



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORT WASHINGTON WATER UTILITY

Utility Address: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS

Title: CITY ADMINISTRATOR

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

E-mail Address:

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO, LLP

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

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: SCOTT HUEBNER

Title: MAYOR

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (474) 284 - 5585

Fax Number: (414) 284 - 3760

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: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & CO, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 6622

Fax Number:

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 3/25/2004

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

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG

Title: SUPERINTENDENT

Office Address:
100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585

Fax Number: (414) 284 - 3760

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR BURT BABCOCK
- MR AL HAACKER
- MR THOMAS HUDSON
- MR PETE JUSHKA
- MR KARL LEICHT
- MR HAROLD MATTHEWS
- MR ARMIN SCHWANZ

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:

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:

IDENTIFICATION AND OWNERSHIP

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,032,189	2,028,272	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,088,023	1,037,673	2
Depreciation Expense (403)	365,816	359,984	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	327,113	315,349	5
Total Operating Expenses	1,780,952	1,713,006	
Net Operating Income	251,237	315,266	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	251,237	315,266	
OTHER INCOME			
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)	13,553	11,144	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	13,553	11,144	
Total Income	264,790	326,410	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	45,772	0	13
Total Miscellaneous Income Deductions	45,772	0	
Income Before Interest Charges	219,018	326,410	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	89,879	56,287	14
Amortization of Debt Discount and Expense (428)	45,896	33,804	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	60,924	96,116	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	196,699	186,207	
Net Income	22,319	140,203	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,923,393	2,785,848	20
Balance Transferred from Income (433)	22,319	140,203	21
Miscellaneous Credits to Surplus (434)	2,014,912	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,658	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,960,624	2,923,393	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,032,189		2,032,189	1
Total (Acct. 400):	2,032,189	0	2,032,189	
Operation and Maintenance Expense (401-402):				
Derived	1,088,023		1,088,023	2
Total (Acct. 401-402):	1,088,023	0	1,088,023	
Depreciation Expense (403):				
Derived	365,816		365,816	3
Total (Acct. 403):	365,816	0	365,816	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	327,113		327,113	5
Total (Acct. 408):	327,113	0	327,113	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	251,237	0	251,237	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON INVESTMENTS AND SPECIAL AS	13,553	0	13,553 11
Total (Acct. 419):	13,553	0	13,553
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	13,553	0	13,553
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		45,772	45,772 15
NONE	0	0	0 16
Total (Acct. 426):	0	45,772	45,772
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	45,772	45,772
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	89,879		89,879 17
Total (Acct. 427):	89,879	0	89,879
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	45,896		45,896 18
Total (Acct. 428):	45,896	0	45,896
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	60,924		60,924 20
Total (Acct. 430):	60,924	0	60,924
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

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)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	196,699	0	196,699
NET INCOME:	68,091	(45,772)	22,319
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,923,393	0	2,923,393 23
Total (Acct. 216):	2,923,393	0	2,923,393
Balance Transferred from Income (433):			
Derived	68,091	(45,772)	22,319 24
Total (Acct. 433):	68,091	(45,772)	22,319
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CONTRIBUTED PLANT	0	2,014,912	2,014,912 25
Total (Acct. 434):	0	2,014,912	2,014,912
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,991,484	1,969,140	4,960,624

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	2,032,189	0	0	0	2,032,189	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
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,032,189	0	0	0	2,032,189	

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	482,742		482,742	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	16,691		16,691	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
Total Payroll	499,433	0	499,433	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,481,473	15,935,907	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,156,097	4,118,708	2
Net Utility Plant	11,325,376	11,817,199	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,325,376	11,817,199	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	86,159	100,772	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	86,159	100,772	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	432,911	1,109,689	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	223,026	208,116	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	182,568	25,931	18
Materials and Supplies (151-163)	21,952	20,480	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	860,457	1,364,216	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	76,050	117,026	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	76,050	117,026	
Total Assets and Other Debits	12,348,042	13,399,213	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,276,118	2,276,118	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,960,624	2,923,393	28
Total Proprietary Capital	7,236,742	5,199,511	
LONG-TERM DEBT			
Bonds (221-222)	3,183,409	3,319,804	29
Advances from Municipality (223)	1,450,000	1,670,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,633,409	4,989,804	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	24,987	10,806	33
Payables to Municipality (233)	0	89,888	34
Customer Deposits (235)			35
Taxes Accrued (236)	292,332	285,882	36
Interest Accrued (237)	27,023	28,740	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	133,549	149,835	41
Total Current and Accrued Liabilities	477,891	565,151	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,644,747	49
Total Liabilities and Other Credits	12,348,042	13,399,213	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	15,935,907	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,836,726	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,644,747	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
Total Utility Plant	16,481,473	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,480,490	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	675,607	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,156,097	0	0	0	
Net Utility Plant	11,325,376	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,118,708				4,118,708	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	365,816				365,816	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,296				15,296	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	750				750	10
Other credits (specify):						11
					0	12
Total credits	381,862	0	0	0	381,862	13
Debits during year						14
Book cost of plant retired	20,080				20,080	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	20,080	0	0	0	20,080	19
Balance end of year (111.1)	4,480,490	0	0	0	4,480,490	20

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,772				45,772	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	629,835				629,835	10
Total credits	675,607	0	0	0	675,607	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	675,607	0	0	0	675,607	18

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<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)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	21,952	20,480	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	21,952	20,480	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. DEBT	2,679	428	5,422	1
2001 G.O. DEBT	13,215	428	0	2
2001 SAFE DRINKING WATER LOAN BONDS	5,170	428	20,227	3
2002 G.O. DEBT	801	428	1,601	4
2002 SAFE DRINKING WATER LOAN BONDS	787	428	1,731	5
UNAMORTIZED LOSS ON 1998 ADVANCE REFUNDING	23,244	428	47,069	6
Total			76,050	
Unamortized premium on debt (251)				
NONE				7
Total			0	

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	2,276,118	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,276,118</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	02/01/2000	05/01/2020	2.97%	477,347	1
2001 REVENUE BONDS	11/28/2001	01/05/2021	2.75%	2,706,062	2
Total Bonds (Account 221):				3,183,409	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,183,409

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2002 G.O. DEBT	09/30/2002	09/01/2012	3.21%	980,000	1
1998 G.O. Debt	06/01/1998	12/01/2007	4.38%	470,000	2
Total for Account 223				1,450,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	285,882	1
Accruals:		
Charged water department expense	321,890	2
Charged electric department expense		3
Charged sewer department expense	5,227	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>327,117</u>	
Taxes paid during year:		
County, state and local taxes	285,882	6
Social Security taxes	34,191	7
PSC Remainder Assessment	594	8
Other (explain):		
NONE		9
Total payments and other debits	<u>320,667</u>	
Balance end of year	<u><u>292,332</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)	
Bonds (221)					
2000 REVENUE BONDS	2,469	14,389	14,495	2,363	1
2001 REVENUE BONDS	15,831	75,490	78,918	12,403	2
Subtotal	18,300	89,879	93,413	14,766	
Advances from Municipality (223)					
NONE	0			0	3
1998 G.O. Note	2,502	29,237	30,025	1,714	4
2002 G.O. BONDS	7,938	31,687	29,082	10,543	5
Subtotal	10,440	60,924	59,107	12,257	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	28,740	150,803	152,520	27,023	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	86,159	2
Total (Acct. 124):	86,159	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	223,026	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	223,026	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

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)	
Receivables from Municipality (145):		
CUSTOMER COLLECTIONS AND ITEMS ON TAX ROLL	182,568	16
Total (Acct. 145):	182,568	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	13,554,593	0	0	0	13,554,593	1
Materials and Supplies	21,216	0	0	0	21,216	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,299,599	0	0	0	4,299,599	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	9,276,210	0	0	0	9,276,210	
Net Operating Income	251,237	0	0	0	251,237	7
Net Operating Income as a percent of						
Average Net Rate Base	2.71%	N/A	N/A	N/A	2.71%	

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.

6. Formal proceedings with the Public Service Commission.

During 2003 the utility applied for a water rate increase which will be effective in April of 2004.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Port Washington Water Utility
Port Washington, Wisconsin

We have compiled, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Port Washington Water Utility, an enterprise fund of the City of Port Washington, 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
April 2, 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	2,644,747	0	0	0	0	2,644,747	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,644,747					2,644,747	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,957,625	1,960,282	1
Total Sales of Water	1,957,625	1,960,282	
Other Operating Revenues			
Forfeited Discounts (470)	10,561	9,472	2
Miscellaneous Service Revenues (471)	13,689	5,980	3
Rents from Water Property (472)	32,163	30,632	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,151	21,906	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	74,564	67,990	
Total Operating Revenues	2,032,189	2,028,272	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	17,023	7,551	8
Pumping Expenses (620-633)	251,854	244,615	9
Water Treatment Expenses (640-652)	268,173	270,469	10
Transmission and Distribution Expenses (660-678)	245,556	253,918	11
Customer Accounts Expenses (901-905)	31,044	32,133	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	274,373	228,987	14
Total Operation and Maintenance Expenses	1,088,023	1,037,673	
Other Operating Expenses			
Depreciation Expense (403)	365,816	359,984	15
Amortization Expense (404-407)		0	16
Taxes (408)	327,113	315,349	17
Total Other Operating Expenses	692,929	675,333	
Total Operating Expenses	1,780,952	1,713,006	
NET OPERATING INCOME	251,237	315,266	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	17	2,367	11,477	2
Industrial		0		3
Total Unmetered Sales to General Customers (460)	17	2,367	11,477	
Metered Sales to General Customers (461)				
Residential	3,749	201,364	862,655	4
Commercial	257	57,648	195,921	5
Industrial	36	117,135	308,452	6
Total Metered Sales to General Customers (461)	4,042	376,147	1,367,028	
Private Fire Protection Service (462)	81		73,292	7
Public Fire Protection Service (463)	4,042		417,403	8
Other Sales to Public Authorities (464)	42	29,589	88,425	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,224	408,103	1,957,625	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	417,403	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	417,403	
Forfeited Discounts (470):		
Customer late payment charges	10,561	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,561	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	13,689	7
Total Miscellaneous Service Revenues (471)	13,689	
Rents from Water Property (472):		
TOWER RENT	32,163	8
Total Rents from Water Property (472)	32,163	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,502	10
Other (specify):		
MISCELLANEOUS, PERMITS, TESTING	9,649	11
Total Other Water Revenues (474)	18,151	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	17,023	7,551	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	17,023	7,551	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	8,998	9,377	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	88,866	84,519	17
Pumping Labor and Expenses (624)	127,887	129,276	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	2,504	2,681	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	3,101	2,997	22
Maintenance of Structures and Improvements (631)	1,075	152	23
Maintenance of Power Production Equipment (632)	19,423	15,613	24
Maintenance of Pumping Equipment (633)	0	0	25
Total Pumping Expenses	251,854	244,615	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	8,629	9,009	26
Chemicals (641)	31,159	29,170	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	195,594	185,461	28
Miscellaneous Expenses (643)	4,798	7,267	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	2,876	2,997	31
Maintenance of Structures and Improvements (651)	7,542	22,746	32
Maintenance of Water Treatment Equipment (652)	17,575	13,819	33
Total Water Treatment Expenses	268,173	270,469	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	4,314	4,495	34
Storage Facilities Expenses (661)	1,579	630	35
Transmission and Distribution Lines Expenses (662)	83,429	93,403	36
Meter Expenses (663)	11,288	10,477	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	1,438	1,498	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	48,245	67,887	43
Maintenance of Transmission and Distribution Mains (673)	64,518	49,856	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	21,088	10,903	46
Maintenance of Meters (676)	1,161	1,606	47
Maintenance of Hydrants (677)	7,846	13,142	48
Maintenance of Miscellaneous Plant (678)	650	21	49
Total Transmission and Distribution Expenses	245,556	253,918	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	7,329	7,300	51
Customer Records and Collection Expenses (903)	23,715	24,833	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	31,044	32,133	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,472	19,390	56
Office Supplies and Expenses (921)	11,490	14,560	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	10,436	10,498	59
Property Insurance (924)	16,601	10,904	60
Injuries and Damages (925)	21,357	15,268	61
Employee Pensions and Benefits (926)	190,830	156,358	62
Regulatory Commission Expenses (928)	6,160	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	3,027	2,009	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	274,373	228,987	
Total Operation and Maintenance Expenses	1,088,023	1,037,673	

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		292,329	285,884	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,227	5,314	2
Net property tax equivalent		287,102	280,570	
Social Security		37,779	34,245	3
PSC Remainder Assessment		2,232	534	4
Other (specify): NONE			0	5
Total tax expense		327,113	315,349	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257100				3
County tax rate	mills		2.492700				4
Local tax rate	mills		8.699000				5
School tax rate	mills		13.967200				6
Voc. school tax rate	mills		2.538800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.954800				10
Less: state credit	mills		1.790500				11
Net tax rate	mills		26.164300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.699000				14
Combined School Tax Rate	mills		16.506000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.205000				17
Total Tax Rate	mills		27.954800				18
Ratio of Local and School Tax to Total	dec.		0.901634				19
Total tax net of state credit	mills		26.164300				20
Net Local and School Tax Rate	mills		23.590624				21
Utility Plant, Jan. 1	\$	15,935,907	15,935,907				22
Materials & Supplies	\$	20,480	20,480				23
Subtotal	\$	15,956,387	15,956,387				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	15,956,387	15,956,387				26
Assessment Ratio	dec.		0.776600				27
Assessed Value	\$	12,391,730	12,391,730				28
Net Local & School Rate	mills		23.590624				29
Tax Equiv. Computed for Current Year	\$	292,329	292,329				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	292,329					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	674,289		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	702,078	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	100,205		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	514,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,618		20
Total Pumping Plant	633,463	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	39,400		21
Structures and Improvements (331)	1,789,773		22
Water Treatment Equipment (332)	497,128		23
Total Water Treatment Plant	2,326,301	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			13,780 6
Lake, River and Other Intakes (313)			674,289 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			14,009 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	702,078
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			100,205 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			514,640 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,618 20
Total Pumping Plant	0	0	633,463
WATER TREATMENT PLANT			
Land and Land Rights (330)			39,400 21
Structures and Improvements (331)		(585,917)	1,203,856 22
Water Treatment Equipment (332)			497,128 23
Total Water Treatment Plant	0	(585,917)	1,740,384

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,129		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,725,486		26
Transmission and Distribution Mains (343)	6,382,928	433,879	27
Fire Mains (344)	0		28
Services (345)	1,068,280	48,157	29
Meters (346)	595,939	35,210	30
Hydrants (348)	564,071	20,070	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	10,349,714	537,316	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	15,614	1,860	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	155,474	15,316	37
Stores Equipment (393)	1,242		38
Tools, Shop and Garage Equipment (394)	36,890	4,881	39
Laboratory Equipment (395)	61,940		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	34,012	24,972	42
SCADA Equipment (397.1)	1,600,170		43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)	0		45
Total General Plant	1,905,652	47,029	
Total utility plant in service directly assignable	15,917,208	584,345	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,917,208	584,345	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			12,129 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,725,486 26
Transmission and Distribution Mains (343)	12,030	(1,166,958)	5,637,819 27
Fire Mains (344)			0 28
Services (345)	3,700	(685,036)	427,701 29
Meters (346)	3,450	(22,694)	605,005 30
Hydrants (348)	900	(184,142)	399,099 31
Other Transmission and Distribution Plant (349)			881 32
Total Transmission and Distribution Plant	20,080	(2,058,830)	8,808,120
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,474 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			170,790 37
Stores Equipment (393)			1,242 38
Tools, Shop and Garage Equipment (394)			41,771 39
Laboratory Equipment (395)			61,940 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			58,984 42
SCADA Equipment (397.1)			1,600,170 43
Miscellaneous Equipment (398)			310 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,952,681
Total utility plant in service directly assignable	20,080	(2,644,747)	13,836,726
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,080	(2,644,747)	13,836,726

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
PUMPING PLANT			
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
Total Pumping Plant	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		585,917	585,917 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	585,917	585,917

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
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)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	0	0
GENERAL PLANT		
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
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	0	0

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		1,166,958	1,166,958 27
Fire Mains (344)			0 28
Services (345)		685,036	685,036 29
Meters (346)		22,694	22,694 30
Hydrants (348)		184,142	184,142 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	2,058,830	2,058,830
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	2,644,747	2,644,747
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	2,644,747	2,644,747

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	8,551	1.67%	230	2
Lake, River and Other Intakes (313)	212,031	2.86%	19,285	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	6,042	1.77%	248	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	226,624		19,763	
PUMPING PLANT				
Structures and Improvements (321)	39,510	2.43%	2,435	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	311,852	4.42%	22,747	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	20,246	4.29%		15
Total Pumping Plant	371,608		25,182	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,011,608	2.50%	30,096	16
Water Treatment Equipment (332)	497,128	3.24%		17
Total Water Treatment Plant	1,508,736		30,096	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	345,829	1.86%	32,094	19
Transmission and Distribution Mains (343)	540,623	1.10%	59,696	20
Fire Mains (344)	0			21
Services (345)	258,965	2.09%	8,474	22
Meters (346)	336,656	5.00%	29,457	23
Hydrants (348)	64,154	1.54%	5,998	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					8,781	2
313					231,316	3
314					0	4
315					0	5
316					6,290	6
317					0	7
	0	0	0	0	246,387	
321					41,945	8
322					0	9
323					0	10
324					0	11
325					334,599	12
326					0	13
327					0	14
328					20,246	15
	0	0	0	0	396,790	
331					1,041,704	16
332					497,128	17
	0	0	0	0	1,538,832	
341					0	18
342					377,923	19
343	12,030				588,289	20
344					0	21
345	3,700				263,739	22
346	3,450				362,663	23
348	900				69,252	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	610	5.00%	44	25
Total Transmission and Distribution Plant	<u>1,546,837</u>		<u>135,763</u>	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	10,656	10.00%	1,654	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	90,100	10.56%	17,226	29
Stores Equipment (393)	1,216	6.67%		30
Tools, Shop and Garage Equipment (394)	15,333	5.88%	2,313	31
Laboratory Equipment (395)	16,668	5.88%	3,642	32
Power Operated Equipment (396)	0	0.00%		33
Communication Equipment (397)	21,895	9.09%		34
SCADA Equipment (397.1)	308,933	8.33%	145,455	35
Miscellaneous Equipment (398)	102	5.88%	18	36
Other Tangible Property (399)	0			37
Total General Plant	<u>464,903</u>		<u>170,308</u>	
Total accum. prov. directly assignable	<u>4,118,708</u>		<u>381,112</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>4,118,708</u></u>		<u><u>381,112</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					654 25
	<u>20,080</u>	0	0	0	<u>1,662,520</u>
390					0 26
391					12,310 27
391.1					0 28
392			750		108,076 29
393					1,216 30
394					17,646 31
395					20,310 32
396					0 33
397					21,895 34
397.1					454,388 35
398					120 36
399					0 37
	0	0	750	0	635,961
	<u>20,080</u>	0	750	0	<u>4,480,490</u>
					0 38
	<u>20,080</u>	0	750	0	<u>4,480,490</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)		2.50%	14,648	16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>14,648</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.10%	12,836	20
Fire Mains (344)				21
Services (345)		2.09%	14,318	22
Meters (346)		5.00%	1,134	23
Hydrants (348)		1.54%	2,836	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331				331,170	345,818 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>331,170</u>	<u>345,818</u>
341					0 18
342					0 19
343				98,839	111,675 20
344					0 21
345				166,062	180,380 22
346				12,820	13,954 23
348				20,944	23,780 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>31,124</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>45,772</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>45,772</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	0	298,665	0 25 329,789
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	629,835	675,607
					0 38
	0	0	0	629,835	675,607

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January		37,269		37,269	1
February		31,605		31,605	2
March		31,562		31,562	3
April		28,886		28,886	4
May		31,921		31,921	5
June		36,101		36,101	6
July		42,770		42,770	7
August		51,654		51,654	8
September		43,029		43,029	9
October		34,223		34,223	10
November		30,885		30,885	11
December		31,599		31,599	12
Total annual pumpage	0	431,504	0	431,504	
Less: Water sold				408,103	13
Volume pumped but not sold				23,401	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				6,588	16
Volume related to equipment/system malfunction				2,779	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,367	19
Volume pumped but unaccounted for				14,034	20
Percent of water lost				3%	21
If more than 15%, 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.)				2,544	23
Date of maximum: 8/19/2003					24
Cause of maximum:					25
excessive heat and lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				706	26
Date of minimum: 12/30/2003					27
Total KWH used for pumping for the year				1,076,480	28
If water is purchased: Vendor Name:					29
Point of Delivery:					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)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	0	4452264	4452264A	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	WORTHINGTON	WORTHINGTON	5
Year Installed	1949	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	720	720	8
Pump Motor or Standby Engine Mfr	F M	US	US	9 10
Year Installed	1949	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4452264B	580296	581529	14
Location	1969	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	FM	F M	18
Year Installed	1969	1949	1949	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	720	800	1,150	21
Pump Motor or Standby Engine Mfr	US	FM	F M	22 23
Year Installed	1969	1949	1949	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	75	15	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	582643	582644	K2X107886	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	FM	WORTHINGTON	5
Year Installed	1949	1949	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	FM	FM	US	10
Year Installed	1949	1949	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	205	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y4522267	Y452265	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	2,800	900	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	100	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	DIVISION STREET	MINERAL SPRINGS	THOMAS DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1963	1997	1986	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	96	109	146	6
Total capacity in gallons (actual)	200,000	750,000	600,000	7
WATER TREATMENT PLANT				8
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)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

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	WEST SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	88		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	3.000	4	0	4	0	0	1
M	D	4.000	26,354	0	426	0	25,928	2
P	D	4.000	21	0	0	0	21	3
M	D	6.000	69,155	0	0	0	69,155	4
P	D	6.000	1,875	365	0	0	2,240	5
M	D	8.000	35,755	0	1,754	0	34,001	6
P	D	8.000	43,971	649	0	0	44,620	7
M	D	10.000	34,419		0	0	34,419	8
P	D	10.000	3,316	1,653	0	0	4,969	9
P	D	12.000	38,385	4,117	0	0	42,502	10
M	D	16.000	1,682	0	0	0	1,682	11
P	D	16.000	11,156	0	0	0	11,156	12
M	D	24.000	80	0	0	0	80	13
Total Within Municipality			266,173	6,784	2,184	0	270,773	
Total Utility			266,173	6,784	2,184	0	270,773	

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)	
P	0.750		1			1		1
L	0.750	1,094	0	34	0	1,060		2
M	0.750	908	0	0	0	908		3
P	1.000	531	33	0	0	564		4
M	1.000	661	0	0	0	661		5
L	1.000	5	0	0	0	5		6
P	1.250	23	3	1	0	25		7
M	1.500	30	0	0	0	30		8
P	1.500	15	1	0	0	16		9
P	2.000	27	7	0	0	34		10
M	2.000	13	0	0	0	13		11
M	3.000	8	0	0	0	8		12
M	3.500	1	0	0	0	1		13
M	4.000	14	0	0	0	14		14
P	4.000	17	1	0	0	18		15
M	6.000	6	0	1	0	5		16
P	6.000	33	2	0	0	35		17
P	8.000	74	2	1	0	75		18
P	10.000	3	0	0	0	3		19
Total Utility		3,463	50	37	0	3,476	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,368	96	80	(13)	2,371	13	1
0.750	1,724	144	27	6	1,847	7	2
1.000	68	11	2	(1)	76	1	3
1.250	10	0	0	0	10	0	4
1.500	52	6	1	3	60	17	5
2.000	33	1	4	0	30	10	6
3.000	14	1	1	0	14	6	7
4.000	10	0	0	0	10	2	8
6.000	1	0	0	0	1	0	9
Total:	4,280	259	115	(5)	4,419	56	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,149	91	2	5	0	124	2,371	1
0.750	1,625	83	8	10	0	121	1,847	2
1.000	6	36	11	8	0	15	76	3
1.250	0	9	1	0	0	0	10	4
1.500	0	29	5	18	0	8	60	5
2.000	3	15	4	5	0	3	30	6
3.000	0	0	6	7	0	1	14	7
4.000	0	1	4	3	0	2	10	8
6.000	0	0	0	0	0	1	1	9
Total:	3,783	264	41	56	0	275	4,419	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	433	11	3		441	2
Total Fire Hydrants	433	11	3	0	441	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 441
 Number of distribution system valves end of year: 1,625
 Number of distribution valves operated during year: 150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 672 decreased due to non-annual tower maintenance completed in 2002.

Account 673 increased due to additional main breakes and repairs (24 in 2003). This was a combination of supplies, labor and contracted services.

Account 926 increased as a result of additional labor, increased health insurance costs and higher retirement contributions.

Account 675 increased due to additional service repairs (8 breaks in 2003). Additonal labor and contracted services for blacktop repair were incurred.

Account 651 decreased due to the completion of the painting and other maintenance at the filter tank in 2002.

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

If Adjustments for any account are nonzero, please explain.

Accounts- 346,343,331,345,348- Adjustments due to the implementation of the 2003 PSC CIAC order.

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

If Adjustments for any account are nonzero, please explain.

Accounts 348,345,332,346,343- Adjustments due to the implementation of the 2003 PSC CIAC order.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 328- Other pumping equipment was over depreciated in a prior period. This will be corrected with future capital additions or retirements.

Water Mains (Page W-21)

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

All additions were financed by the utility.

Explain all reported Adjustments.

Actually 226 feet of 4" main were removed during 2003. The additional 222 feet should be shown as an adjustment.

Water Services (Page W-22)

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

All additions were financed by the utility.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are related to continued improvement in meter recordkeeping.
