



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: OAK CREEK WATER & SEWER UTILITY

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Principal Office: 170 W. DREXEL AVE  
OAK CREEK, WI 53154

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For the Year Ended: DECEMBER 31, 2003

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

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

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** OAK CREEK WATER & SEWER UTILITY

**Utility Address:** 170 W. DREXEL AVE  
OAK CREEK, WI 53154

**When was utility organized?** 7/12/1961

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** MS. ANNETTE L. STENZEL  
**Title:** ACCOUNTING SUPERVISOR

**Office Address:**  
170 W. DREXEL AVE  
OAK CREEK, WI 53154

**Telephone:** (414) 570 - 8210

**Fax Number:** (414) 570 - 8215

**E-mail Address:** ASTENZEL@WATER.OAK-CREEK.WI.US

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

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**Name:** MR. CHARLES CEDERGREN  
**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE & CO.  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR. FREDERICK SIEPERT

**Title:** CHAIRMAN

**Office Address:**

405 EAST VALBETH DRIVE  
OAK CREEK, WI 53154

**Telephone:** (414) 762 - 3721

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

**Fax Number:**

**Date of most recent audit report:** 4/1/2003

**E-mail Address:**

**Period covered by most recent audit:** 1/1/2002 - 12/31/2002

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

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**Name:** MR STEVEN N. YTTTRI

**Title:** GENERAL MANAGER

**Office Address:**

170 W. DREXEL AVE  
OAK CREEK, WI 53154

**Telephone:** (414) 570 - 8210

**Fax Number:** (414) 570 - 8215

**E-mail Address:** SNYTTTRI@WATER.OAK-CREEK.WI.US

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**Name of utility commission/committee:** OAK CREEK WATER & SEWER UTILITY COMMISSION

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

- MR RAYMOND BURNSIDE
- MR RONALD CALLIES,
- MR GARY GASS
- MR FREDERICK SIEPERT, CHAIRMAN
- MR GERALD WILLE, SECRETARY

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,818,934	6,629,644	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,731,557	2,798,341	2
Depreciation Expense (403)	1,139,622	1,532,608	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,207,570	1,193,550	5
<b>Total Operating Expenses</b>	<b>5,078,749</b>	<b>5,524,499</b>	
<b>Net Operating Income</b>	<b>1,740,185</b>	<b>1,105,145</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,740,185</b>	<b>1,105,145</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,170	10,783	7
Income from Nonutility Operations (417)	2,963	(13,520)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	148,281	168,169	10
Miscellaneous Nonoperating Income (421)	770,982	16,250	11
<b>Total Other Income</b>	<b>929,396</b>	<b>181,682</b>	
<b>Total Income</b>	<b>2,669,581</b>	<b>1,286,827</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	428,544	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>428,544</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>2,241,037</b>	<b>1,286,827</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	857,424	888,580	14
Amortization of Debt Discount and Expense (428)	25,740	26,673	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>883,164</b>	<b>915,253</b>	
<b>Net Income</b>	<b>1,357,873</b>	<b>371,574</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,590,355	10,218,781	20
Balance Transferred from Income (433)	1,357,873	371,574	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,948,228</b>	<b>10,590,355</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,818,934		6,818,934	1
<b>Total (Acct. 400):</b>	<b>6,818,934</b>	<b>0</b>	<b>6,818,934</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,731,557		2,731,557	2
<b>Total (Acct. 401-402):</b>	<b>2,731,557</b>	<b>0</b>	<b>2,731,557</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,139,622		1,139,622	3
<b>Total (Acct. 403):</b>	<b>1,139,622</b>	<b>0</b>	<b>1,139,622</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,207,570		1,207,570	5
<b>Total (Acct. 408):</b>	<b>1,207,570</b>	<b>0</b>	<b>1,207,570</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,740,185</b>	<b>0</b>	<b>1,740,185</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	7,170		7,170	8
<b>Total (Acct. 415-416):</b>	<b>7,170</b>	<b>0</b>	<b>7,170</b>	
<b>Income from Nonutility Operations (417):</b>				
BOTTLED WATER OPERATIONS	2,963		2,963	9
<b>Total (Acct. 417):</b>	<b>2,963</b>	<b>0</b>	<b>2,963</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST FROM SPECIAL ASSESSMENTS	25,389	0	25,389	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON EQUIPMENT LEASE	39,638	0	39,638 12
INTEREST AND DIVIDENDS FROM TEMPORARY INVESTM	83,254	0	83,254 13
<b>Total (Acct. 419):</b>	<b>148,281</b>	<b>0</b>	<b>148,281</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		770,982	770,982 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>770,982</b>	<b>770,982</b>
<b>TOTAL OTHER INCOME:</b>	<b>158,414</b>	<b>770,982</b>	<b>929,396</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		428,544	428,544 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>428,544</b>	<b>428,544</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>428,544</b>	<b>428,544</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	857,424		857,424 19
<b>Total (Acct. 427):</b>	<b>857,424</b>	<b>0</b>	<b>857,424</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	25,740		25,740 20
<b>Total (Acct. 428):</b>	<b>25,740</b>	<b>0</b>	<b>25,740</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>883,164</b>	<b>0</b>	<b>883,164</b>
<b>NET INCOME:</b>	<b>1,015,435</b>	<b>342,438</b>	<b>1,357,873</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	10,590,355	0	10,590,355 25
<b>Total (Acct. 216):</b>	<b>10,590,355</b>	<b>0</b>	<b>10,590,355</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,015,435	342,438	1,357,873 26
<b>Total (Acct. 433):</b>	<b>1,015,435</b>	<b>342,438</b>	<b>1,357,873</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>11,605,790</b>	<b>342,438</b>	<b>11,948,228</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	32,045				32,045	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	17,249				17,249	3
Materials	7,626				7,626	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>24,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,875</b>	
<b>Net income (or loss)</b>	<b>7,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,170</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,818,934	0	0	0	6,818,934	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,818,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,818,934</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	949,418	212,580	1,161,998	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	54,250	12,147	66,397	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	224,727	(224,727)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,228,395</b>	<b>0</b>	<b>1,228,395</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	77,451,201	76,286,518	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	15,311,948	13,734,018	2
<b>Net Utility Plant</b>	<b>62,139,253</b>	<b>62,552,500</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)	52,905		4
<b>Total Net Utility Plant</b>	<b>62,192,158</b>	<b>62,552,500</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	406,511	505,262	8
Special Funds (125-128)	2,690,549	2,672,430	9
<b>Total Other Property and Investments</b>	<b>3,097,060</b>	<b>3,177,692</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(1,068,261)	(217,841)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	4,725,591	2,644,828	13
Notes Receivable (141)	528,416	548,423	14
Customer Accounts Receivable (142)	649,955	496,597	15
Other Accounts Receivable (143)	53,104	64,949	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	299,079	500,295	18
Materials and Supplies (151-163)	52,797	51,363	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	8,062	7,174	21
Accrued Utility Revenues (173)	631,356	552,976	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>5,880,249</b>	<b>4,648,914</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	230,236	255,976	24
Other Deferred Debits (182-186)	607,445	708,752	25
<b>Total Deferred Debits</b>	<b>837,681</b>	<b>964,728</b>	
<b>Total Assets and Other Debits</b>	<b>72,007,148</b>	<b>71,343,834</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	10,386,213	10,386,213	26
Appropriated Earned Surplus (215)	31,975,478		27
Unappropriated Earned Surplus (216)	11,948,228	10,590,355	28
<b>Total Proprietary Capital</b>	<b>54,309,919</b>	<b>20,976,568</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	16,115,000	16,815,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>16,115,000</b>	<b>16,815,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	334,879	350,491	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	1,131,531	1,115,460	36
Interest Accrued (237)	68,971	71,677	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	29,354	28,224	41
<b>Total Current and Accrued Liabilities</b>	<b>1,564,735</b>	<b>1,565,852</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	17,494	10,936	44
<b>Total Deferred Credits</b>	<b>17,494</b>	<b>10,936</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	31,975,478	49
<b>Total Liabilities and Other Credits</b>	<b>72,007,148</b>	<b>71,343,834</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	76,286,518	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	43,482,504	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	32,897,082	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	5,000				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,066,615				9
<b>Total Utility Plant</b>	<b>77,451,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	10,392,135	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,919,813	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>15,311,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>62,139,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	13,734,018				<b>13,734,018</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,139,622				<b>1,139,622</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	53,526				<b>53,526</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation deprec. to clearing	35,200				<b>35,200</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>1,228,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,228,348</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	77,676				<b>77,676</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Transfer to Contributed Assets	4,492,555				<b>4,492,555</b>	<b>18</b>
<b>Total debits</b>	<b>4,570,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,570,231</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>10,392,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,392,135</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	428,544				428,544	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	4,492,555				4,492,555	10
<b>Total credits</b>	<b>4,921,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,921,099</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	1,286				1,286	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>1,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,286</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>4,919,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,919,813</b>	<b>18</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	52,797	51,363	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>52,797</b>	<b>51,363</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2.990 WATER SYM REVENUE BONDS - 9/1/96	3,332	428	25,240	1
7.790 WATER SYM REVENUE BONDS - 10/15/97	10,165	428	82,271	2
8.165 WATER SYM REVENUE BONDS - 8/15/00	12,243	428	122,725	3
<b>Total</b>			<b>230,236</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	10,386,213	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>10,386,213</b>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2.990 WATER SYM REVENUE BONDS	09/01/1996	12/01/2016	5.38%	2,300,000	<b>1</b>
7.790 WATER SYM REVENUE BONDS	10/15/1997	12/01/2017	4.99%	6,200,000	<b>2</b>
8.165 WATER SYM REVENUE BONDS	08/15/2000	12/01/2020	5.27%	7,615,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>16,115,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 16,115,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,115,460	1
<b>Accruals:</b>		
Charged water department expense	1,223,404	2
Charged electric department expense		3
Charged sewer department expense	14,303	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,237,707</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,115,460	6
Social Security taxes	98,291	7
PSC Remainder Assessment	7,885	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,221,636</b>	
<b>Balance end of year</b>	<b>1,131,531</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2.990 WATERWORKS SYM BONDS ISSUED 9/1/96	10,815	129,299	129,788	10,326	2
7.790 WATERWORKS SYM BONDS ISSUED 10/15/97	26,774	320,188	321,288	25,674	3
8.165 WATERWORKS SYM BONDS ISSUED 8/15/00	34,088	407,937	409,054	32,971	4
<b>Subtotal</b>	<b>71,677</b>	<b>857,424</b>	<b>860,130</b>	<b>68,971</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>71,677</b>	<b>857,424</b>	<b>860,130</b>	<b>68,971</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLES	406,511	2
<b>Total (Acct. 124):</b>	<b>406,511</b>	
<b>Sinking Funds (125):</b>		
REVENUE BOND RESERVE	1,709,923	3
<b>Total (Acct. 125):</b>	<b>1,709,923</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BOND DEPRECIATION	980,626	4
<b>Total (Acct. 126):</b>	<b>980,626</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
EQUIPMENT LEASE RECEIVABLE - BLACK BEAR BOTTLING LLC	528,416	8
<b>Total (Acct. 141):</b>	<b>528,416</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	649,955	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>649,955</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
HYDRANT PERMIT - OAKVIEW #3	3,974	15
<b>FIRE HYDRANT MAINTENANCE REIMBURSEMENT CHARGE</b>	<b>2,815</b>	<b>16</b>

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
CITY OF FRANKLIN - DELINQUENT BILLS	14,406	17
CITY OF FRANKLIN - INSPECTION CHARGES	15,896	18
CITY OF FRANKLIN - 1/2 OF LATERAL ABANDONMENT NML	1,284	19
SUPPLIES - BLACK BEAR BOTTLING LLC	4,601	20
COMMISSION REVENUE - BLACK BEAR BOTTLING LLC	9,541	21
OTHER MISCELLANEOUS RECEIVABLES	587	22
<b>Total (Acct. 143):</b>	<b>53,104</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS	103,285	23
INSPECTION CHARGES - OAK CREEK	29,110	24
LOCATING CITY SERVICES	4,903	25
CURRENT SPECIAL ASSESSMENTS	161,781	26
<b>Total (Acct. 145):</b>	<b>299,079</b>	
<b>Prepayments (165):</b>		
NONE		27
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		28
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		29
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		30
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		31
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
2001 UPDATE TO MASTER PLAN	39,885	32
2001 AQUIFER STORAGE AND RECOVERY RESEARCH	194,026	33
2001 UNFUNDED PENSION LIABILITY	199,214	34
2002 WATER TOWER PAINTING	174,320	35
<b>Total (Acct. 186):</b>	<b>607,445</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE		36
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK PAY	17,494	37
<b>Total (Acct. 253):</b>	<b>17,494</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	42,987,160	0	0	0	<b>42,987,160</b>	<b>1</b>
Materials and Supplies	52,080	0	0	0	<b>52,080</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	12,063,076	0	0	0	<b>12,063,076</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>30,976,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,976,164</b>	
Net Operating Income	1,740,185	0	0	0	<b>1,740,185</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.62%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

Beginning 4/1/2003, the Oak Creek Water and Sewer Utility began billing for public fire protection directly. Prior to this date, it was billed for through city property taxes. This new method of billing for public fire protection was approved by the PSC on February 12, 2003.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

2001 Update to Master Plan - see PSC amortization authorization letter dated 1/10/02.

2001 Aquifer Storage and Recovery Research Project - see PSC amortization authorization letter dated 1/10/02.

2001 Unfunded Pension Liability - see PSC amortization authorization letter dated 3/8/02.

2002 Water Tower Painting - see PSC amortization authorization letter dated 1/21/03.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	31,975,478	0	0	0	0	<b>31,975,478</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	31,975,478					<b>31,975,478</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	6,674,268	6,486,507	1
<b>Total Sales of Water</b>	<b>6,674,268</b>	<b>6,486,507</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	30,287	27,532	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	72,511	69,558	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	41,868	46,047	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>144,666</b>	<b>143,137</b>	
<b>Total Operating Revenues</b>	<b>6,818,934</b>	<b>6,629,644</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	25,507	52,182	8
Pumping Expenses (620-633)	712,187	580,693	9
Water Treatment Expenses (640-652)	656,361	762,871	10
Transmission and Distribution Expenses (660-678)	569,066	551,129	11
Customer Accounts Expenses (901-905)	63,096	54,705	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	705,340	796,761	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,731,557</b>	<b>2,798,341</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	1,139,622	1,532,608	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	1,207,570	1,193,550	17
<b>Total Other Operating Expenses</b>	<b>2,347,192</b>	<b>2,726,158</b>	
<b>Total Operating Expenses</b>	<b>5,078,749</b>	<b>5,524,499</b>	
<b>NET OPERATING INCOME</b>	<b>1,740,185</b>	<b>1,105,145</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	6	48	1
Commercial	57	5,007	11,796	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>58</b>	<b>5,013</b>	<b>11,844</b>	
Metered Sales to General Customers (461)				
Residential	8,556	660,574	2,254,203	4
Commercial	856	425,717	1,157,187	5
Industrial	23	412,092	713,857	6
<b>Total Metered Sales to General Customers (461)</b>	<b>9,435</b>	<b>1,498,383</b>	<b>4,125,247</b>	
Private Fire Protection Service (462)	452		107,938	7
Public Fire Protection Service (463)	7,868		840,309	8
Other Sales to Public Authorities (464)	57	30,808	91,443	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	943,843	1,497,487	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>17,873</b>	<b>2,478,047</b>	<b>6,674,268</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Caddy Vista Sanitary District	Duane Ct. S. & Racine/Milw. Cty Line	16,490	27,906	<b>1</b>
City of Franklin	Hwy 41	762,821	1,209,348	<b>2</b>
Crestview Sanitary DsitRICT	Hwy 32 & Milwaukee Country Line	164,532	260,233	<b>3</b>
<b>Total</b>		<b>943,843</b>	<b>1,497,487</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	753,210	1
Wholesale fire protection billed	87,099	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>840,309</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	30,287	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>30,287</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	72,511	8
<b>Total Rents from Water Property (472)</b>	<b>72,511</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	38,591	10
<b>Other (specify):</b>		
WATER TESTS	3,520	11
SUNDRY	(243)	12
<b>Total Other Water Revenues (474)</b>	<b>41,868</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	5,368	5,843	1
Operation Labor and Expenses (601)	18,291	17,342	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	1,848	18,106	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	467	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	3,500	9
Maintenance of Wells and Springs (614)	0	6,924	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>25,507</b>	<b>52,182</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	41,798	42,278	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	247,287	228,048	17
Pumping Labor and Expenses (624)	78,213	70,549	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	104,417	103,340	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	6,552	4,638	22
Maintenance of Structures and Improvements (631)	42,371	10,143	23
Maintenance of Power Production Equipment (632)	12,657	6,837	24
Maintenance of Pumping Equipment (633)	178,892	114,860	25
<b>Total Pumping Expenses</b>	<b>712,187</b>	<b>580,693</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	45,942	71,480	26
Chemicals (641)	121,503	152,610	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	181,890	178,501	<b>28</b>
Miscellaneous Expenses (643)	123,538	118,968	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	9,696	9,190	<b>31</b>
Maintenance of Structures and Improvements (651)	20,372	70,772	<b>32</b>
Maintenance of Water Treatment Equipment (652)	153,420	161,350	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>656,361</b>	<b>762,871</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	124,228	140,103	<b>34</b>
Storage Facilities Expenses (661)	5,537	11,943	<b>35</b>
Transmission and Distribution Lines Expenses (662)	157,448	169,535	<b>36</b>
Meter Expenses (663)	14,763	3,771	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	8,684	14,175	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	31,579	29,224	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	27,827	27,154	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	108,610	80,034	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	33,398	26,963	<b>46</b>
Maintenance of Meters (676)	13,590	10,291	<b>47</b>
Maintenance of Hydrants (677)	41,145	37,587	<b>48</b>
Maintenance of Miscellaneous Plant (678)	2,257	349	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>569,066</b>	<b>551,129</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	2	0	<b>50</b>
Meter Reading Labor (902)	5,289	5,952	<b>51</b>
Customer Records and Collection Expenses (903)	57,805	48,753	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>63,096</b>	<b>54,705</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	65,654	56,444	<b>56</b>
Office Supplies and Expenses (921)	28,533	25,258	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	129,527	203,728	<b>59</b>
Property Insurance (924)	13,192	8,211	<b>60</b>
Injuries and Damages (925)	46,407	37,410	<b>61</b>
Employee Pensions and Benefits (926)	397,785	432,772	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	24,242	32,938	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	0	0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>705,340</b>	<b>796,761</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,731,557</b>	<b>2,798,341</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,131,532	1,115,460	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,303	13,157	2
<b>Net property tax equivalent</b>		<b>1,117,229</b>	<b>1,102,303</b>	
Social Security		82,456	85,009	3
PSC Remainder Assessment		7,885	6,238	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>1,207,570</u></b>	<b><u>1,193,550</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.227041				2
County tax rate	mills		5.447389				3
Local tax rate	mills		8.818743				4
School tax rate	mills		10.045908				5
Voc. school tax rate	mills		2.241618				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		1.801990				8
<b>Total tax rate</b>	mills		<b>28.582689</b>				9
Less: state credit	mills		1.345344				10
<b>Net tax rate</b>	mills		<b>27.237345</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		8.818743				12
Combined School Tax Rate	mills		12.287526				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.106269</b>				15
<b>Total Tax Rate</b>	mills		<b>28.582689</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.738428</b>				17
<b>Total tax net of state credit</b>	mills		<b>27.237345</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>20.112829</b>				19
Utility Plant, Jan. 1	\$	76,286,518	76,286,518				20
Materials & Supplies	\$	51,363	51,363				21
<b>Subtotal</b>	\$	<b>76,337,881</b>	<b>76,337,881</b>				22
Less: Plant Outside Limits	\$	12,472,299	12,472,299				23
<b>Taxable Assets</b>	\$	<b>63,865,582</b>	<b>63,865,582</b>				24
Assessment Ratio	dec.		0.880900				25
<b>Assessed Value</b>	\$	<b>56,259,191</b>	<b>56,259,191</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>20.112829</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,131,531</b>	<b>1,131,531</b>				28
Tax Equivalent per 1994 PSC Report	\$	845,726					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,131,532</b>					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	21,060		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	5,672,464		7
Wells and Springs (314)	50,617		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	382,344		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>6,126,485</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,342,144	36,524	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,164,971		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	44,613		20
<b>Total Pumping Plant</b>	<b>3,735,844</b>	<b>36,524</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	4,680,292	27,117	22
Water Treatment Equipment (332)	6,944,959		23
<b>Total Water Treatment Plant</b>	<b>11,656,751</b>	<b>27,117</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			5,672,464	7
Wells and Springs (314)			50,617	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			382,344	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>6,126,485</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)	5,137		1,373,531	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	33,494		2,131,477	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,613	20
<b>Total Pumping Plant</b>	<b>38,631</b>	<b>0</b>	<b>3,733,737</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)	24,286		4,683,123	22
Water Treatment Equipment (332)	1,510		6,943,449	23
<b>Total Water Treatment Plant</b>	<b>25,796</b>	<b>0</b>	<b>11,658,072</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	27,556		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,680,882		26
Transmission and Distribution Mains (343)	36,668,801	781,855	27
Fire Mains (344)	0		28
Services (345)	5,146,871	4,767	29
Meters (346)	1,673,393	86,610	30
Hydrants (348)	3,913,622	44,537	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>50,111,125</b>	<b>917,769</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	587,560		34
Office Furniture and Equipment (391)	93,110		35
Computer Equipment (391.1)	173,583		36
Transportation Equipment (392)	359,357		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	76,903		39
Laboratory Equipment (395)	7,189		40
Power Operated Equipment (396)	87,739		41
Communication Equipment (397)	122,621	7,136	42
SCADA Equipment (397.1)	1,300,217		43
Miscellaneous Equipment (398)	9,093	79,819	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,837,089</b>	<b>86,955</b>	
<b>Total utility plant in service directly assignable</b>	<b>74,467,294</b>	<b>1,068,365</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>74,467,294</b>	<b>1,068,365</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			27,556 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	2,676		2,678,206 26
Transmission and Distribution Mains (343)	575	(25,640,073)	11,810,008 27
Fire Mains (344)			0 28
Services (345)		(3,598,868)	1,552,770 29
Meters (346)	7,818		1,752,185 30
Hydrants (348)		(2,736,538)	1,221,621 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>11,069</b>	<b>(31,975,479)</b>	<b>19,042,346</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			19,717 33
Structures and Improvements (390)			587,560 34
Office Furniture and Equipment (391)	938		92,172 35
Computer Equipment (391.1)	1,242		172,341 36
Transportation Equipment (392)			359,357 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			76,903 39
Laboratory Equipment (395)			7,189 40
Power Operated Equipment (396)			87,739 41
Communication Equipment (397)			129,757 42
SCADA Equipment (397.1)			1,300,217 43
Miscellaneous Equipment (398)			88,912 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>2,180</b>	<b>0</b>	<b>2,921,864</b>
<b>Total utility plant in service directly assignable</b>	<b>77,676</b>	<b>(31,975,479)</b>	<b>43,482,504</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>77,676</b>	<b>(31,975,479)</b>	<b>43,482,504</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		785,189	27
Fire Mains (344)			28
Services (345)		98,477	29
Meters (346)			30
Hydrants (348)		39,223	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>922,889</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>922,889</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>922,889</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1,286	25,640,073	26,423,976 27
Fire Mains (344)			0 28
Services (345)		3,598,868	3,697,345 29
Meters (346)			0 30
Hydrants (348)		2,736,538	2,775,761 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,286</b>	<b>31,975,479</b>	<b>32,897,082</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,286</b>	<b>31,975,479</b>	<b>32,897,082</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,286</b>	<b>31,975,479</b>	<b>32,897,082</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	675,888	1.67%	94,730	3
Wells and Springs (314)	50,617	2.94%	0	4
Infiltration Galleries and Tunnels (315)	0		0	5
Supply Mains (316)	57,289	1.77%	6,767	6
Other Water Source Plant (317)	0		0	7
<b>Total Source of Supply Plant</b>	<b>783,794</b>		<b>101,497</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	431,274	2.43%	32,995	8
Boiler Plant Equipment (322)	0		0	9
Other Power Production Equipment (323)	80,000	4.42%	7,315	10
Steam Pumping Equipment (324)	0		0	11
Electric Pumping Equipment (325)	1,159,078	4.42%	94,951	12
Diesel Pumping Equipment (326)	0		0	13
Hydraulic Pumping Equipment (327)	0		0	14
Other Pumping Equipment (328)	44,613	4.29%	0	15
<b>Total Pumping Plant</b>	<b>1,714,965</b>		<b>135,261</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	680,027	2.50%	117,043	16
Water Treatment Equipment (332)	2,101,633	4.00%	277,768	17
<b>Total Water Treatment Plant</b>	<b>2,781,660</b>		<b>394,811</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0		0	18
Distribution Reservoirs and Standpipes (342)	443,760	1.86%	49,840	19
Transmission and Distribution Mains (343)	4,283,222	1.10%	125,613	20
Fire Mains (344)	0		0	21
Services (345)	1,390,252	2.50%	38,760	22
Meters (346)	560,578	6.25%	107,049	23
Hydrants (348)	750,482	1.85%	22,188	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					770,618	3
314					50,617	4
315					0	5
316					64,056	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885,291</b>	
321	5,137				459,132	8
322					0	9
323					87,315	10
324					0	11
325	33,494				1,220,535	12
326					0	13
327					0	14
328					44,613	15
	<b>38,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,811,595</b>	
331	24,286				772,784	16
332	1,510				2,377,891	17
	<b>25,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,150,675</b>	
341					0	18
342	2,676				490,924	19
343	575			(2,995,446)	1,412,814	20
344					0	21
345				(972,264)	456,748	22
346	7,818				659,809	23
348				(524,845)	247,825	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>7,428,294</b>		<b>343,450</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	172,125	2.27%	13,338	26
Office Furniture and Equipment (391)	26,105	6.70%	6,206	27
Computer Equipment (391.1)	84,139	25.00%	43,241	28
Transportation Equipment (392)	137,373	10.56%	35,200	29
Stores Equipment (393)	0		0	30
Tools, Shop and Garage Equipment (394)	41,313	6.70%	5,152	31
Laboratory Equipment (395)	241	6.70%	482	32
Power Operated Equipment (396)	42,730	6.07%	3,787	33
Communication Equipment (397)	94,042	10.00%	12,619	34
SCADA Equipment (397.1)	425,152	10.00%	130,021	35
Miscellaneous Equipment (398)	2,085	6.70%	3,283	36
Other Tangible Property (399)	0		0	37
<b>Total General Plant</b>	<b>1,025,305</b>		<b>253,329</b>	
<b>Total accum. prov. directly assignable</b>	<b>13,734,018</b>		<b>1,228,348</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>13,734,018</b>		<b>1,228,348</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	11,069	0	0	(4,492,555)	3,268,120
390					185,463 26
391	938				31,373 27
391.1	1,242				126,138 28
392					172,573 29
393					0 30
394					46,465 31
395					723 32
396					46,517 33
397					106,661 34
397.1					555,173 35
398					5,368 36
399					0 37
	2,180	0	0	0	1,276,454
	77,676	0	0	(4,492,555)	10,392,135
					0 38
	77,676	0	0	(4,492,555)	10,392,135

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.10%	286,353	20
Fire Mains (344)				21
Services (345)		2.50%	91,203	22
Meters (346)				23
Hydrants (348)		1.85%	50,989	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	1,286			2,995,446	3,280,513 20
344					0 21
345				972,264	1,063,467 22
346					0 23
348				524,844	575,833 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>428,545</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>428,545</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>428,545</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	1,286	0	0	4,492,554	4,919,813
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	1,286	0	0	4,492,554	4,919,813
					0 38
	1,286	0	0	4,492,554	4,919,813

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		196,393		<b>196,393</b>	<b>1</b>
February		178,578		<b>178,578</b>	<b>2</b>
March		193,962		<b>193,962</b>	<b>3</b>
April		196,832		<b>196,832</b>	<b>4</b>
May		213,445		<b>213,445</b>	<b>5</b>
June		250,759		<b>250,759</b>	<b>6</b>
July		274,010		<b>274,010</b>	<b>7</b>
August		322,990		<b>322,990</b>	<b>8</b>
September		259,023		<b>259,023</b>	<b>9</b>
October		211,198		<b>211,198</b>	<b>10</b>
November		194,384		<b>194,384</b>	<b>11</b>
December		191,750		<b>191,750</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>2,683,324</b>	<b>0</b>	<b>2,683,324</b>	
Less: Water sold				2,478,047	<b>13</b>
Volume pumped but not sold				<b>205,277</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>92%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				9,539	<b>16</b>
Volume related to equipment/system malfunction				11,283	<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>20,822</b>	<b>19</b>
Volume pumped but unaccounted for				<b>184,455</b>	<b>20</b>
Percent of water lost				<b>7%</b>	<b>21</b>
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				14,796	<b>23</b>
Date of maximum: 8/27/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Dry, hot weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,291	<b>26</b>
Date of minimum: 11/21/2003					<b>27</b>
Total KWH used for pumping for the year				5,356,119	<b>28</b>
If water is purchased: Vendor Name:					<b>29</b>
Point of Delivery:					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	16-1	1,815	19	1,800,000	No	<b>1</b>
WELL #3	16-2	1,800	19	1,800,000	No	<b>2</b>
WELL #4	30-1	1,846	15	1,800,000	No	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	#1 CLEARWELL	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	9325 S 5TH AVE	2
Purpose	S	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	5
Year Installed	1955	1974	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	426	9,300	4,053	8
Pump Motor or Standby Engine Mfr	CONTINENTAL	U S MOTORS	U S MOTORS	10
Year Installed	1955	1974	1974	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	75	200	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RAWSON AVE. BS	#1 SHOREWELL	#1 STAND-BY CLEARWELL	14
Location	1409 W JANAT DRIVE	9170 S 5TH AVE	9325 S 5TH AVE	15
Purpose	B	P	S	16
Destination	D	T	D	17
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	18
Year Installed	1981	1999	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	535	4,104	4,053	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	WAUKESHA	23
Year Installed	1981	1974	1974	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	50	200	0	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	#2 CLEARWELL	1
Location	9170 S 5TH AVE	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LANE & BOWLER	AURORA	LANE BOWLER	5
Year Installed	1999	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,104	600	1,833	8
Pump Motor or Standby Engine Mfr	WAUKESHA	LOUIS ALLIS	U S MOTORS	10
Year Installed	1974	1955	1974	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	0	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 RAWSON AVE. BS	#2 SHOREWELL	#3 AUSTIN ST GRD STGE	14
Location	1409 W JANAT DR	9170 S 5TH AVE	8520 S AUSTIN STREET	15
Purpose	B	P	B	16
Destination	D	T	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1981	1996	1955	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	755	4,243	600	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	LOUIS ALLIS	23
Year Installed	1981	1996	1955	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	200	30	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 CLEARWELL	#3 RAWSON AVE. BS	#3 SHOREWELL	1
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1974	1981	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	783	1,958	1,049	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	10
Year Installed	1974	1981	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 CLEARWELL	#4 RAWSON AVE BS	#4 SHOREWELL	14
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	15
Purpose	B	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	FAIRBANKS MORSE	18
Year Installed	1974	1981	1992	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,905	2,030	2,208	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	23
Year Installed	1974	1981	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 RYAN RD BS	#5 STAND-BY RYAN RD	#6 RYAN RD BS	1
Location	9401 S 22ND STREET	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	B	S	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,512	1,512	1,625	8
Pump Motor or Standby Engine Mfr	MARATHON	CUMMINS DIESEL	MARATHON	9 10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7 CLEARWELL	#7 RYAN RD BS	#7 SHOREWELL	14
Location	9325 S 5TH AVE	9401 S 22ND STREET	9170 S 5TH AVE	15
Purpose	P	B	P	16
Destination	D	D	T	17
Pump Manufacturer	LANE BOWLER	AURORA	LAYNE BOWLER	18
Year Installed	1997	1996	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,976	1,504	4,417	21
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	U S MOTORS	22 23
Year Installed	1997	1996	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	60	200	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8 CLEARWELL	#8 RYAN RD BS	#8 SHOREWELL	1
Location	9325 S 5TH AVE	9401 S 22ND STREET	9170 S 5TH AVE	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1985	1996	1985	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,841	1,581	4,236	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	U S MOTORS	10
Year Installed	1985	1996	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	60	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AUSTIN ST RESERVOIR	CEDAR HILLS	HOWELL AVE.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>3</b>
Year constructed	1955	1964	1962	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	168	168	<b>6</b>
Total capacity in gallons (actual)	388,000	200,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	<b>10</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1996	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	188	0	0	6
Total capacity in gallons (actual)	6,000,000	256,000	1,363,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	853	0	0	0	853	1	
P	D	4.000	412	0	0	0	412	2	
A	D	6.000	1,593	0	0	0	1,593	3	
M	D	6.000	69,439	0	51	0	69,388	4	
P	D	6.000	9,112	51	0	0	9,163	5	
A	D	8.000	1,369	0	0	0	1,369	6	
M	D	8.000	84,653	0	0	0	84,653	7	
P	D	8.000	265,024	5,402	13	0	270,413	8	
M	D	10.000	1,126	0	0	0	1,126	9	
A	D	12.000	3,035	0	0	0	3,035	10	
M	D	12.000	140,136	0	0	0	140,136	11	
P	D	12.000	64,387	1,739	0	0	66,126	12	
M	D	16.000	93,342	0	0	0	93,342	13	
M	D	18.000	208	0	0	0	208	14	
M	D	20.000	75,850	0	0	0	75,850	15	
P	D	20.000	3,426	0	0	0	3,426	16	
M	D	24.000	28,311	4	0	0	28,315	17	
P	D	24.000	2,395	0	0	0	2,395	18	
M	D	30.000	4,013	0	0	0	4,013	19	
M	T	30.000	0	0	0	0	0	20	
P	T	30.000	5,055	5,336	0	0	10,391	21	
P	T	36.000	0	10			10	22	
<b>Total Within Municipality</b>			<b>853,739</b>	<b>12,542</b>	<b>64</b>	<b>0</b>	<b>866,217</b>		
M	D	4.000	2,547	0	0	0	2,547	23	
P	D	4.000	142	0	0	0	142	24	
P	D	6.000	16,095	0	0	0	16,095	25	
M	D	8.000	4,656	0	0	0	4,656	26	
P	D	8.000	64,979	169	0	0	65,148	27	
P	D	10.000	0	114			114	28	
M	D	12.000	7,301	0	0	0	7,301	29	
P	D	12.000	41,083	4,905	0	0	45,988	30	
M	D	16.000	15,234	1,337	0	0	16,571	31	

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	16.000	1,343	0	0	0	1,343
<b>Total Outside of Municipality</b>			<b>153,380</b>	<b>6,525</b>	<b>0</b>	<b>0</b>	<b>159,905</b>
<b>Total Utility</b>			<b>1,007,119</b>	<b>19,067</b>	<b>64</b>	<b>0</b>	<b>1,026,122</b>

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### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	1,537	0	0	0	1,537	1
M	1.000	4,181	0	0	(2)	4,179	2
P	1.000	2,280	31	0	0	2,311	3
P	1.250	394	15	0	0	409	4
M	1.250	311	0	0	0	311	5
M	1.500	51	0	0	0	51	6
P	1.500	40	0	0	0	40	7
P	2.000	118	0	0	0	118	8
M	2.000	166	0	0	0	166	9
M	3.000	7	0	0	0	7	10
M	4.000	70	0	0	0	70	11
P	4.000	12	2	0	0	14	12
M	6.000	26	0	0	0	26	13
P	6.000	45	0	0	0	45	14
P	8.000	36	4	0	0	40	15
M	8.000	19	0	0	0	19	16
M	10.000	2	0	0	0	2	17
M	12.000	5	0	0	0	5	18
<b>Total Utility</b>		<b>9,300</b>	<b>52</b>	<b>0</b>	<b>(2)</b>	<b>9,350</b>	<b>0</b>

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	8,776	300	0	(7)	9,069	116	1
0.750	66	0	0	(10)	56	1	2
1.000	291	24	0	16	331	32	3
1.250	0	0	0	0	0	0	4
1.500	185	14	0	3	202	92	5
2.000	220	0	0	5	225	93	6
3.000	28	4	0	(1)	31	7	7
4.000	8	1	0	0	9	4	8
6.000	5	0	0	0	5	5	9
8.000	4	1	1	0	4	2	10
10.000	6	1	1	0	6	3	11
<b>Total:</b>	<b>9,589</b>	<b>345</b>	<b>2</b>	<b>6</b>	<b>9,938</b>	<b>355</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,518	202	0	9	0	340	9,069	1
0.750	6	33	0	2	1	14	56	2
1.000	11	262	9	11	1	37	331	3
1.250	0	0	0	0	0	0	0	4
1.500	1	158	4	14	0	25	202	5
2.000	1	187	6	13	2	16	225	6
3.000	0	7	7	6	0	11	31	7
4.000	0	4	3	1	0	1	9	8
6.000	0	0	2	2	1	0	5	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	2	0	3	1	6	11
<b>Total:</b>	<b>8,537</b>	<b>853</b>	<b>35</b>	<b>58</b>	<b>10</b>	<b>445</b>	<b>9,938</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	357				357	1
Within Municipality	1,816	24		3	1,843	2
<b>Total Fire Hydrants</b>	<b>2,173</b>	<b>24</b>	<b>0</b>	<b>3</b>	<b>2,200</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 2,754  
 Number of distribution system valves end of year: 2,896  
 Number of distribution valves operated during year: 865

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

Account 631 - Repaired booster stations and updated security at low lift and reservoir in 2003.

Account 633 - Performed pump repairs and rebuilding in 2003.

Account 640 - A new engineer was hired in 2003 and he recorded more time to distribution and less time to the treatment plant.

Account 641 - The chemical feed lines were automated early in 2003 allowing for more accurate measurements and lower usage.

Account 603 - Performed testing on the ASR well in 2002.

Account 651 - The lower kathabar dehumidification system was repaired in 2002.

Account 663 - More time and maintenance spent on replacing meter batteries in 2003.

Account 673 - Additional expenses were incurred during capital projects that were expensed in 2003.

Account 923 - Less amortization of deferred debits, went through the Qual Serve program in 2002 and discontinued support for meter software.

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

#### General footnotes

Other tax rate - non-local is the Milwaukee Metro Sewerage District rate.

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

#### General footnotes

Mains 343 - This amount is a reclassification to CIAC assets as of 1/1/03 per the PSC.

Services 345 - This amount is a reclassification to CIAC assets as of 1/1/03 per the PSC.

Hydrants 348 - This amount is a reclassification to CIAC assets as of 1/1/03 per the PSC.

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

Mains 343 - This amount is a reclassification for CIAC assets as of 1/1/03 per the PSC.

Services 345 - This amount is a reclassification for CIAC assets as of 1/1/03 per the PSC.

Hydrants 348 - This amount is a reclassification for CIAC assets as of 1/1/03 per the PSC.

### Water Mains (Page W-21)

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

Water mains are financed through developer contributions, special assessments (front foot methodology) and Utility funds. Currently, the interest rate for deferred assessments is 7%.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

**Explain all reported Adjustments.**

Service adjustments were reported to agree year-end services to the Utility's fixed asset records.

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

Services are financed through developer contributions, special assessments (front foot methodology) and Utility funds.

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### Meters (Page W-23)

**Explain all reported adjustments.**

In 2003, Utility employees performed a thorough analysis of its meter and customer records. As a result, the meter adjustments were reported to make the number of meters at year-end more accurately reflect the actual number of meters owned by the Utility.

**If Tested During Year column total is zero, please explain.**

2 inch, residential meter - this meter is in a barn at a residential horse farm.

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

**Explain all reported Adjustments.**

Adjustments were reported to agree year-end hydrants to the Utility's fixed asset records.

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