



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF PEWAUKEE WATER UTILITY

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Principal Office: W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

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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**

**Exact Utility Name:** CITY OF PEWAUKEE WATER UTILITY

**Utility Address:** W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**When was utility organized?** 4/14/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JEFF WEIGEL

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0804

**Fax Number:** (262) 691 - 5720

**E-mail Address:** weigel@pewaukee.wi.us

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

**Name:** HOWARD JEANSON

**Title:** CPA

**Office Address:** ROTROFF JEANSON & COMPANY, SC

W239 N1690 BUSSE ROAD  
WAUKESHA, WI 53188

**Telephone:** (262) 523 - 4090

**Fax Number:** (262) 523 - 4093

**E-mail Address:** howard@rotroffjeanson.com

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

**Name:** JEFF NOWAK

**Title:** MAYOR

**Office Address:**

W240 N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0770

**Fax Number:** (262) 691 - 1798

**E-mail Address:** nowak@pewaukee.wi.us

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** ROTROFF JEANSON & COMPANY, SC  
W239 N1690 BUSSE ROAD  
WAUKESHA, WI 53188

**Telephone:** (262) 523 - 4090

**Fax Number:** (262) 523 - 4093

**E-mail Address:** howard@rotroffjeanson.com

**Date of most recent audit report:**

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

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

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**Name:** JANE MUELLER

**Title:** SUPERINTENDENT

**Office Address:**

W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0804

**Fax Number:** (262) 691 - 5720

**E-mail Address:** jmueller@pewaukee.wi.us

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**Name of utility commission/committee:** DEPARTMENT OF PUBLIC WORKS COMMISSION

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

MARILYN BRIEST, COMMISSIONER  
MICHAEL HASSLINGER, ALDERMAN  
DONALD JONES, COMMISSIONER  
JEFF NOWAK, MAYOR

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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)	1,589,096	1,531,546	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	666,625	674,118	2
Depreciation Expense (403)	317,042	459,107	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	304,677	300,437	5
<b>Total Operating Expenses</b>	<b>1,288,344</b>	<b>1,433,662</b>	
<b>Net Operating Income</b>	<b>300,752</b>	<b>97,884</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>300,752</b>	<b>97,884</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	620,589	413,361	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	142,475	208,763	10
Miscellaneous Nonoperating Income (421)	3,973,737	0	11
<b>Total Other Income</b>	<b>4,736,801</b>	<b>622,124</b>	
<b>Total Income</b>	<b>5,037,553</b>	<b>720,008</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	227,733	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>227,733</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>4,809,820</b>	<b>720,008</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	398,561	453,339	14
Amortization of Debt Discount and Expense (428)	38,982	32,897	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>437,543</b>	<b>486,236</b>	
<b>Net Income</b>	<b>4,372,277</b>	<b>233,772</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,949,105	2,715,333	20
Balance Transferred from Income (433)	4,372,277	233,772	21
Miscellaneous Credits to Surplus (434)	42,253,848	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>49,575,230</b>	<b>2,949,105</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	1,589,096		1,589,096	1
<b>Total (Acct. 400):</b>	<b>1,589,096</b>	<b>0</b>	<b>1,589,096</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	666,625		666,625	2
<b>Total (Acct. 401-402):</b>	<b>666,625</b>	<b>0</b>	<b>666,625</b>	
<b>Depreciation Expense (403):</b>				
Derived	317,042		317,042	3
<b>Total (Acct. 403):</b>	<b>317,042</b>	<b>0</b>	<b>317,042</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	304,677		304,677	5
<b>Total (Acct. 408):</b>	<b>304,677</b>	<b>0</b>	<b>304,677</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>300,752</b>	<b>0</b>	<b>300,752</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NON-REGULATED SEWER UTILITY NET INCOME	620,589		620,589	9
<b>Total (Acct. 417):</b>	<b>620,589</b>	<b>0</b>	<b>620,589</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 ON CERTIFICATES OF DEPOSIT, STATE OF	0	0	0	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>			
WISCONSIN INVESTMENT POOL AND BANK ACCOUNTS	106,480	0	<b>106,480 12</b>
INTEREST ON SPECIAL ASSESSMENT INSTALLMENTS	35,995	0	<b>35,995 13</b>
<b>Total (Acct. 419):</b>	<b>142,475</b>	<b>0</b>	<b>142,475</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,768,851	<b>1,768,851 14</b>
CONTR. PLANT - NON-REGULATED SEWER UTILITY	0	2,204,886	<b>2,204,886 15</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,973,737</b>	<b>3,973,737</b>
<b>TOTAL OTHER INCOME:</b>	<b>763,064</b>	<b>3,973,737</b>	<b>4,736,801</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 16</b>
<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	[REDACTED]	227,733	<b>227,733 17</b>
NONE	0	0	<b>0 18</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>227,733</b>	<b>227,733</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>227,733</b>	<b>227,733</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	398,561	[REDACTED]	<b>398,561 19</b>
<b>Total (Acct. 427):</b>	<b>398,561</b>	<b>0</b>	<b>398,561</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	38,982	[REDACTED]	<b>38,982 20</b>
<b>Total (Acct. 428):</b>	<b>38,982</b>	<b>0</b>	<b>38,982</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	<b>0 21</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	<b>0 22</b>
<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>437,543</b>	<b>0</b>	<b>437,543</b>
<b>NET INCOME:</b>	<b>626,273</b>	<b>3,746,004</b>	<b>4,372,277</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,949,105	0	2,949,105 25
<b>Total (Acct. 216):</b>	<b>2,949,105</b>	<b>0</b>	<b>2,949,105</b>
<b>Balance Transferred from Income (433):</b>			
Derived	626,273	3,746,004	4,372,277 26
<b>Total (Acct. 433):</b>	<b>626,273</b>	<b>3,746,004</b>	<b>4,372,277</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TRANSFER FROM CONTRIBUTIONS IN AID OF	0	0	0 27
CONSTRUCTION PER DOCKET 05-US-105 - WATER	0	17,755,502	17,755,502 28
TRANSFER FROM CONTRIBUTIONS IN AID - SEWER	0	24,498,346	24,498,346 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>42,253,848</b>	<b>42,253,848</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 30
<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 31
<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 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,575,378</b>	<b>45,999,852</b>	<b>49,575,230</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)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,589,096	0	0	0	1,589,096	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> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,589,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,589,096</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	118,239	68,448	<b>186,687</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	25,059	38,001	<b>63,060</b>	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,398		<b>1,398</b>	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			0	18
All other accounts	106,449	(106,449)	0	19
<b>Total Payroll</b>	<b>251,145</b>	<b>0</b>	<b>251,145</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	25,165,718	21,797,536	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,496,367	3,423,940	<b>2</b>
<b>Net Utility Plant</b>	<b>19,669,351</b>	<b>18,373,596</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	35,099,958	33,866,303	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,793,932	5,924,081	<b>4</b>
<b>Net Nonutility Property</b>	<b>28,306,026</b>	<b>27,942,222</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,510,642	2,089,561	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>30,816,668</b>	<b>30,031,783</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	9,690,324	8,631,182	<b>8</b>
Temporary Cash Investments (132)	1,056,713	1,044,484	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	269,473	272,862	<b>11</b>
Other Accounts Receivable (143)	716,183	676,340	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	607,259	503,696	<b>14</b>
Materials and Supplies (150)	4,661	3,568	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	616	580	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>12,345,229</b>	<b>11,132,712</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	237,006	150,882	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	71,937	15,177	<b>20</b>
<b>Total Deferred Debits</b>	<b>308,943</b>	<b>166,059</b>	
<b>Total Assets and Other Debits</b>	<b>63,140,191</b>	<b>59,704,150</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	23,316	23,316	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	49,575,230	2,949,105	<b>23</b>
<b>Total Proprietary Capital</b>	<b>49,598,546</b>	<b>2,972,421</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	10,214,306	11,015,001	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	562,358	596,929	<b>26</b>
<b>Total Long-Term Debt</b>	<b>10,776,664</b>	<b>11,611,930</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,755,283	383,491	<b>28</b>
Payables to Municipality (233)	407,161	387,856	<b>29</b>
Customer Deposits (235)	230	159	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	93,099	55,790	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,255,773</b>	<b>827,296</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	509,208	448,711	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>509,208</b>	<b>448,711</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<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	43,843,792	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>63,140,191</b>	<b>59,704,150</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	21,797,536	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)	9,419,811	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	14,860,592	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	885,315				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>25,165,718</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 (110.1)	3,678,690	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,817,677	0	0	0	13
<b>Total Accumulated Provision</b>	<b>5,496,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>19,669,351</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. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)</b>	3,423,940				<b>3,423,940</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	317,042				<b>317,042</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION EXPENSE	19,825				<b>19,825</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>336,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>336,867</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	82,117				<b>82,117</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>82,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,117</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>3,678,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,678,690</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):  
 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 (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	227,733				<b>227,733</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	1,589,944				<b>1,589,944</b>	<b>10</b>
<b>Total credits</b>	<b>1,817,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,817,677</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>1,817,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,817,677</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</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	33,866,303	1,234,773	1,118	35,099,958	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>33,866,303</b>	<b>1,234,773</b>	<b>1,118</b>	<b>35,099,958</b>	
Less accum. prov. depr. & amort. (122)	5,924,081	870,969	1,118	6,793,932	3
<b>Net Nonutility Property</b>	<b>27,942,222</b>	<b>363,804</b>	<b>0</b>	<b>28,306,026</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

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,661	3,568
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>4,661</b>	<b>3,568</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>				
1994	1,582	428	795	1
1995	1,046	428	1,772	2
2001	25,523	428	105,870	3
2003	10,831	428	128,569	4
<b>Total</b>			<b>237,006</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<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	23,316	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>23,316</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CORPORATE PURPOSE BONDS 1994	12/01/1994	12/01/2004	6.05%	250,000	<b>1</b>
CORPORATE PURPOSE BONDS 1995	09/01/1995	06/01/2011	4.01%	350,000	<b>2</b>
SEWER SYSTEM REVENUE BONDS	10/09/1996	05/01/2016	3.21%	6,359,199	<b>3</b>
CORPORATE REFUNDING BONDS 2001	03/15/2001	12/01/2010	4.18%	1,580,000	<b>4</b>
CORPORATE PURPOSE BONDS 2003	08/01/2003	09/01/2013	2.95%	1,675,107	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>10,214,306</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
G.O. PROMISSORY NOTES 1998	04/09/1998	05/01/2016	3.16%	562,358	1
<b>Total for Account 224</b>				<b>562,358</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	17,516	2
Charged electric department expense		3
Charged sewer department expense	5,066	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>22,582</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	20,156	7
PSC Remainder Assessment	2,426	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>22,582</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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>					
CORPORATE PURPOSE BONDS 1994	2,398	27,600	14,369	15,629	1
CORPORATE PURPOSE BONDS 1995	8,637	60,333	51,824	17,146	2
SEWER SYSTEM REVENUE BONDS	36,061	208,038	210,120	33,979	3
CORPORATE PURPOSE REFUNDING BONDS 2001	5,554	66,577	66,644	5,487	4
CORPORATE PURPOSE SEWER BONDS 2003		17,900	0	17,900	5
<b>Subtotal</b>	<b>52,650</b>	<b>380,448</b>	<b>342,957</b>	<b>90,141</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<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	7
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKEE	3,140	18,113	18,295	2,958	8
<b>Subtotal</b>	<b>3,140</b>	<b>18,113</b>	<b>18,295</b>	<b>2,958</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>55,790</b>	<b>398,561</b>	<b>361,252</b>	<b>93,099</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 ASSESSMENTS RECEIVABLE	2,510,642	2
<b>Total (Acct. 124):</b>	<b>2,510,642</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	269,473	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>269,473</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	633,658	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DUE FROM DEVELOPERS AND CONTRACTORS	82,525	11
<b>Total (Acct. 143):</b>	<b>716,183</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS, DELINQUENT USER CHARGES AND		12
DELINQUENT INVOICES PLACED ON 2003 TAX ROLL	170,958	13
BALANCE DUE FOR 2003 PUBLIC FIRE PROTECTION	200,533	14
CITY ROAD PROJECT INCLUDED WITH UTILITY PROJECT AND		15
PAID FOR BY UTILITY	119,835	16
MISC OPERATING EXPENSES OF THE CITY PAID BY UTILITY	10,312	17
AMOUNT DUE FROM CITY FOR RELOCATION OF UTILITY ASSETS	105,621	18
<b>Total (Acct. 145):</b>	<b>607,259</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL FUTURE SYSTEM EXPANSION	71,937	22
<b>Total (Acct. 183):</b>	<b>71,937</b>	
<b>Payables to Municipality (233):</b>		
2003 PROPERTY TAX EQUIVALENT	287,161	23
EXPENSES PAID BY THE CITY ON THE UTILITY'S BEHALF:		24
EMPLOYEE WAGES AND BENEFITS	61,502	25
OPERATING EXPENSES	2,826	26
SPECIAL ASSESSMENTS COLLECTED ON BEHALF OF THE CITY	55,672	27
<b>Total (Acct. 233):</b>	<b>407,161</b>	
<b>Other Deferred Credits (253):</b>		
NONE		28
<b>Total (Acct. 253):</b>	<b>0</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)	5,930,720	0	0	0	5,930,720	1
Materials and Supplies	4,114	0	0	0	4,114	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	3,551,315	0	0	0	3,551,315	4
Customer Advances for Construction	309,237				309,237	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>2,074,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,074,282</b>	
Net Operating Income	300,752	0	0	0	300,752	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>14.50%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>14.50%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

---

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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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

##### Early Abandonment of Assets

During 2003 the Utility abandoned 2,735 lf of 12" water main which had been originally installed in 1980. The estimated accumulated depreciation on these assets was \$15,516. The estimated remaining net book value of \$34,535 has been written off as additional depreciation.

In addition the Utility also abandoned 8 hydrants and 5 service laterals during 2003. The estimated remaining net book value of \$18,445 has also been written off as additional depreciation.

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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	19,345,446	0	0	24,498,346	0	<b>43,843,792</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	19,345,446			24,498,346		<b>43,843,792</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)	1,583,943	1,524,764	1
<b>Total Sales of Water</b>	<b>1,583,943</b>	<b>1,524,764</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	878	3,662	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	3,120	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,275	0	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>5,153</b>	<b>6,782</b>	
<b>Total Operating Revenues</b>	<b>1,589,096</b>	<b>1,531,546</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	26,504	14,042	8
Pumping Expenses (620-625)	242,249	186,934	9
Water Treatment Expenses (630-635)	84,643	62,411	10
Transmission and Distribution Expenses (640-655)	108,219	142,259	11
Customer Accounts Expenses (901-904)	23,865	15,399	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	181,145	253,073	14
<b>Total Operation and Maintenance Expenses</b>	<b>666,625</b>	<b>674,118</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	317,042	459,107	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	304,677	300,437	17
<b>Total Other Operating Expenses</b>	<b>621,719</b>	<b>759,544</b>	
<b>Total Operating Expenses</b>	<b>1,288,344</b>	<b>1,433,662</b>	
<b>NET OPERATING INCOME</b>	<b>300,752</b>	<b>97,884</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	6	298	915	1
Commercial	9	1,831	2,152	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>2,129</b>	<b>3,067</b>	
Metered Sales to General Customers (461)				
Residential	2,309	190,993	647,787	4
Commercial	373	173,433	410,272	5
Industrial	75	41,779	97,746	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,757</b>	<b>406,205</b>	<b>1,155,805</b>	
Private Fire Protection Service (462)	152		50,565	7
Public Fire Protection Service (463)	1		371,988	8
Other Sales to Public Authorities (464)	6	665	2,518	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,931</b>	<b>408,999</b>	<b>1,583,943</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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)	371,988	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>371,988</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	878	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>878</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>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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		10
<b>Other (specify):</b> CHARGES FOR SPECIAL ASSESSMENT LETTERS	4,275	11
<b>Total Other Water Revenues (474)</b>	<b>4,275</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	3,557	5,149	3
Maintenance of Water Source Plant (605)	22,947	8,893	4
<b>Total Source of Supply Expenses</b>	<b>26,504</b>	<b>14,042</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	16,310	14,145	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	150,163	138,079	7
Operation Supplies and Expenses (623)	13,374	9,329	8
Maintenance of Pumping Plant (625)	62,402	25,381	9
<b>Total Pumping Expenses</b>	<b>242,249</b>	<b>186,934</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	18,930	8,442	10
Chemicals (631)	43,499	37,351	11
Operation Supplies and Expenses (632)	12,684	9,775	12
Maintenance of Water Treatment Plant (635)	9,530	6,843	13
<b>Total Water Treatment Expenses</b>	<b>84,643</b>	<b>62,411</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	65,708	52,599	14
Operation Supplies and Expenses (641)	8,301	29,789	15
Maintenance of Distribution Reservoirs and Standpipes (650)	742	1,544	16
Maintenance of Mains (651)	14,371	45,368	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	7,345	4,098	19
Maintenance of Hydrants (654)	5,412	2,222	20
Maintenance of Other Plant (655)	6,340	6,639	21
<b>Total Transmission and Distribution Expenses</b>	<b>108,219</b>	<b>142,259</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	17,292	11,199	<b>22</b>
Accounting and Collecting Labor (902)	0	0	<b>23</b>
Supplies and Expenses (903)	6,573	4,200	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>23,865</b>	<b>15,399</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	68,448	51,109	<b>27</b>
Office Supplies and Expenses (921)	5,638	5,765	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	14,079	112,196	<b>30</b>
Property Insurance (924)	3,950	1,161	<b>31</b>
Injuries and Damages (925)	4,650	4,121	<b>32</b>
Employee Pensions and Benefits (926)	43,453	43,570	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	5,312	5,174	<b>35</b>
Transportation Expenses (933)	35,329	29,205	<b>36</b>
Maintenance of General Plant (935)	286	772	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>181,145</b>	<b>253,073</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>666,625</b>	<b>674,118</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	100% TO WATER UTILITY	287,161	287,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>287,161</b>	<b>287,887</b>	
Social Security	BASED UPON ACTUAL WAGES	15,090	10,951	3
PSC Remainder Assessment	100% TO WATER UTILITY	2,426	1,599	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>304,677</b>	<b>300,437</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.204694				3
County tax rate	mills		2.529552				4
Local tax rate	mills		2.620004				5
School tax rate	mills		10.679857				6
Voc. school tax rate	mills		1.363222				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.397329</b>				<b>10</b>
Less: state credit	mills		1.402516				11
<b>Net tax rate</b>	mills		<b>15.994813</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.620004</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.043079</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>14.663083</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.397329</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.842835</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.994813</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.480993</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>21,797,536</b>	21,797,536				22
Materials & Supplies	\$	<b>3,568</b>	3,568				23
<b>Subtotal</b>	\$	<b>21,801,104</b>	<b>21,801,104</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>21,801,104</b>	<b>21,801,104</b>				<b>26</b>
Assessment Ratio	dec.		0.977069				27
<b>Assessed Value</b>	\$	<b>21,301,183</b>	<b>21,301,183</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.480993</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>287,161</b>	<b>287,161</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>287,161</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,013,713		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,190,320</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	211,052	9,500	12
Structures and Improvements (321)	2,334,635		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	707,636		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	149,569		20
<b>Total Pumping Plant</b>	<b>3,402,892</b>	<b>9,500</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,350		23
<b>Total Water Treatment Plant</b>	<b>23,350</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,013,713	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			176,607	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,190,320</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			220,552	12
Structures and Improvements (321)		(81,754)	2,252,881	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			707,636	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			149,569	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(81,754)</b>	<b>3,330,638</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,350	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>23,350</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,065,799		26
Transmission and Distribution Mains (343)	11,962,480	762,610	27
Fire Mains (344)	0		28
Services (345)	1,909,820	51,011	29
Meters (346)	345,284	21,494	30
Hydrants (348)	1,589,289	33,136	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>16,872,672</b>	<b>868,251</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	20,552		35
Computer Equipment (391.1)	27,999	11,621	36
Transportation Equipment (392)	149,063		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	24,704		43
Miscellaneous Equipment (398)	75,349	14,528	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>297,842</b>	<b>26,149</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,787,076</b>	<b>903,900</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>21,787,076</b>	<b>903,900</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,065,799 26
Transmission and Distribution Mains (343)	50,050	(9,866,115)	2,808,925 27
Fire Mains (344)			0 28
Services (345)	9,716	(1,885,743)	65,372 29
Meters (346)	3,633		363,145 30
Hydrants (348)	17,600	(1,355,436)	249,389 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>80,999</b>	<b>(13,107,294)</b>	<b>4,552,630</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	1,118		19,434 35
Computer Equipment (391.1)			39,620 36
Transportation Equipment (392)			149,063 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			175 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			24,704 43
Miscellaneous Equipment (398)			89,877 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,118</b>	<b>0</b>	<b>322,873</b>
<b>Total utility plant in service directly assignable</b>	<b>82,117</b>	<b>(13,189,048)</b>	<b>9,419,811</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>82,117</b>	<b>(13,189,048)</b>	<b>9,419,811</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)		81,754	81,754 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>81,754</b>	<b>81,754</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)		1,432,883	27
Fire Mains (344)			28
Services (345)		117,708	29
Meters (346)			30
Hydrants (348)		120,953	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,671,544</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>1,671,544</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,671,544</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)		9,866,115	11,298,998 27
Fire Mains (344)			0 28
Services (345)		1,885,743	2,003,451 29
Meters (346)			0 30
Hydrants (348)		1,355,436	1,476,389 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>13,107,294</b>	<b>14,778,838</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>13,189,048</b>	<b>14,860,592</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>13,189,048</b>	<b>14,860,592</b>

## 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			30,268	<b>30,268</b>	1
February			28,807	<b>28,807</b>	2
March			31,214	<b>31,214</b>	3
April			34,266	<b>34,266</b>	4
May			36,511	<b>36,511</b>	5
June			43,907	<b>43,907</b>	6
July			52,341	<b>52,341</b>	7
August			60,289	<b>60,289</b>	8
September			51,038	<b>51,038</b>	9
October			36,229	<b>36,229</b>	10
November			30,074	<b>30,074</b>	11
December			30,585	<b>30,585</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>465,529</b>	<b>465,529</b>	
Less: Water sold				408,999	13
Volume pumped but not sold				<b>56,530</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				10,510	16
Volume related to equipment/system malfunction				5,230	17
Non-utility volume NOT included in water sales				4,943	18
Total volume not sold but accounted for				<b>20,683</b>	19
Volume pumped but unaccounted for				<b>35,847</b>	20
Percent of water lost				<b>8%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,724	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Due to the hot and dry weather conditions many residents were watering their lawns					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				800	26
Date of minimum: 1/1/2003					27
Total KWH used for pumping for the year				1,772,923	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**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-W272 N2548 APPLETREE LN	AX 416	182	8	76,320	Yes	<b>1</b>
WELL-W239 N2240 PEWAUKEE RD	AY 366	340	16	403,200	Yes	<b>2</b>
WELL-W240 N3065 PEWAUKEE RD	BH 442	1,200	12	590,400	Yes	<b>3</b>
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	800,000	Yes	<b>4</b>
WELL-W272 N2548 APPLETREE LN	BO 775	1,248	10	190,080	Yes	<b>5</b>
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	720,000	Yes	<b>6</b>
WELL-N20 W22040 NORTH AVE	KW 576	340	16	456,480	Yes	<b>7</b>
WELL-N22 W26312 DEERHAVEN RD	KW 578	1,180	16	864,000	Yes	<b>8</b>
WELL-N20 W22040 NORTH AVE	LK 033	1,415	17	1,224,000	Yes	<b>9</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	BH 442	BH 443	B0 775	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	5
Year Installed	2000	2000	1989	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	410	500	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	10
Year Installed	2000	1990	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	D	E	F	14
Location	BO 775	AX 416	KW 576	15
Purpose	S	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1989	2001	2001	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	150	50	500	21
Pump Motor or Standby Engine Mfr	FORD	FRANKLIN	G.E.	23
Year Installed	1989	2001	1994	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	25	3	50	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	G	H	J	1
Location	AY 366	FN 814	BH 443	2
Purpose	P	P	B	3
Destination	D	R	D	4
Pump Manufacturer	GRUNDFOS	AMERICAN TURBINE	AURORA	5
Year Installed	2002	1993	1982	6
Type	SUBMERSIBLE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	350	400	760	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTORS	U.S. ELECTRIC	10
Year Installed	2002	1993	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	K	L	M	14
Location	BH 443	BH 443	BO 775	15
Purpose	B	S	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	FAIRBANKS MFG	18
Year Installed	1982	1982	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	603	603	526	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WAUKESHA ENGINE	G.E.	23
Year Installed	1982	1982	1989	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	60	60	40	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	N	O	P	1
Location	BO 775	KW 576	KW 576	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MFG	AURORA	AURORA	5
Year Installed	1989	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	460	750	750	8
Pump Motor or Standby Engine Mfr	G.E.	MARATHON	MARATHON	9 10
Year Installed	1989	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Q	R	S	14
Location	FN 814	FN 814	FN 814	15
Purpose	B	B	B S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1993	1993	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	254	254	1,500	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	FORD	22 23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	25	25	125	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	T	U	V	1
Location	KW 578	KW 578	LK 033	2
Purpose	P	S	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	GOULDS	ESO	5
Year Installed	1997	1997	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	580	580	875	8
Pump Motor or Standby Engine Mfr	EXODYNE	KOHLER	EXODYNE	10
Year Installed	1997	1997	2000	11
Type	ELECTRIC	DIESEL	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	W			14
Location	CB 343			15
Purpose	S			16
Destination	R D			17
Pump Manufacturer	ONAN			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1994			24
Type	DIESEL			25
Horsepower	380			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	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1974	1982	1989	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	158	0	0	<b>6</b>
Total capacity in gallons (actual)	250,000	300,000	70,000	<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)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<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	4	5	6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1989	1992	1993	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	79	0	0	6
Total capacity in gallons (actual)	650,000	233,000	200,000	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)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	13,152	0	0	0	13,152	1
P	D	6.000	38,443	0	0	0	38,443	2
P	S	6.000	25	0	0	0	25	3
M	D	8.000	12,716	0	0	0	12,716	4
M	S	8.000	75	0	0	0	75	5
P	D	8.000	116,681	8,090	0	0	124,771	6
P	S	8.000	169	0	0	0	169	7
P	D	10.000	8,743	0	0	0	8,743	8
P	S	10.000	51	0	0	0	51	9
M	D	12.000	15,681	0	0	0	15,681	10
M	S	12.000	535	0	0	0	535	11
P	D	12.000	125,268	12,910	2,735	0	135,443	12
P	S	12.000	1,890	0	0	0	1,890	13
M	D	16.000	3,419	0	0	0	3,419	14
P	D	16.000	121	0	0	0	121	15
<b>Total Within Municipality</b>			<b>336,969</b>	<b>21,000</b>	<b>2,735</b>	<b>0</b>	<b>355,234</b>	
<b>Total Utility</b>			<b>336,969</b>	<b>21,000</b>	<b>2,735</b>	<b>0</b>	<b>355,234</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,758	11	0	0	1,769	204	1
P	1.250		65	0	0	65	65	2
M	1.250	142	0	0	0	142	31	3
M	1.500	289	5	5	0	289	35	4
M	2.000	251	2	0	0	253	31	5
P	2.000	1	16	0	0	17	14	6
M	3.000	1	0	0	0	1	0	7
P	4.000	6	0	0	0	6	2	8
P	6.000	38	9	0	0	47	7	9
P	8.000	8	0	0	0	8	1	10
P	10.000	2	0	0	0	2	0	11
M	10.000	5	0	0	0	5	0	12
<b>Total Utility</b>		<b>2,501</b>	<b>108</b>	<b>5</b>	<b>0</b>	<b>2,604</b>	<b>390</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)	
0.750	2,359	126	46	0	2,439	0	1
1.000	247	15	13	0	249	0	2
1.500	65	0	0	0	65	19	3
2.000	60	3	0	0	63	15	4
3.000	15	0	0	0	15	14	5
4.000	4	0	0	0	4	0	6
<b>Total:</b>	<b>2,750</b>	<b>144</b>	<b>59</b>	<b>0</b>	<b>2,835</b>	<b>48</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)	
0.750	2,321	81	18	0	0	19	2,439	1
1.000	10	171	25	3	0	40	249	2
1.500	2	47	14	0	0	2	65	3
2.000	0	50	11	2	0	0	63	4
3.000	0	9	6	0	0	0	15	5
4.000	0	3	1	0	0	0	4	6
<b>Total:</b>	<b>2,333</b>	<b>361</b>	<b>75</b>	<b>5</b>	<b>0</b>	<b>61</b>	<b>2,835</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	825	50	8		867	2
<b>Total Fire Hydrants</b>	<b>825</b>	<b>50</b>	<b>8</b>	<b>0</b>	<b>867</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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: 867  
 Number of distribution system valves end of year: 1,636  
 Number of distribution valves operated during year: 857

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

##### SOURCE OF SUPPLY EXPENSES

###### Maintenance of Water Source Plant (605):

In 2003 the Utility incurred significant costs to rehabilitate the Pewaukee Road well.

##### PUMPING EXPENSES

###### Maintenance of Pumping Plant (625):

In 2003 the Utility incurred significant repairs for several of its pumps.

##### WATER TREATMENT EXPENSES

###### Operation Labor (630):

Wages increased from \$8,442 in 2002 to \$18,930 in 2003 due to the following: (1) 2003 was the first full year for an employee hired during 2002, (2) the Utility hired another employee in March 2003 and (3) significant wage increases took effect in 2003 as a result of the settlement of the union contract.

##### TRANSMISSION AND DISTRIBUTION EXPENSES

###### Operation Supplies and Expense (641):

Transmission and distribution operating supplies decreased from \$29,789 in 2002 to \$8,301 in 2003. In prior years the Utility was billed directly for services from Diggers Hotline. In 2002 this totalled \$14,382. In 2003 however, the majority of these were billed directly to the benefitting developer. Also included in the 2002 operating costs was \$8,928 for preliminary engineering costs for design work related to projects which never took place.

###### Maintenance of Mains (651):

There were no major repairs to water mains during 2003.

##### CUSTOMER ACCOUNTS EXPENSES

###### Meter Reading Labor (901):

Wages increased from \$11,199 in 2002 to \$17,292 in 2003 due to the following: (1) 2003 was the first full year for an employee hired during 2002, (2) the Utility hired another employee in March 2003 and (3) significant wage increases took effect in 2003 as a result of the settlement of the union contract.

##### ADMINISTRATIVE AND GENERAL EXPENSES

###### Administrative and General Salaries (920):

Wages increased from \$51,109 in 2002 to \$68,448 in 2003. The primary reason for the increase was that 2003 was the first full year for an employee who had been hired in October 2002. In addition significant wage increases took effect in 2003 as a result of the settlement of the union contract.

###### Outside Services Employed (923):

These expenses decreased from \$112,196 in 2002 to \$14,079 in 2003. During 2002 the Utility had incurred \$83,000 in preliminary design costs associated with two projects which were ultimately determined to be unfeasible. The Utility had also spent \$8,900 to review the impact of a County road project on existing watermains in the road right-of-way.

## WATER OPERATING SECTION FOOTNOTES

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

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

In accordance with Docket 05-US-105, the plant assets financed by contributions were reclassified as of January 1, 2003 as follows:

- Structures and Improvements (321) - \$81,754
- Transmission and Distribution Mains (343) - \$9,866,115
- Services (345) - \$1,885,743
- Hydrants (348) - \$1,355,436

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

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

In accordance with Docket 05-US-105, the plant assets financed by contributions were reclassified as of January 1, 2003 as follows:

- Structures and Improvements (321) - \$81,754
- Transmission and Distribution Mains (343) - \$9,866,115
- Services (345) - \$1,885,743
- Hydrants (348) - \$1,355,436

### Water Mains (Page W-17)

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

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extensions. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of .5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessments until the time of their connection to the system.

### Water Services (Page W-18)

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

Extensions of new services constructed by the Utility are assessed against the benefiting property. The average actual cost of service laterals is included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the following rates:

- Size 3/4" to 1" Lesser of actual cost or \$750
- Size greater than 1" Actual cost of lateral installation

The utility contracts for the installation of such service laterals.

During 2003 local developers also installed 100 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$117,708.