roll for all taxing entities.
(2) Represents uncollected personal property taxes, net of write-offs of uncollectible amounts.

Source: City of West Allis Finance Division records



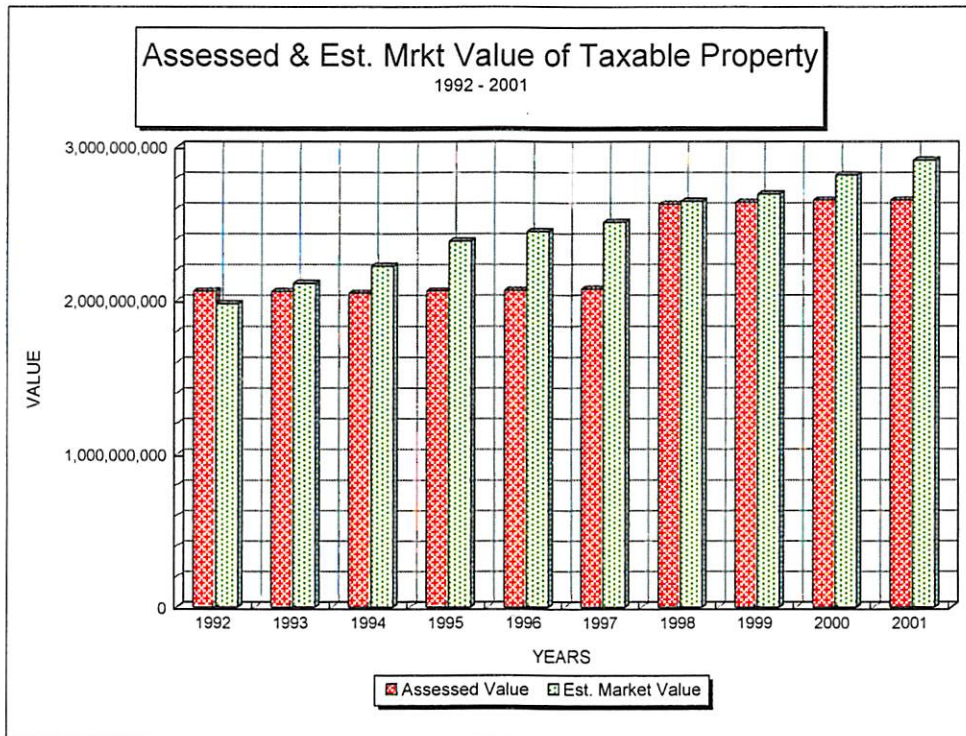
**CITY OF WEST ALLIS
TABLE NO. 4**

Assessed and Estimated Market Value of Taxable Property

Levy Year	Real Property		Personal Property		Total		Ratio of Assessed to Estimated Market Value
	Assessed Value	Estimated Market Value	Assessed Value	Estimated Market Value	Assessed Value	Estimated Market Value	
1992	1,941,795,700	1,858,030,200	117,757,830	118,961,600	2,059,553,530	1,976,991,800	104.18%
1993	1,945,573,000	1,994,775,900	111,416,960	113,749,500	2,056,989,960	2,108,525,400	97.56%
1994	1,943,901,000	2,106,719,600	102,482,340	114,242,200	2,046,383,340	2,220,961,800	92.14%
1995	1,952,986,200	2,255,490,400	107,296,070	126,015,100	2,060,282,270	2,381,505,500	86.51%
1996	1,953,632,500	2,315,337,300	109,272,130	129,582,700	2,062,904,630	2,444,920,000	84.38%
1997	1,957,960,300	2,366,501,800	115,249,300	139,999,500	2,073,209,600	2,506,501,300	82.71%
1998	2,473,580,300	2,499,283,300	150,175,330	143,375,200	2,623,755,630	2,642,658,500	99.28%
1999	2,514,863,000	2,576,796,500	122,109,110	114,969,500	2,636,972,110	2,691,766,000	97.96%
2000	2,541,891,000	2,686,829,600	110,417,700	128,003,600	2,652,308,700	2,814,833,200	94.23%
2001	2,552,738,900	2,811,430,700	98,439,430	100,906,200	2,651,178,330	2,912,336,900	91.03%

General reassessments were conducted in 1992 and 1998

Source: By Evenson Dodge Inc. financial consultants from Wisconsin Department of Revenue reports



**CITY OF WEST ALLIS
TABLE NO. 5**

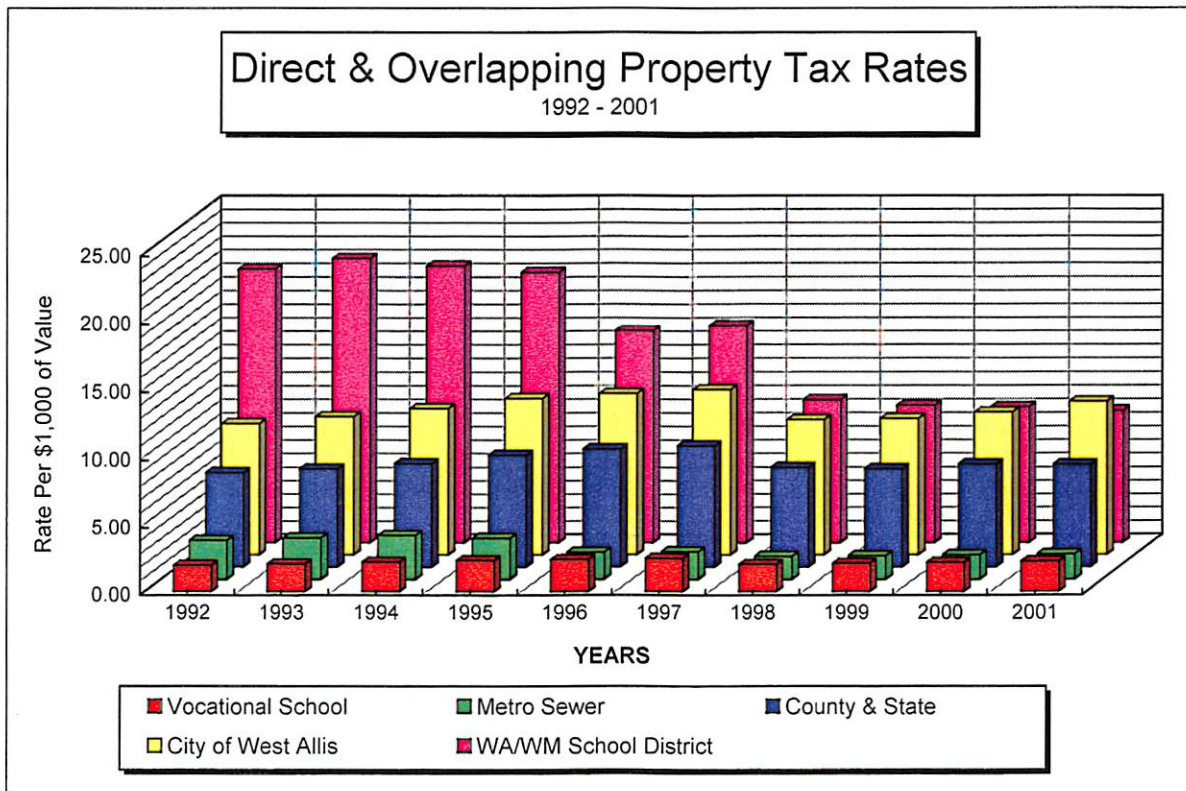
**Direct and Overlapping
Property Tax Rates for City of West Allis Property Owners
Per \$1,000 of Assessed Value**

**Last Ten Years
1993 - 2002**

Levy Year	Collection Year	City of West Allis	School District	Vocational School	Metro Sewer	County & State	Total Gross Rate
1992	1993	9.72	20.17	1.93	2.88	7.02	41.72
1993	1994	10.23	20.95	2.04	3.08	7.29	43.59
1994	1995	10.83	20.41	2.17	3.26	7.70	44.37
1995	1996	11.57	19.94	2.30	3.06	8.31	45.18
1996	1997	11.92	15.64	2.36	2.01	8.75	40.68
1997	1998	12.23	16.02	2.45	2.06	9.01	41.77
1998	1999	10.01	10.57 ¹	2.01	1.71	7.41	31.71
1999	2000	10.08	10.15 ¹	2.08	1.74	7.31	31.36
2000	2001	10.56	10.03 ¹	2.15	1.81	7.65	32.20
2001	2002	11.35	9.76 ¹	2.23	1.87	7.62	32.83

Source: Reprinted from a document prepared by Evenson Dodge Inc. financial consultants

1) Beginning in 1998/99, the state tax credit has been blended in school district's mill rate.



**CITY OF WEST ALLIS
TABLE NO. 6**

**Special Assessments Billed, Collected, and Outstanding
Last Ten Years
1993 - 2002**

Year	Current Assessments Billed	Total Assessments Added to Tax Roll	Total Assessments Collected	Cumulative Assessments Outstanding
1993	\$ 792,276	\$ 266,147	\$ 804,159	\$ 996,385
1994	\$ 795,248	\$ 249,767	\$ 826,148	\$ 965,485
1995	\$ 579,379	\$ 286,375	\$ 439,257	\$1,105,607
1996	\$ 589,470	\$ 235,775	\$ 876,057	\$ 819,020
1997	\$1,269,953	\$ 287,394	\$ 878,121	\$1,196,537
1998	\$1,131,870	\$ 275,146	\$ 848,192	\$1,205,069
1999	\$ 822,253	\$ 232,113	\$ 553,884	\$1,241,329
2000	\$ 768,960	\$ 341,517	\$ 815,132	\$1,114,403
2001	\$ 694,777	\$ 322,570	\$ 812,539	\$1,002,754
2002	\$1,003,774	\$ 331,581	\$ 742,327	\$ 932,620

All special assessments are due when billed and may be paid within thirty (30) days without interest. The interest rate for 2002 is 6.0%. Options for payment include annual installments over 10 years or 5 years, or full payment on the tax roll. Installments placed on the tax roll are included with the settlement with Milwaukee County. Cumulative Assessments Outstanding represents special assessment principal remaining to be placed on future tax rolls.

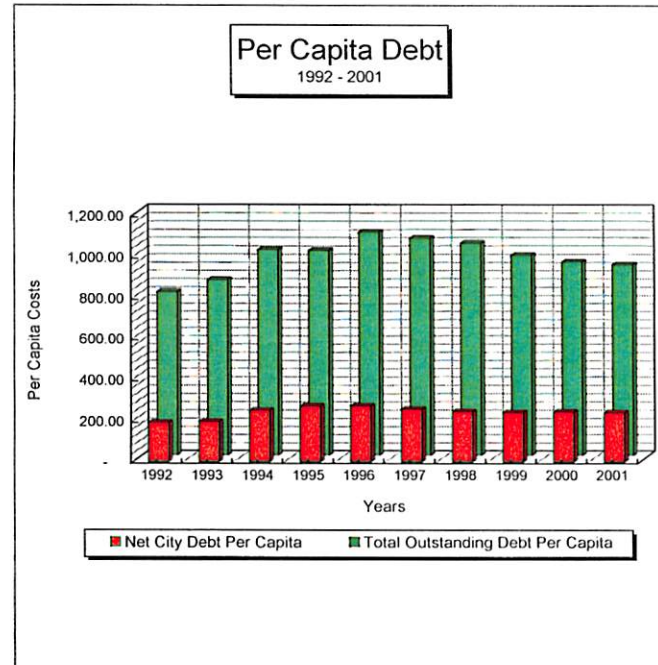
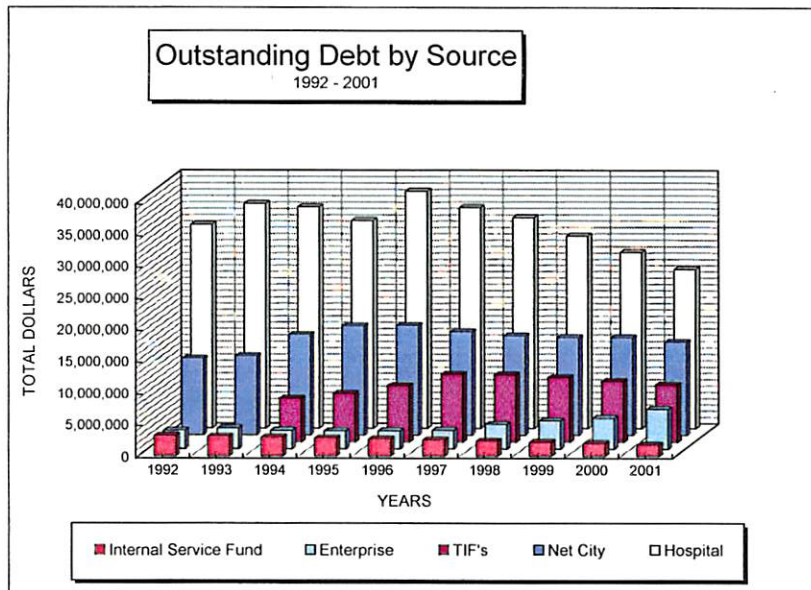
Source: City of West Allis Finance Division records

CITY OF WEST ALLIS
TABLE NO. 7

Ratio of Outstanding Debt to Equalized Valuation and Debt per Capita
Last Ten Years
1992 - 2001

Calendar Year Ending 12/31	Total Outstanding Debt	Enterprise Funds	TIF's	Internal Service Fund	Hospital	Net City Outstanding Debt	Equalized Valuation	Net City Debt as a % of Equalized Valuation	Estimated Population	Net City Debt Per Capita
1992	50,377,820	2,868,310		3,177,820	32,202,835	12,128,855	1,976,991,800	0.61%	63,240	191.79
1993	54,309,140	3,242,169		3,064,140	35,519,960	12,482,871	2,108,525,400	0.59%	63,478	196.65
1994	63,631,760	2,914,765	6,945,000	2,941,760	34,978,000	15,852,235	2,220,961,800	0.71%	63,379	250.12
1995	63,374,520	2,827,610	7,695,000	2,809,520	32,815,000	17,227,390	2,381,505,500	0.72%	63,413	271.67
1996	69,263,642	2,850,110	8,956,802	2,666,840	37,480,000	17,309,890	2,444,920,000	0.71%	63,576	272.27
1997	67,414,226	2,957,572	10,737,246	2,511,980	34,875,000	16,332,428	2,506,501,300	0.65%	63,653	256.59
1998	65,887,390	3,880,494	10,673,030	2,344,360	33,335,500	15,654,006	2,642,658,500	0.59%	63,712	245.70
1999	62,289,934	4,428,832	10,232,113	2,162,820	30,445,000	15,421,168	2,691,766,000	0.57%	63,769	241.83
2000	59,738,836	4,845,792	9,658,216	1,965,620	27,850,000	15,419,208	2,814,833,200	0.55%	63,222	243.89
2001	57,008,476	6,263,505	9,116,877	1,751,600	25,140,000	14,736,494	2,912,336,900	0.51%	61,254	240.58

Sources: City of West Allis Finance Division records, Table No. 4, Table No. 12



Sources:
General O/S debt (excludes sanitary and water, but incl. insurance) - "Schedule of General Obligation Indebtedness" in annual budget books

Equalized Valuation and Est. Population - from annual budget.
"Comparative Growth of the City of West Allis"

**CITY OF WEST ALLIS
TABLE NO. 8**

**Computation of Legal Debt Margin
December 31, 2002**

Equalized Valuation of Taxable Property		\$3,115,860,000
Ratio of Legal Debt Limit		5%
Legal Debt Limit		\$155,793,000
Net City Purpose General Obligation Bonds and Notes (9.37% of Limit)	14,599,947	
General Obligation Bonds - Internal Service Fund (0.98% of Limit)	1,519,020	
General Obligation Bonds - TIF's (6.67% of Limit)	10,393,111	
General Obligation Notes - Enterprise Funds (4.76% of Limit)	7,420,053	
General Obligation Bonds and Notes - Hospital (14.71% of Limit)	22,915,000	
Less: Amount available in debt service fund	(109,750)	
Total Debt Applicable to Limitation (36.42%)		56,737,381
Total Remaining Legal Debt Margin		\$99,055,619

Source: City of West Allis Finance Division records

**CITY OF WEST ALLIS
TABLE NO. 9**

**Computation of Direct and Overlapping Debt
December 31, 2002**

	Total Debt	Percent Applicable to City	Amount Applicable to City
Direct Debt	\$56,737,381	100.00%	\$ 56,737,381
Overlapping Debt:			
<u>Milwaukee County</u>			
- General Obligation	408,714,780	7.04%	28,773,521
<u>Milwaukee Metropolitan Sewerage District</u>	636,371,600	7.20%	45,818,755
<u>Milwaukee Area Technical College</u>	78,430,000	5.86%	4,595,998
<u>School District of West Allis - West Milwaukee, et.al.</u>	4,320,000	86.57%	3,739,824
Total Overlapping Debt			<u>82,928,098</u>
Total Direct and Overlapping Debt			<u>\$139,665,479</u>

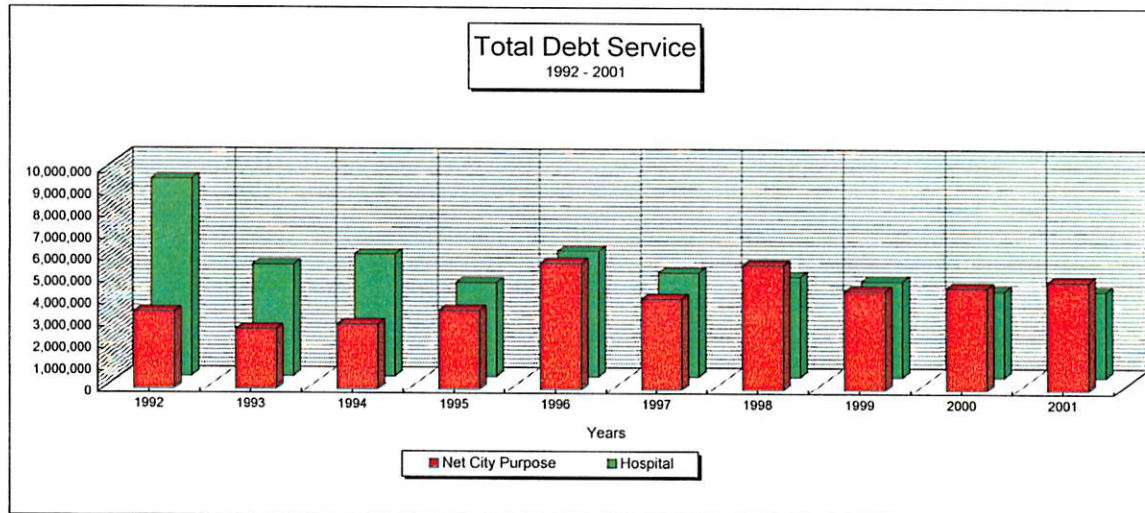
Source: By Evenson Dodge Inc. financial consultants from information provided by the individual taxing units

CITY OF WEST ALLIS
TABLE NO. 10

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures
Last Ten Years
1992 - 2001

Year	Principal			Interest			Total Debt Service			Ratio of Debt Service to General Expenditures	
	Total	WA Memorial Hospital Purpose	Net City Purpose	Total	WA Memorial Hospital Purpose	Net City Purpose	Total	WA Memorial Hospital Purpose	Net City Purpose	General Expenditures	General Expenditures
1992	10,032,590	7,315,000	2,717,590	2,525,490	1,699,238	826,252	12,558,080	9,014,238	3,543,842	36,009,522	9.84%
1993	5,203,859	3,182,875	2,020,984	2,636,192	1,898,687	737,505	7,840,051	5,081,562	2,758,489	36,236,399	7.61%
1994	5,697,596	3,541,960	2,155,636	2,858,241	2,024,960	833,281	8,555,837	5,566,920	2,988,917	41,938,562	7.13%
1995	4,437,845	2,163,000	2,274,845	3,459,214	2,113,019	1,346,195	7,897,059	4,276,019	3,621,040	37,968,747	9.54%
1996	7,881,882	3,590,000	4,291,882	3,651,612	2,150,090	1,501,522	11,533,494	5,740,090	5,793,404	39,294,672	14.74%
1997	5,252,018	2,605,000	2,647,018	3,640,381	2,136,186	1,504,195	8,892,399	4,741,186	4,151,213	40,711,244	10.20%
1998	6,983,496	3,185,000	3,798,496	3,300,288	1,383,987	1,916,301	10,283,784	4,568,987	5,714,797	42,565,875	13.43%
1999	5,964,255	2,910,000	3,054,255	2,957,572	1,476,879	1,480,693	8,921,827	4,386,879	4,534,948	42,456,808	10.68%
2000	5,850,858	2,595,000	3,255,858	2,771,531	1,342,399	1,429,132	8,622,389	3,937,399	4,684,990	46,022,812	10.18%
2001	6,274,054	2,710,000	3,564,054	2,613,446	1,209,646	1,403,800	8,887,500	3,919,646	4,967,854	45,560,599	10.90%

Source: City of West Allis Finance Division records



**CITY OF WEST ALLIS
TABLE NO. 11**

**Industrial Development Revenue Bonds
December 31, 2002**

	Year of Issue	Original Principal Amount	12/31/02 Balance	Final Maturity
Renaissance Faire Project	1989	\$1,500,000	\$1,210,000	2019
Amalga Composites, Inc.	1989	1,450,000	790,000	2009
Poblocki Investments Ltd.	1995	4,800,000	3,900,000	2007
Liberty Square Housing Project Phase I *	1995	5,700,000	5,025,000	2025
Liberty Square Housing Project Phase II *	1995	2,900,000	2,745,000	2003
Landmark *	1996	7,020,000	6,595,000	2029
Swordfish/Milwaukee Plate Glass	2000	2,200,000	1,852,632	2018
State of Wisconsin	2001	44,895,000	44,895,000	2028

The City is not obligated to pay debt service on these bonds, nor is it liable for any revenue bonds.

* Mortgage Revenue Bonds

Source: City of West Allis Finance Division

**CITY OF WEST ALLIS
TABLE NO. 12**

**Demographic Statistics
Last Ten Years
1993 - 2002**

Year	Estimated Population	Percent Unemployed	Median Effective Buying Income	School Year	School Enrollment(1)
1993	63,478	2.8%	\$36,825	1993/94	9,283
1994	63,379	2.7%	\$39,073	1994/95	9,408
1995 *	63,413	1.7%	\$32,671	1995/96	9,504
1996	63,576	2.4%	\$34,073	1996/97	8,311
1997	63,653	2.3%	\$34,968	1997/98	9,144
1998	63,712	2.8%	\$35,509	1998/99	9,066
1999	63,769	2.5%	\$36,056	1999/2000	8,910
2000	63,222	2.8%	\$37,176	2000/2001	8,777
2001	61,254	3.9%	\$34,840	2001/2002	8,790
2002	61,114	6.0%	N/A	2002/2003	8,830

(1) The West Allis Unified School District includes all of the Village of West Milwaukee and small portions of the Cities of Greenfield and New Berlin, as well as all of the City of West Allis.

* For 1995 sales marketing management changed its definition of EBI in such a way that 1995 numbers are not directly comparable to 1994.

Source: Reprinted from tables prepared by Evenson Dodge Inc. financial consultants

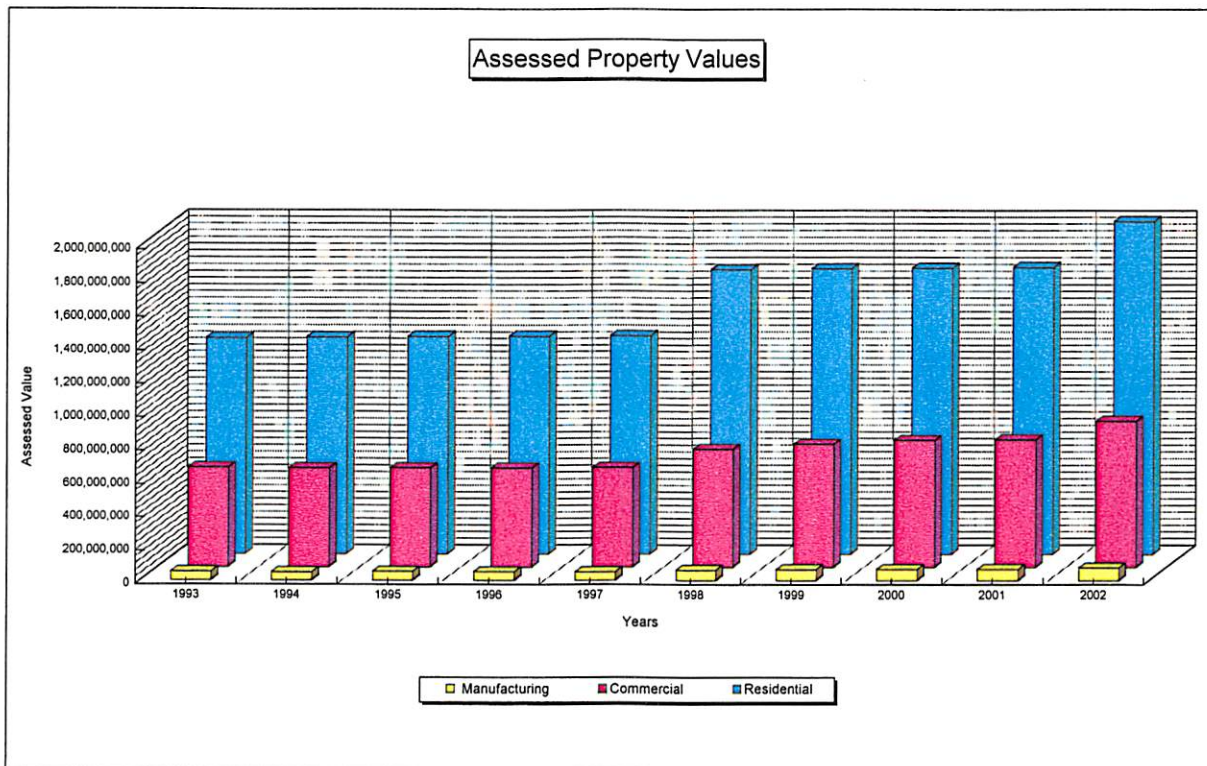
**CITY OF WEST ALLIS
TABLE NO. 13**

**Property Value and Construction
Last Ten Years
1993-2002**

Year	Assessed Property Value (1)				Residential Construction(2)		Commercial/Mfg. Construction(2)		Tax-Exempt Construction(2)	
	Residential	Commercial	Manufacturing	Total	# of Permits	Value	# of Permits	Value	# of Permits	Value
1993	1,296,735,200	597,071,500	51,766,300	1,945,573,000	381	3,871,103	172	6,693,745	12	1,144,600
1994	1,301,968,200	593,907,400	48,025,400	1,943,901,000	247	1,902,520	215	8,579,001	8	5,796,000
1995	1,305,801,000	595,000,000	52,185,200	1,952,986,200	282	3,090,228	168	18,664,642	10	1,681,712
1996	1,308,266,200	594,567,800	50,798,500	1,953,632,500	276	3,284,007	145	16,548,384	25	13,348,167
1997	1,311,010,000	597,314,100	49,636,200	1,957,960,300	398	2,502,993	183	22,816,401	23	7,864,837
1998	1,704,159,300	708,218,100	61,202,900	2,473,580,300	203	1,994,932	134	27,128,160	16	8,316,200
1999	1,709,805,900	739,672,900	65,384,200	2,514,863,000	1,011	4,060,059	327	21,131,228	21	4,183,389
2000	1,713,588,700	761,916,500	66,385,800	2,541,891,000	934	3,897,367	293	19,573,320	23	39,612,574
2001	1,718,621,300	767,159,200	66,958,400	2,552,738,900	859	4,757,063	298	13,654,750	18	11,724,772
2002	1,990,562,900	878,035,600	75,888,400	2,944,486,900	909	3,573,546	308	12,520,145	25	5,013,372

Sources:

- (1) By Evenson Dodge Inc. financial consultants from Wisconsin Department of Revenue reports
- (2) City of West Allis Building Inspections Department



**CITY OF WEST ALLIS
TABLE NO. 14**

**Principal Taxpayers
December 31, 2002**

	2002 Assessed Value	% of Total Assessed Value
Quad Graphics	19,512,300	0.6%
Ramco-Gershenson Prop	\$18,812,550	0.6%
William Blake	17,710,000	0.6%
JDN West Allis Assoc	17,428,100	0.6%
Centerpoint Properties	13,218,700	0.4%
1126 West Allis Operating	12,077,681	0.4%
Metropolitan Holding Company	11,898,760	0.4%
Sam's Real Estate	11,821,117	0.4%
Home Depot	10,943,727	0.4%
Charles Benidt	10,683,152	0.4%
James Krahn	9,502,400	0.3%
LBS Ltd Partnership	9,374,765	0.3%
NDC, LLC	8,923,300	0.3%
Great Lakes Reit	8,893,400	0.3%
Kenneth Hendricks	8,655,000	0.3%
Renaissance Faire	8,078,516	0.3%
Centre Point Development	8,055,920	0.3%
Riverwood Associates	7,816,200	0.3%
Whitnall-Summit Co.	7,737,100	0.3%
Dayton-Hudson Corp. (Target)	7,625,922	0.3%
	\$228,768,610	7.5%

Based on the City's total 2002 assessed valuation of \$3,049,372,562

Source: West Allis City Assessor

**CITY OF WEST ALLIS
TABLE NO. 15**

**Banks and Savings & Loans
December 31, 2002**

Associated Bank
The Equitable Bank, S.S.B.
First Financial Bank, FSB
Great American Savings Bank, FSB
Great Midwest Bank, S.S.B.
Horizon Savings Association
Anchor BanCorp (formerly Ledger Bank)
M&I Marshall & Ilsey Bank
Marquette Savings Bank
Municipal Savings Banks of Wisconsin, S.A.
Norwest Bank - Wisconsin
Saint Francis Bank, FSB
Tri City National Bank of West Allis
Valley Bank

Source: By Evenson Dodge Inc. financial consultants

**CITY OF WEST ALLIS
TABLE NO. 16**

**Bank Deposits
Ten years, 1993 - 2002**

December 31	Anchor Bank (Ledger Bank)	Associated Bank	Tri City National Bank of West Allis
1993	\$ 119,580,000	\$ 67,687,000	* \$ 292,382,000
1994	\$ 126,354,000	\$ 67,377,000	* \$ 300,101,000
1995	\$ 212,741,000	\$ 74,326,000	* \$ 350,487,000
1996	\$ 264,426,000	\$ 67,783,000	* \$ 381,219,000
1997	\$ 267,109,000	\$ 64,718,000	* \$ 399,212,000
1998	\$ 321,696,000	+ \$ 1,929,558,000	* \$ 459,896,000
1999	\$ 288,714,000	+ \$ 8,691,829,000	* \$ 473,000,000
2000	\$ 2,550,000,000	+ \$ 8,612,611,000	* \$ 473,000,000
2001 **	\$ 2,119,320,000	+ \$ 8,612,611,000	* \$ 476,164,000
2002 **	\$ 2,553,987,000	+ \$ 9,124,852,000	* \$ 515,339,000

* Includes all Milwaukee County branch offices

** Deposits reported as of March 31

+ Bank-wide deposits

Source: City of West Allis Finance Division
(search of bank web sites-annual reports)

**CITY OF WEST ALLIS
TABLE NO. 17**

**Major Employers
December 31, 2002**

Employer	Product or Service	Full-time Employees
West Allis Memorial Hospital	Regional Hospital	1,549
West Allis School District	Elementary/Secondary Education	975
Quad Graphics	Commercial Printer	770
City of West Allis	Municipal Government	559
Village of Manor Park	Nursing Home & Retirement Facility	375
Milwaukee Ductile Iron Inc	Foundry	300
Covenant Health Systems	Health Care Services	285
Colders Furniture Showplace	Furniture/Appliance Dealership	255
Briggs & Stratton	Gasoline Engines	250
C & H Distributors	Industrial Products Direct Marketer	213
Grebes Bakery	Commercial Bakery	200
Chr. Hansen Lab, Inc.	Food Additive Manufacturer	197
Aurora Visit Nurses Assn.	Social Service Agency	185
HM Graphics	Commercial Printer	185
Sullivan/Schein Dental Products	Dental Equipment Distributor	185
Crestwood Bakery	Commercial Bakery	182
Motor Castings Company	Foundry	175
Milw Area Tech. College	Technical College	171
Rogers Memorial Hospital	Psychiatric Hospital	158
Home Depot	Building Products Retailer	150
Poblocki & Sons	Custom Electrical Signs	148
Langer Roofing	Roofing/Construction	130
SAI Speciality Assoc.	Roofing Technologies	130
Wilde Toyota	Auto Dealership	130
Poblocki Paving Corp.	Paving Contractor	125
Unit Drop Forge Company	Iron, Steel Forgings	121
Gordon Flesch Company	Office Machines Sales/Service	120
Pressed Steel Tank Company	High Pressure Tanks	117
International Auto's	Auto Dealership	115
Maximus	Consulting & Program Services	109

Source: City of West Allis Development Dept., telephone survey of employers.

**CITY OF WEST ALLIS
TABLE NO. 18**

**Miscellaneous Statistics
December 31, 2002**

Area: 11.402 sq. mi. (7,297.28 acres)
Elevation at W. Greenfield Ave. & S. 76 St.: 729.80' above sea level

Streets, miles of:			
	Interstate:	3.28	
	State Trunk:	5.06	Miles of Sidewalks: 278
	County Local Road:	6.16	Number of Alleys: 423
	County Trunk:	1.84	
	Connecting Streets:	3.07	Number of Pedestrian Ways: 10
Local Streets (approx. 3.86 mi. unimproved):		175.18	
Total Miles of Streets:		194.59	

Intersections:			
	Signalized:	86	
	Stop Signed:	714	Number of Regulatory & Warning Signs (approx.): 7,000
	Yield Signed:	45	
	Un-controlled:	268	Number of Flashing Beacons: 9
Total Number of Intersections:		1,113	

Streetlights:			
	High Pressure Sodium:	3,304	Number of Alley Lights (50w HPS): 754
	Low Pressure Sodium:	4,293	
Total Number of Street Lights:		7,597	Number of Substations: 24

No. of City Owned Parking Lots:	39	No. of Parking Meters on Streets:	144
Total Stalls (off street):	1,299	Number of Parking Meters in Lots:	0

Miles of Water Main (all sizes):	211.96	Miles of Sanitary Sewer:	171.66
Number of Hydrants:	2,711	Miles of Storm Sewer:	179.69

Water Storage:	Water Consumption (2001):
at S. 84 St. & W. Rogers St.:	Daily Average, gallons: 6,222,000
1,500,000 gal. Elevated	Daily High, gallons (on 7/16): 10,180,000
at S. 116 St. & W. Rogers St.:	Daily Low, gallons (on 4/6): 5,437,000
1,500,000 gal. Elevated	
at S. 96 St. W. Mitchell St.:	
4,000,000 gal. Underground	

Source: City of West Allis Engineering Dept.

FEDERAL AND STATE SINGLE AUDIT

SINGLE AUDIT SECTION



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Mayor and City Council
City of West Allis, Wisconsin

We have audited the financial statements of the City of West Allis, Wisconsin as of and for the year ended December 31, 2002 and have issued our report thereon dated April 30, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City of West Allis, Wisconsin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of West Allis, Wisconsin's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the City Council and management, and is not intended to be and should not be used by anyone other than these specified parties.

Schenck SC

Certified Public Accountants
Green Bay, Wisconsin
April 30, 2003

CITY OF WEST ALLIS, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2002

Grantor Agency/Pass-through Agency/Program Title	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>		
Passed through Wisconsin Department of Health and Family Services		
Special Supplemental Food Program for Women, Infants and Children	10.557	\$ 113,792
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
Direct Programs		
Community Development Block Grant	14.218	1,677,533
Housing Voucher Program	14.855	2,220,890
Passed through Milwaukee County		
Home Program	14.239	295,594
Total U.S. Department of Housing and Urban Development		<u>4,194,017</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
Passed through Wisconsin Department of Transportation		
Highway Safety	20.600	
Project #0932-09-54		3,745
Project #0932-09-52		1,500
Project #0932-09-51		1,500
Project #932-43-64		5,000
Project #932-04-18		9,989
Total U.S. Department of Transportation		<u>21,734</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>		
Direct Programs		
Local Law Enforcement Block Grant	16.592	50,031
Bulletproof Vest Partnership Program	16.607	14,875
Passed through Wisconsin Department of Administration		
Office of Justice Assistance		
Juvenile Accountability Incentive Block Grant	16.523	
Project #JB-00-SE-0009		43,851
Project #JB-01-SE-0010		15,210
Project #JB-00-SE-0085		44,212
Stop Violence Against Women	16.588	
Project #VA-01-MM-0025		45,195
Juvenile Justice Grant	16.540	4,982
National Incident Based Reporting System	16.733	107,977
Total U.S. Department of Justice		<u>326,333</u>

(Continued)

CITY OF WEST ALLIS, WISCONSIN
 Schedule of Expenditures of Federal Awards and State Financial Assistance
 For the Year Ended December 31, 2002

Grantor Agency/Pass-through Agency/Program Title	Federal CFDA Number	Expenditures
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>		
Brownfield Pilot Cooperative Agreement	66.811	110,614
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>		
Wellness and Fitness Grant	83.554	61,972
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Passed through Wisconsin Department of Health and Family Services		
Childhood Immunization Grants	93.268	3,337
CDC Investigations and Technical Assistance	93.283	101,697
Temporary Assistance to Needy Families	93.558	11,454
Maternal and Child Health Services	93.778	1,792
Preventive Health Services	93.991	6,245
Bright Futures	93.992	53,333
Maternal and Child Health Services Block Grant	93.994	26,281
Total U.S. Department of Health and Human Services		204,139
TOTAL FEDERAL FINANCIAL ASSISTANCE		\$ 5,032,601

The notes to the schedules of expenses of federal awards and state financial assistance are an integral part of these schedules.

CITY OF WEST ALLIS, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2002

Grantor Agency/Pass-through Agency/Program Title	State I.D. Number	Accrued (Deferred) Revenue 1/1/02	Expenditures	Revenues	Local Share	Accrued (Deferred) Revenue 12/31/02
<u>WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES</u>						
Cancer Treatment	435.150302	\$ -	\$ 2,172	\$ 1,086	\$ 1,086	\$ (1,289)
CDC Breast and Cervical Cancer	435.155056	-	22,372	22,372	-	(1,762)
GPR Lead Poisoning	435.157720	-	6,364	6,364	-	(2,274)
Maternal and Child Health Services	435.159320	-	1,792	1,792	-	-
Total Wisconsin Department of Health and Human Services		-	32,700	31,614	1,086	(5,325)
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>						
Brownfield Site Assessment	370.687	-	6,360	6,360	-	6,360
TOTAL STATE FINANCIAL ASSISTANCE		\$ -	\$ 39,060	\$ 37,974	\$ 1,086	1,035

The notes to the schedules of expenses of federal awards and state financial assistance are an integral part of these schedules.

CITY OF WEST ALLIS, WISCONSIN
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance
December 31, 2002

NOTE A - BASIS OF PRESENTATION

In accordance with the audit requirements issued by the Office of Management and Budget (OMB) Circular A-133 and the State Single Audit Guidelines issued by the Wisconsin Department of Administration, supplemental information is presented by the City in regard to federal and state financial assistance programs administered by the City.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedule are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2002 general-purpose financial statements. Local share in the schedule represents the difference between program expenditures and associated federal and state revenues recorded on the City's general-purpose financial statements for 2002. Therefore local share includes both local revenues and adjustments applicable to prior and future years because of the modified accrual basis of accounting used for recording revenues and expenditures. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while deferred revenue represents advances for federal and state programs that exceed recorded City expenditures.

Federal Programs: The City of West Allis qualifies as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore major programs, as identified in Section I of the Schedule of Findings and Questioned Costs, represent those with combined expenditures exceeding 25% of total federal awards that also were deemed major programs based on the auditor's risk assessment. All other federal programs are considered non-major programs.

State Programs: Major programs represent state assistance programs with expenditures of \$100,000 or more and other state programs classified as major in the State Single Audit Guidelines. All other state assistance programs required to be included in the Schedule of State Financial Assistance in accordance with Appendix H of the State Single Audit Guidelines are non-major programs.

NOTE C - COGNIZANT AGENCIES

The federal and state cognizant agencies for the City are as follows:

Federal - U.S. Department of Housing and Urban Development
State - Wisconsin Department of Revenue

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Mayor and Common Council
City of West Allis
Milwaukee County, Wisconsin

Compliance

We have audited the compliance of the City of West Allis, Wisconsin with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that are applicable to each of its major federal and state programs for the year ended December 31, 2002. The City of West Allis, Wisconsin's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the City of West Allis, Wisconsin's management. Our responsibility is to express an opinion on the City of West Allis, Wisconsin's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133, and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of West Allis, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of West Allis, Wisconsin's compliance with those requirements.

In our opinion, the City of West Allis, Wisconsin complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2002.

Internal Control Over Compliance

The management of the City of West Allis, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of West Allis, Wisconsin's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the City Council, management and federal and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Schinde SC

Certified Public Accountants
Green Bay, Wisconsin
April 30, 2003

CITY OF WEST ALLIS, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2002

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------------|
| 1. Type of audit report issued on basic financial statements? | Unqualified Opinion |
| 2. Was a reportable condition disclosed? | No |
| 3. Was a material noncompliance disclosed? | No |

Federal Programs

- | | |
|---|---------------------|
| 1. Type of audit report issued on major program compliance? | Unqualified Opinion |
| 2. Was a reportable condition disclosed? | No |
| 3. Was an audit finding disclosed? | No |
| 4. Major program
Housing Voucher Program (CFDA #14.218) | |
| 5. Dollar threshold used to distinguish Type A and Type B programs? | \$300,000 |
| 6. Did the auditee qualify as low-risk auditee? | Yes |

Financial Statement Findings

There were no findings relating to the general-purpose financial statements required to be reported under generally accepted governmental auditing standards for the year ended December 31, 2002.

Audit Findings and Questioned Costs for Federal and State Awards

There were no findings relating to the schedule of expenditures federal awards and state financial assistance required to be reported for the year ended December 31, 2002.

CITY OF WEST ALLIS, WISCONSIN
Status of Prior Year Findings and Questioned Costs
December 31, 2002

There were no findings or noncompliance items noted in the 2001 audit.



CITY OF WEST ALLIS, WISCONSIN
(Time Warner Cable)

REPORT ON AGREED-UPON PROCEDURES
CABLE TELEVISION FRANCHISE FEES

January 1, 1999 - December 31, 1999



Sikich Gardner & Co, LLP

Accountants & Consultants

998 Corporate Boulevard
Aurora, IL 60504

A Member of Sikich Group, LLC

MEMBERS OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
ILLINOIS CPA SOCIETY

REPORT OF INDEPENDENT ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES

City of West Allis, Wisconsin

We have performed the procedures enumerated below, which were agreed to by the City of West Allis, Wisconsin, on revenue/receipt transactions reported by Time Warner Cable to the City of West Allis, Wisconsin, for the period January 1, 1999 to December 31, 1999, solely to assist you in your evaluation of the degree of compliance by Time Warner Cable in accordance with the franchise fee terms of the cable franchise agreement. Time Warner Cable is responsible for reporting in compliance with the terms of the cable franchise agreement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The “franchising authority” is defined as the City of West Allis, Wisconsin, “other franchising authorities” is defined as all additional franchising authorities which are included in the cable operator’s systems and are pooled for purposes of allocating nonsubscriber revenues, and “cable operator” is defined as Time Warner Cable.

1. **Compare cash receipts reflected on bank account statements with: (a) cash receipts recorded on cash deposit records, (b) cash receipts posted to the general ledger, and (c) cash receipts posted to the billings/receipts (franchise accounting) reports for three months during 1999.**

No exceptions were noted.

2. **Compare subscriber fees totals, including installation/reconnection charges, pay-per-view, remote controls, guides, etc., from billings/receipts reports to franchise fee worksheets for three months during 1999.**

No exceptions were noted.

3. **Compare all franchise fee worksheets obtained from the cable operator with franchise fee payment schedules submitted to the franchise authority for one year - 1999.**

No exceptions were noted.

4. **Test the recording, allocating, and reporting of advertising revenues (and any deductions such as agency fees, representation fees, and collection expenses) among the franchising authority and other franchising authorities by comparing detail supporting documentation (billings/receipts, subscriber statistics) to general ledger entries for three months during 1999 and year-end totals. We compared the monthly advertising billing and collecting reports to franchise fees worksheets.**

The cable operator has not included in reported gross revenues amounts related to advertising agency commissions and trades. Such commissions occur when an advertising agency is involved in the placing of an ad and receives or keeps a commission that is based upon an agreed percentage of the ad revenues. Thus, ads placed by the cable operator's personnel were reported in full, while ads placed with an ad agency involved were reported net of the applicable commissions. For similarly priced ads, "gross" advertising revenue is the same. Trades are essentially "barter" transactions; the cable operator receives value in return for running advertising. Agency commissions, for franchise fee reporting purposes, should not be offsets to gross revenues.

Assuming that ad agency commissions and trades are part of gross revenues under the terms of the cable franchise agreement, the following amount is due to the franchising authority:

Advertising Agency Commissions and Trades	\$ 93,678
Franchise fee percentage	<u>5%</u>
Amount due	<u>\$ 4,684</u>

5. **Test the recording, allocating, and reporting of shopping revenues among the franchising authority and other franchising authorities by comparing detail supporting documentation (receipts/advices from shopping channels) to general ledger entries for three months during 1999 and year-end totals. We compared receipts, advices, and total revenue reports to each other and to amounts reported to the franchise authority.**

No exceptions were noted.

6. **Test the reporting of bad debts, refunds, and NSF checks on the franchise fee payment schedules by comparing amounts reported with billing adjustment reports for three months during 1999.**

No exceptions were noted.

7. **Review general ledger revenue accounts and select items with a scope over \$500 for testing by comparing general ledger entries with detail supporting documentation for three months during 1999.**

No exceptions were noted.

8. **Review general ledger expense accounts for credits which may be revenue items for items with a scope over \$500 for testing by comparing general ledger entries with detail supporting documentation for three months during 1999.**

We noted that the cable operator's general ledger included entries that reflected amounts received or accrued from programmers in connection with the launch of their channels. Such amounts were not included in the gross revenues reported for franchise fee purposes.

Assuming that such launch fees are part of gross revenues under the terms of the cable franchise agreement, the following amount is due to the franchising authority:

Launch Fees	\$ 38,991
Franchise fee percentage	<u>5%</u>
Amount due	<u>\$ 1,950</u>

We were not engaged to, and did not conduct, an examination, the objective of which would be the expression of an opinion on any of the amounts or items referred to in this report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of West Allis, Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

Stick Gardner & Co, LLP

Aurora, Illinois
February 17, 2003