



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF FOX POINT WATER UTILITY

Principal Office: 7200 N. SANTA MONICA BLVD.  
FOX POINT, WI 53217

For the Year Ended: DECEMBER 31, 2003

**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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF FOX POINT WATER UTILITY

**Utility Address:** 7200 N. SANTA MONICA BLVD.  
FOX POINT, WI 53217

**When was utility organized?** 1/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS SUSAN E ROBERTSON

**Title:** VILLAGE MANAGER

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:** srobertson@vil.fox-point.wi.us

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

**E-mail Address:** jdobson@virchowkrause.com

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

**Name:** BILL WARNER

**Title:** CHAIR

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

**E-mail Address:** jdobson@virchowkrause.com

**Date of most recent audit report:** 3/12/2004

**Period covered by most recent audit:** 12/31/2003

---

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

---

**Name:** MR MICHAEL LYNETT

**Title:** COMMISSIONER OF PUBLIC WORKS/ENGINEER

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:** mlynett@vil.fox-point.wi.us

---

**Name:** MR PAUL HAUGEN

**Title:** WATER FOREMAN

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:**

---

**Name:** MS SUSAN E ROBERTSON

**Title:** VILLAGE MANAGER

**Office Address:**

7200 N SANTA MONICA BLVD.  
FOX POINT, WI 53217

**Telephone:** (414) 351 - 8900

**Fax Number:** (414) 351 - 8909

**E-mail Address:** srobertson@vil.fox-point.wi.us

---

**Name of utility commission/committee:** WATER / SEWER UTILITY COMMITTEE

---

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

JOHN DELWICHE, COMMITTEE MEMBER

### IDENTIFICATION AND OWNERSHIP

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

SAEED KARSHENAS, COMMITTEE MEMBER

RICHARD MAROUS, COMMITTEE MEMBER

**Is sewer service rendered by the utility? NO**

**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:** [REDACTED]

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,165,240	1,070,895	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	572,298	474,481	2
Depreciation Expense (403)	215,510	219,760	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	112,298	103,650	5
<b>Total Operating Expenses</b>	<b>900,106</b>	<b>797,891</b>	
<b>Net Operating Income</b>	<b>265,134</b>	<b>273,004</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>265,134</b>	<b>273,004</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,653	11,166	10
Miscellaneous Nonoperating Income (421)	25,116	13,995	11
<b>Total Other Income</b>	<b>33,769</b>	<b>25,161</b>	
<b>Total Income</b>	<b>298,903</b>	<b>298,165</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	24,918	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>24,918</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>273,985</b>	<b>298,165</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	74,609	106,897	14
Amortization of Debt Discount and Expense (428)	4,610	2,069	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>79,219</b>	<b>108,966</b>	
<b>Net Income</b>	<b>194,766</b>	<b>189,199</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,765,360	2,576,161	20
Balance Transferred from Income (433)	194,766	189,199	21
Miscellaneous Credits to Surplus (434)	1,008,286	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>3,968,412</b>	<b>2,765,360</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	1,165,240		1,165,240	1
<b>Total (Acct. 400):</b>	<b>1,165,240</b>	<b>0</b>	<b>1,165,240</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	572,298		572,298	2
<b>Total (Acct. 401-402):</b>	<b>572,298</b>	<b>0</b>	<b>572,298</b>	
<b>Depreciation Expense (403):</b>				
Derived	215,510		215,510	3
<b>Total (Acct. 403):</b>	<b>215,510</b>	<b>0</b>	<b>215,510</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	112,298		112,298	5
<b>Total (Acct. 408):</b>	<b>112,298</b>	<b>0</b>	<b>112,298</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>265,134</b>	<b>0</b>	<b>265,134</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>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</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>	

**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>			
INVESTMENT INCOME	8,653	0	8,653 11
<b>Total (Acct. 419):</b>	<b>8,653</b>	<b>0</b>	<b>8,653</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	13,500	13,500 12
NORTH SHORE WATER COMMISSION ACTIVITY	11,616	0	11,616 13
<b>Total (Acct. 421):</b>	<b>11,616</b>	<b>13,500</b>	<b>25,116</b>
<b>TOTAL OTHER INCOME:</b>	<b>20,269</b>	<b>13,500</b>	<b>33,769</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<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]	24,918	24,918 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>24,918</b>	<b>24,918</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>24,918</b>	<b>24,918</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	74,609	[REDACTED]	74,609 17
<b>Total (Acct. 427):</b>	<b>74,609</b>	<b>0</b>	<b>74,609</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	4,610	[REDACTED]	4,610 18
<b>Total (Acct. 428):</b>	<b>4,610</b>	<b>0</b>	<b>4,610</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<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]	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</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>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>79,219</b>	<b>0</b>	<b>79,219</b>
<b>NET INCOME:</b>	<b>206,184</b>	<b>(11,418)</b>	<b>194,766</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,765,360	0	2,765,360 23
<b>Total (Acct. 216):</b>	<b>2,765,360</b>	<b>0</b>	<b>2,765,360</b>
<b>Balance Transferred from Income (433):</b>			
Derived	206,184	(11,418)	194,766 24
<b>Total (Acct. 433):</b>	<b>206,184</b>	<b>(11,418)</b>	<b>194,766</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TRANSFER OF CONTRIBUTED PLANT	0	1,008,286	1,008,286 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,008,286</b>	<b>1,008,286</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<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 27
<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 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,971,544</b>	<b>996,868</b>	<b>3,968,412</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	1,165,240	0	0	0	1,165,240	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>1,165,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,165,240</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	158,402		158,402	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			0	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			0	19
<b>Total Payroll</b>	<b>158,402</b>	<b>0</b>	<b>158,402</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)	8,395,504	7,906,114	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,517,559	2,808,039	<b>2</b>
<b>Net Utility Plant</b>	<b>4,877,945</b>	<b>5,098,075</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	9,011	9,011	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,480	5,215	<b>4</b>
<b>Net Nonutility Property</b>	<b>3,531</b>	<b>3,796</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	74,887	70,872	<b>6</b>
Special Funds (125)	502,744	499,074	<b>7</b>
<b>Total Other Property and Investments</b>	<b>581,162</b>	<b>573,742</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			<b>8</b>
Temporary Cash Investments (132)	212,203	555,193	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	162,718	155,116	<b>11</b>
Other Accounts Receivable (143)	3,085	7,707	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	20,442	21,047	<b>14</b>
Materials and Supplies (150)	33,691	33,691	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>432,139</b>	<b>772,754</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	12,348	12,374	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>12,348</b>	<b>12,374</b>	
<b>Total Assets and Other Debits</b>	<b>5,903,594</b>	<b>6,456,945</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)	216,366	216,366	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,968,412	2,765,360	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,184,778</b>	<b>2,981,726</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	825,000	<b>24</b>
Advances from Municipality (223)	58,095	72,618	<b>25</b>
Other Long-Term Debt (224)	1,603,873	961,219	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,661,968</b>	<b>1,858,837</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	23,354	15,505	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	15,174	14,736	<b>32</b>
Other Current and Accrued Liabilities (238)	17,102	17,953	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>55,630</b>	<b>48,194</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	1,218	1,625	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,218</b>	<b>1,625</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	1,566,563	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,903,594</b>	<b>6,456,945</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	7,906,114	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)	6,841,944	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,553,560	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>8,395,504</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)	2,960,867	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	556,692	0	0	0	13
<b>Total Accumulated Provision</b>	<b>3,517,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,877,945</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>	2,808,039				<b>2,808,039</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	215,510				<b>215,510</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,166				<b>7,166</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	400				<b>400</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>223,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,076</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	70,248				<b>70,248</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>70,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,248</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>2,960,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,960,867</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>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	24,918				24,918	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	558,276				558,276	10
<b>Total credits</b>	<b>583,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>583,194</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	26,502				26,502	13
Cost of removal	0				0	14
Other debits (specify):						15
	0				0	16
<b>Total debits</b>	<b>26,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,502</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>556,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>556,692</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					19
If yes, what is the rate?						20

**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>					
Nonutility Property	9,011			9,011	2
<b>Total Nonutility Property (121)</b>	<b>9,011</b>	<b>0</b>	<b>0</b>	<b>9,011</b>	
Less accum. prov. depr. & amort. (122)	5,215	265	0	5,480	3
<b>Net Nonutility Property</b>	<b>3,796</b>	<b>(265)</b>	<b>0</b>	<b>3,531</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	33,691	33,691
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>33,691</b>	<b>33,691</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>				
1992 MRBs	1,660	428	5,996	1
2000 GO DEBT	402	428	4,318	2
2003 GO DEBT	2,548	428	2,034	3
<b>Total</b>			<b>12,348</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	216,366	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>216,366</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)	
Waterworks Mortgage Revenue Bonds	04/01/1992	06/01/2007	4.00%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</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>Advances (223)</b>					
Advance from municipality	05/01/1997	06/01/2007	0.00%	58,095	1
<b>Total for Account 223</b>				<b>58,095</b>	
<b>Other Long-Term Debt (224)</b>					
1997 GO DEBT	09/01/1997	09/01/2007	4.64%	83,854	2
1999 GO DEBT	04/01/1999	04/01/2013	4.30%	290,000	3
2000 GO DEBT	06/01/2000	04/01/2014	5.60%	505,019	4
2003 GO DEBT	04/01/2003	04/01/2017	3.90%	695,000	5
1996 GO DEBT	06/01/1996	06/01/2006	5.00%	30,000	6
<b>Total for Account 224</b>				<b>1,603,873</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	112,298	2
Charged electric department expense		3
Charged sewer department expense	31	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>112,329</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	98,556	6
Social Security taxes	12,483	7
PSC Remainder Assessment	1,290	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>112,329</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>					
1992 MRB's	4,546	22,729	27,275	0	1
<b>Subtotal</b>	<b>4,546</b>	<b>22,729</b>	<b>27,275</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1997 ADVANCE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1997 GO DEBT	0	4,354	4,354	0	3
1999 GO DEBT	3,190	12,761	12,761	3,190	4
2000 GO DEBT	6,822	27,901	27,901	6,822	5
1996 GO DEBT	178	1,837	1,880	135	6
2003 GO DEBT		5,027		5,027	7
<b>Subtotal</b>	<b>10,190</b>	<b>51,880</b>	<b>46,896</b>	<b>15,174</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,736</b>	<b>74,609</b>	<b>74,171</b>	<b>15,174</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>		
INVESTMENT IN NORTH SHORE WATER COMMISSION	74,887	2
<b>Total (Acct. 124):</b>	<b>74,887</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE DESIGNATED FUND	502,744	3
<b>Total (Acct. 125):</b>	<b>502,744</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	162,718	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>162,718</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS	(1,209)	11
WATER CONVEYANCE CHARGE RECEIVABLE	3,075	12
WRS ACT II DUE FROM STATE	1,219	13
<b>Total (Acct. 143):</b>	<b>3,085</b>	
<b>Receivables from Municipality (145):</b>		
CUSTOMER ACCOUNTS RECEIVABLE ON THE TAX ROLL	20,442	14
<b>Total (Acct. 145):</b>	<b>20,442</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Debits (183):</b>		
NONE	17	
<b>Total (Acct. 183):</b>	<b>0</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
NONE	18	
<b>Total (Acct. 233):</b>	<b>0</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUES	1,218	19
<b>Total (Acct. 253):</b>	<b>1,218</b>	
<hr/>		

**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)	6,590,747	0	0	0	6,590,747	1
Materials and Supplies	33,691	0	0	0	33,691	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,884,453	0	0	0	2,884,453	4
Customer Advances for Construction					0	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>3,739,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,739,985</b>	
Net Operating Income	265,134	0	0	0	265,134	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.09%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.09%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

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

---

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

Issued new GO debt due to refinancing the 1992 revenue bonds.

---

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

---

**7. Any additional matters.**

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Interest Accrued (Acct. 237) (Page F-18)

#### General footnotes

Interest accrued on bonds was for the portion of the year prior to refinancing.

---

### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body  
Fox Point Governing Body  
Fox Point, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Fox Point Water Utility, an enterprise fund of the Village of Fox Point as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 20, 2004

---

**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	1,566,563	0	0	0	0	<b>1,566,563</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	1,566,563					<b>1,566,563</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)	1,138,523	1,045,011	1
<b>Total Sales of Water</b>	<b>1,138,523</b>	<b>1,045,011</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,901	5,071	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	21,816	20,813	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>26,717</b>	<b>25,884</b>	
<b>Total Operating Revenues</b>	<b>1,165,240</b>	<b>1,070,895</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	202,085	197,280	8
Pumping Expenses (620-625)	10,329	0	9
Water Treatment Expenses (630-635)	0	0	10
Transmission and Distribution Expenses (640-655)	211,842	144,705	11
Customer Accounts Expenses (901-904)	16,943	17,216	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	131,099	115,280	14
<b>Total Operation and Maintenance Expenses</b>	<b>572,298</b>	<b>474,481</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	215,510	219,760	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	112,298	103,650	17
<b>Total Other Operating Expenses</b>	<b>327,808</b>	<b>323,410</b>	
<b>Total Operating Expenses</b>	<b>900,106</b>	<b>797,891</b>	
<b>NET OPERATING INCOME</b>	<b>265,134</b>	<b>273,004</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
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,368	222,933	725,486	4
Commercial	69	67,538	176,744	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,437</b>	<b>290,471</b>	<b>902,230</b>	
Private Fire Protection Service (462)	8		3,121	7
Public Fire Protection Service (463)	1		216,096	8
Other Sales to Public Authorities (464)	10	4,602	17,076	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>2,456</b>	<b>295,073</b>	<b>1,138,523</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>
------------------------------	----------------------------------	--	-------------------------

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)	216,096	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>216,096</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,901	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,901</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	21,816	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>21,816</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	1
Purchased Water (601)	202,085	197,280	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>202,085</b>	<b>197,280</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	10,329	0	9
<b>Total Pumping Expenses</b>	<b>10,329</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	130,583	91,626	14
Operation Supplies and Expenses (641)	825	1,087	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	67,275	42,616	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	1,908	1,447	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)	11,251	7,929	21
<b>Total Transmission and Distribution Expenses</b>	<b>211,842</b>	<b>144,705</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)	3,104	2,781	<b>22</b>
Accounting and Collecting Labor (902)	12,715	12,562	<b>23</b>
Supplies and Expenses (903)	1,124	1,873	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>16,943</b>	<b>17,216</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		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)	8,670	8,472	<b>27</b>
Office Supplies and Expenses (921)	4,156	4,751	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	6,827	11,615	<b>30</b>
Property Insurance (924)		0	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	65,048	50,077	<b>33</b>
Regulatory Commission Expenses (928)	0	6,516	<b>34</b>
Miscellaneous General Expenses (930)	9,047	7,276	<b>35</b>
Transportation Expenses (933)	37,351	26,573	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>131,099</b>	<b>115,280</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>572,298</b>	<b>474,481</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		98,556	95,274	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		31	2,264	2
<b>Net property tax equivalent</b>		<b>98,525</b>	<b>93,010</b>	
Social Security		12,483	9,546	3
PSC Remainder Assessment		1,290	1,094	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>112,298</b>	<b>103,650</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	Milwaukee			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.196527	0.196527			3
County tax rate	mills		5.959098	5.959098			4
Local tax rate	mills		5.629143	5.629143			5
School tax rate	mills		11.549310	12.291557			6
Voc. school tax rate	mills		1.940345	1.940345			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		1.559803	1.559803			9
<b>Total tax rate</b>	mills		<b>26.834226</b>	<b>27.576473</b>			<b>10</b>
Less: state credit	mills		2.962702	2.962702			11
<b>Net tax rate</b>	mills		<b>23.871524</b>	<b>24.613771</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.629143</b>	<b>5.629143</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.489655</b>	<b>14.231902</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.118798</b>	<b>19.861045</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.834226</b>	<b>27.576473</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.712478</b>	<b>0.720217</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.871524</b>	<b>24.613771</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.007938</b>	<b>17.727257</b>			<b>21</b>
Utility Plant, Jan. 1	\$	7,906,114	2,134,652	5,771,462			22
Materials & Supplies	\$	33,691	9,097	24,594			23
<b>Subtotal</b>	\$	<b>7,939,805</b>	<b>2,143,749</b>	<b>5,796,056</b>			<b>24</b>
Less: Plant Outside Limits	\$	2,427,336	655,381	1,771,955			25
<b>Taxable Assets</b>	\$	<b>5,512,469</b>	<b>1,488,368</b>	<b>4,024,101</b>			<b>26</b>
Assessment Ratio	dec.		1.019719	1.019719			27
<b>Assessed Value</b>	\$	<b>5,621,169</b>	<b>1,517,717</b>	<b>4,103,452</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.007938</b>	<b>17.727257</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,556</b>	<b>25,813</b>	<b>72,743</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	88,804					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,556</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)	153,077		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	98,315		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>251,392</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	7,093		12
Structures and Improvements (321)	180,712		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	17,983		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	330,892	21,342	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>536,680</b>	<b>21,342</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	19,468		21
Structures and Improvements (331)	251,178		22
Water Treatment Equipment (332)	893,459	2,063	23
<b>Total Water Treatment Plant</b>	<b>1,164,105</b>	<b>2,063</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)			153,077 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			98,315 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>251,392</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			7,093 12
Structures and Improvements (321)			180,712 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			17,983 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			352,234 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>558,022</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			19,468 21
Structures and Improvements (331)			251,178 22
Water Treatment Equipment (332)			895,522 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,166,168</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)	1,551		25
Distribution Reservoirs and Standpipes (342)	94,205	12,729	26
Transmission and Distribution Mains (343)	4,061,568	358,790	27
Fire Mains (344)	0		28
Services (345)	798,730	72,588	29
Meters (346)	257,859	15,083	30
Hydrants (348)	216,252	69,881	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,430,165</b>	<b>529,071</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,708		34
Office Furniture and Equipment (391)	13,297		35
Computer Equipment (391.1)	27,714	12,583	36
Transportation Equipment (392)	109,159		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,000		39
Laboratory Equipment (395)	6,294	7,581	40
Power Operated Equipment (396)	74,767		41
Communication Equipment (397)	241,116		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	17,717		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>523,772</b>	<b>20,164</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,906,114</b>	<b>572,640</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,906,114</b>	<b>572,640</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)			1,551 25
Distribution Reservoirs and Standpipes (342)	1,600		105,334 26
Transmission and Distribution Mains (343)	33,458	(1,248,777)	3,138,123 27
Fire Mains (344)			0 28
Services (345)	19,320	(250,116)	601,882 29
Meters (346)	9,660		263,282 30
Hydrants (348)	6,210	(67,669)	212,254 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>70,248</b>	<b>(1,566,562)</b>	<b>4,322,426</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,708 34
Office Furniture and Equipment (391)			13,297 35
Computer Equipment (391.1)			40,297 36
Transportation Equipment (392)			109,159 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,000 39
Laboratory Equipment (395)			13,875 40
Power Operated Equipment (396)			74,767 41
Communication Equipment (397)			241,116 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			17,717 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>543,936</b>
<b>Total utility plant in service directly assignable</b>	<b>70,248</b>	<b>(1,566,562)</b>	<b>6,841,944</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>70,248</b>	<b>(1,566,562)</b>	<b>6,841,944</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)			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 \$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)			27
Fire Mains (344)			28
Services (345)		13,500	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>13,500</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>13,500</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>13,500</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)	15,032	1,248,777	1,233,745 27
Fire Mains (344)			0 28
Services (345)	8,680	250,116	254,936 29
Meters (346)	2,790	67,669	64,879 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>26,502</b>	<b>1,566,562</b>	<b>1,553,560</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>26,502</b>	<b>1,566,562</b>	<b>1,553,560</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>26,502</b>	<b>1,566,562</b>	<b>1,553,560</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	22,400			<b>22,400</b>	1
February	21,200			<b>21,200</b>	2
March	20,400			<b>20,400</b>	3
April	19,500			<b>19,500</b>	4
May	24,200			<b>24,200</b>	5
June	26,200			<b>26,200</b>	6
July	32,500			<b>32,500</b>	7
August	37,600			<b>37,600</b>	8
September	31,700			<b>31,700</b>	9
October	18,100			<b>18,100</b>	10
November	14,500			<b>14,500</b>	11
December	14,800			<b>14,800</b>	12
<b>Total annual pumpage</b>	<b>283,100</b>	<b>0</b>	<b>0</b>	<b>283,100</b>	
Less: Water sold				295,073	13
Volume pumped but not sold				<b>(11,973)</b>	14
Volume sold as a percent of volume pumped				<b>104%</b>	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>0</b>	19
Volume pumped but unaccounted for				<b>(11,973)</b>	20
Percent of water lost				<b>-4%</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.)				2,211	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				377	26
Date of minimum: 12/21/2003					27
Total KWH used for pumping for the year				0	28
If water is purchased: Vendor Name: North Shore Water Commission Surface Water Filtration Plant					29
Point of Delivery: Lake Michigan					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

## 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.

---

<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
----------------------------------	-----------------------------	-----------------------------	-----------------------------

---

NONE

## 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	NONE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1956		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	24		6
Total capacity in gallons (actual)	1,500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	2,236	0	0	0	2,236	1
M	D	6.000	106,737	805	805	0	106,737	2
P	D	6.000	5,885	2,995	2,995	0	5,885	3
M	D	8.000	65,442	1,705	1,705	0	65,442	4
P	D	8.000	3,215	0	0	0	3,215	5
M	D	10.000	710	0	0	0	710	6
M	D	12.000	28,795	0	0	0	28,795	7
M	D	16.000	3,243	0	0	0	3,243	8
M	D	20.000	10,408	0	0	0	10,408	9
<b>Total Within Municipality</b>			<b>226,671</b>	<b>5,505</b>	<b>5,505</b>	<b>0</b>	<b>226,671</b>	
M	T	6.000	16,195	0	0	0	16,195	10
<b>Total Outside of Municipality</b>			<b>16,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,195</b>	
<b>Total Utility</b>			<b>242,866</b>	<b>5,505</b>	<b>5,505</b>	<b>0</b>	<b>242,866</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)	
L	0.750	3	0	0	0	3		1
M	0.750	2	0	0	0	2		2
P	1.000		1			1		3
L	1.000	110	0	1	0	109		4
M	1.000	2,030	29	35	0	2,024		5
M	1.250	107	11	11	0	107		6
L	1.250	13	0	0	0	13		7
P	1.250	1	4	0	0	5		8
M	1.500	77	5	4	0	78		9
P	1.500		3			3		10
M	2.000	77	5	5	0	77		11
L	2.000	1	0	0	0	1		12
P	2.000	1	0	0	0	1		13
M	3.000	13	0	0	0	13		14
M	4.000	7	0	0	0	7		15
P	4.000	1	0	0	0	1		16
M	6.000	3	0	0	0	3		17
M	8.000	1	0	0	0	1		18
<b>Total Utility</b>		<b>2,447</b>	<b>58</b>	<b>56</b>	<b>0</b>	<b>2,449</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)	
0.750	2,476	200	223	0	2,453	38	1
1.000	327	45	43	0	329	0	2
1.500	26	0	1	0	25	0	3
2.000	22	0	1	0	21	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	0	1	1	7
<b>Total:</b>	<b>2,855</b>	<b>245</b>	<b>268</b>	<b>0</b>	<b>2,832</b>	<b>40</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	2,088	21	0	1	0	343	2,453	1
1.000	266	21	0	2	0	40	329	2
1.500	9	10	0	4	0	2	25	3
2.000	5	15	0	1	0	0	21	4
3.000	0	0	0	2	0	0	2	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
<b>Total:</b>	<b>2,368</b>	<b>69</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>385</b>	<b>2,832</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	425	13	12		426	2
<b>Total Fire Hydrants</b>	<b>425</b>	<b>13</b>	<b>12</b>	<b>0</b>	<b>426</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:	426
Number of distribution system valves end of year:	515
Number of distribution valves operated during year:	371

---

## WATER OPERATING SECTION FOOTNOTES

---

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

#### General footnotes

Account 926 increased due to high health insurance premiums.

Account 640 and 651 increased due to several large main breaks in early 2003.

Account 933 increased as the water utility used shared city vehicles more in conjunction with water main leak repairs.

Account 625 increased in 2003 because the North Shore Water Commission repaired a pump.

Account 928 decreased because the rate case was completed in 2002.

---

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

#### General footnotes

Accounts 348,345,343- Adjustments due to the implementation of the 2003 PSC CIAC order.

---

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

#### General footnotes

Accounts 346,345,343- Adjustments due to the implementation of the 2003 PSC CIAC order.

---

### Pumping and Purchased Water Statistics (Page W-12)

#### General footnotes

During 2003 the utility reported more water sold than purchased. This is a result of usage of reserves held in a tank and the type of metering used by the NSWC.

---

### Water Mains (Page W-17)

#### General footnotes

Water main replacements were financed through reserves and debt.

---

### Water Services (Page W-18)

#### General footnotes

Services installed were financed by the utility and customers.

---