



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SOUTH MILWAUKEE WATER UTILITY

Principal Office: 100 MARSHALL AVENUE
P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

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: SOUTH MILWAUKEE WATER UTILITY

Utility Address: 100 MARSHALL AVENUE
P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

When was utility organized? 1/1/1898

Report any change in name:

Effective Date:

Utility Web Site: <http://www.ci.south-milwaukee.wi.us/wateruti.htm>

Utility employee in charge of correspondence concerning this report:

Name: MS RUTH WISNIEWSKI

Title: SUPERINTENDENT

Office Address:

100 MARSHALL AVENUE
P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

Telephone: (414) 768 - 8070

Fax Number: (414) 768 - 8074

E-mail Address: wisniewski@ci.south-milwaukee.wi.us

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

Name: RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5383

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

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

Name: JOHN SKORUPSKI

Title: PRESIDENT

Office Address:

100 MARSHALL AVENUE
P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

Telephone: (414) 768 - 8070

Fax Number: (414) 768 - 8074

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: RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5383

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 2/17/2004

Period covered by most recent audit: 1/1/2003-12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MS RUTH WISNIEWSKI

Title: SUPERINTENDENT

Office Address:

100 MARSHALL AVENUE
P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

Telephone: (414) 768 - 8070

Fax Number: (414) 768 - 8074 EXT

E-mail Address: wisniewski@ci.south-milwaukee.wi.us

Name of utility commission/committee: BOARD OF WATER UTILITY COMMISSIONERS

Names of members of utility commission/committee:

- MR MATELAN GLASKE
- MR DAN KOJIS
- MR FRED MANTEY, SECRETARY
- MR JOHN SKORUPSKI, PRESIDENT
- MS LIESEL WHITNEY-SCHULTE

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)	2,032,900	1,874,218	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,149,970	1,087,244	2
Depreciation Expense (403)	240,315	256,048	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	262,833	259,900	5
Total Operating Expenses	1,653,118	1,603,192	
Net Operating Income	379,782	271,026	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	379,782	271,026	
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)	8,370	12,933	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,370	12,933	
Total Income	388,152	283,959	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	12,698	0	13
Total Miscellaneous Income Deductions	12,698	0	
Income Before Interest Charges	375,454	283,959	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	391	690	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	108,474	97,719	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	108,865	98,409	
Net Income	266,589	185,550	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,948,722	3,763,172	20
Balance Transferred from Income (433)	266,589	185,550	21
Miscellaneous Credits to Surplus (434)	1,588,769	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
Total Unappropriated Earned Surplus End of Year (216)	5,804,080	3,948,722	

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	2,032,900		2,032,900	1
Total (Acct. 400):	2,032,900	0	2,032,900	
Operation and Maintenance Expense (401-402):				
Derived	1,149,970		1,149,970	2
Total (Acct. 401-402):	1,149,970	0	1,149,970	
Depreciation Expense (403):				
Derived	240,315		240,315	3
Total (Acct. 403):	240,315	0	240,315	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	262,833		262,833	5
Total (Acct. 408):	262,833	0	262,833	
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:	379,782	0	379,782	
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):			
INVESTMENT INCOME	8,370	0	8,370 11
Total (Acct. 419):	8,370	0	8,370
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	8,370	0	8,370
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		12,698	12,698 15
NONE	0	0	0 16
Total (Acct. 426):	0	12,698	12,698
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	12,698	12,698
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	391		391 18
Total (Acct. 428):	391	0	391
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	108,474		108,474 20
Total (Acct. 430):	108,474	0	108,474
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:	108,865	0	108,865
NET INCOME:	279,287	(12,698)	266,589
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,948,722	0	3,948,722 23
Total (Acct. 216):	3,948,722	0	3,948,722
Balance Transferred from Income (433):			
Derived	279,287	(12,698)	266,589 24
Total (Acct. 433):	279,287	(12,698)	266,589
Miscellaneous Credits to Surplus (434):			
CONTRIBUTION IN AID OF CONSTRUCTION CLOSE OUT	1,588,769	0	1,588,769 25
Total (Acct. 434):	1,588,769	0	1,588,769
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):	5,816,778	(12,698)	5,804,080

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):					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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,032,900	0	0	0	2,032,900	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	713				713	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,032,187	0	0	0	2,032,187	

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	577,399		577,399	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	67,080		67,080	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,508		3,508	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	647,987	0	647,987	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,467,102	11,235,479	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,698,059	3,197,112	2
Net Utility Plant	7,769,043	8,038,367	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,769,043	8,038,367	
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)	0	0	8
Special Funds (125-128)	496,818	247,244	9
Total Other Property and Investments	496,818	247,244	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	217,920	450,289	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	138,130	122,241	15
Other Accounts Receivable (143)	160,464	162,607	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	213,651	200,265	18
Materials and Supplies (151-163)	63,337	58,500	19
Prepayments (165)	0	145	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	303,794	306,570	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,097,296	1,300,617	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	79	469	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	79	469	
Total Assets and Other Debits	9,363,236	9,586,697	

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)	655,013	655,013	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,804,080	3,948,722	28
Total Proprietary Capital	6,459,093	4,603,735	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,482,346	2,248,289	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,482,346	2,248,289	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	22,543	91,533	33
Payables to Municipality (233)	177,613	495,040	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	14,299	11,663	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	8,071	6,060	41
Total Current and Accrued Liabilities	222,526	604,296	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	199,271	167,963	44
Total Deferred Credits	199,271	167,963	
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	1,962,414	49
Total Liabilities and Other Credits	9,363,236	9,586,697	

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	11,235,479	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)	9,504,689	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,962,413	0	0	0	3
Utility Plant Purchased or Sold (102)	0				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)	0				9
Total Utility Plant	11,467,102	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)	3,311,717	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	386,342	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	3,698,059	0	0	0	
Net Utility Plant	7,769,043	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)	3,197,112				3,197,112	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	240,315				240,315	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,083				14,083	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Adj. for transfer to other account	379				379	12
Total credits	254,777	0	0	0	254,777	13
Debits during year						14
Book cost of plant retired	140,172				140,172	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	140,172	0	0	0	140,172	19
Balance end of year (111.1)	3,311,717	0	0	0	3,311,717	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)	12,698				12,698	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	373,644				373,644	10
Total credits	386,342	0	0	0	386,342	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)	386,342	0	0	0	386,342	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)	63,337	58,500	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	63,337	58,500	

**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)				
1994 ADVANCE FROM CITY	390	428	79	1
NONE				2
Total			79	
Unamortized premium on debt (251)				
NONE				3
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	655,013	1
Changes during year (explain):		2
Balance end of year	<u>655,013</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)
Total Reacquired Bonds (Account 222)				0
Net amount of bonds outstanding December 31:				0

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)					
1997 ADVANCE FROM CITY	12/15/1997	12/01/2007	4.33%	1,114,615	1
2001 ADVANCE FROM CITY	06/01/2001	06/01/2011	4.35%	592,731	2
2003 ADVANCE FROM CITY	03/01/2003	03/01/2013	3.25%	615,000	3
1994 ADVANCE FROM CITY	05/01/1994	10/01/2004	4.85%	160,000	4
Total for Account 223				2,482,346	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	255,920	2
Charged electric department expense		3
Charged sewer department expense	6,913	4
Other (explain):		
NONE		5
Total Accruals and other credits	262,833	
Taxes paid during year:		
County, state and local taxes	216,750	6
Social Security taxes	43,920	7
PSC Remainder Assessment	2,163	8
Other (explain):		
NONE		9
Total payments and other debits	262,833	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1990 ADVANCE FROM CITY	0			0	2
1994 ADVANCE FROM CITY	3,938	9,938	11,875	2,001	3
1997 ADVANCE FROM CITY	4,880	57,852	58,567	4,165	4
2003 ADVANCE FROM CITY		16,328	10,335	5,993	5
2001 ADVANCE FROM CITY	2,845	24,356	25,061	2,140	6
Subtotal	11,663	108,474	105,838	14,299	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	11,663	108,474	105,838	14,299	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
CONSTRUCTION FUND	462,343	5
CONTINGENCY FUND	34,475	6
Total (Acct. 128):	496,818	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	138,130	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	138,130	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	153,256	14
Merchandising, jobbing and contract work		15
Other (specify):		

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)
Other Accounts Receivable (143):		
MISCELLANEOUS SERVICE CHARGES	7,208	16
Total (Acct. 143):	160,464	
Receivables from Municipality (145):		
DUE FROM CITY - DELINQUENT CHARGES ON TAX ROLL	105,589	17
DUE FROM SEWER- WAGES, DEPRECIATION, TAX EQUIV., ETC	108,062	18
Total (Acct. 145):	213,651	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO CITY - INSURANCE, TAX EQUIV, PUBLIC FIRE, OTHER EXP	24,128	25
DUE TO SEWER - SEWER BILLING AND OTHER EXPENSES	153,485	26
Total (Acct. 233):	177,613	
Other Deferred Credits (253):		
DEFERRED LEASE REVENUE	10,534	27
ACCRUED SICK PAY	172,587	28
OTHER	16,150	29
Total (Acct. 253):	199,271	

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)	9,359,625	0	0	0	9,359,625	1
Materials and Supplies	60,918	0	0	0	60,918	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,254,414	0	0	0	3,254,414	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	6,166,129	0	0	0	6,166,129	
Net Operating Income	379,782	0	0	0	379,782	7
Net Operating Income as a percent of Average Net Rate Base	6.16%	N/A	N/A	N/A	6.16%	

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.

Current rates were approved by the PSCW, effective December 2, 2002 and are expected to increase an average customer's bill by 12% and generate approximately \$214,000 additional annual revenue

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Water Commission
City of South Milwaukee Water Utility
Milwaukee County, Wisconsin

We have compiled the accompanying PSC Report of the City of South Milwaukee Water Utility, an enterprise fund of the City of South Milwaukee, as of and for the year ended December 31, 2002 and 2001, in accordance with Statements on Standards for Accounting and Review Service issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin
February 17, 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	1,962,414	0	0	0	0	1,962,414	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,962,414					1,962,414	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)	1,978,237	1,831,579	1
Total Sales of Water	1,978,237	1,831,579	
Other Operating Revenues			
Forfeited Discounts (470)	19,481	16,626	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	17,557	16,721	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,625	9,292	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	54,663	42,639	
Total Operating Revenues	2,032,900	1,874,218	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,365	0	8
Pumping Expenses (620-633)	238,407	217,825	9
Water Treatment Expenses (640-652)	251,452	248,224	10
Transmission and Distribution Expenses (660-678)	295,668	273,107	11
Customer Accounts Expenses (901-905)	43,246	44,585	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	319,832	303,503	14
Total Operation and Maintenance Expenses	1,149,970	1,087,244	
Other Operating Expenses			
Depreciation Expense (403)	240,315	256,048	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	262,833	259,900	17
Total Other Operating Expenses	503,148	515,948	
Total Operating Expenses	1,653,118	1,603,192	
NET OPERATING INCOME	379,782	271,026	

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	2	1,412	289	1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	2	1,412	289	
Metered Sales to General Customers (461)				
Residential	5,870	414,187	1,070,167	4
Commercial	544	153,755	300,494	5
Industrial	30	79,344	121,890	6
Total Metered Sales to General Customers (461)	6,444	647,286	1,492,551	
Private Fire Protection Service (462)	29		18,320	7
Public Fire Protection Service (463)	1		394,235	8
Other Sales to Public Authorities (464)	40	41,822	72,842	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,516	690,520	1,978,237	

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)	394,235	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)	394,235	
Forfeited Discounts (470):		
Customer late payment charges	19,481	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	19,481	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTAL	17,557	8
Total Rents from Water Property (472)	17,557	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,322	10
Other (specify): MISCELLANEOUS SERVICE CHARGES	5,303	11
Total Other Water Revenues (474)	17,625	

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)	1,365	0	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	1,365	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	15,240	15,228	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)	69,386	66,547	17
Pumping Labor and Expenses (624)	108,749	100,527	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	44,851	35,431	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	181	92	25
Total Pumping Expenses	238,407	217,825	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	15,240	15,228	26
Chemicals (641)	27,396	30,128	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)	171,209	161,528	28
Miscellaneous Expenses (643)	26,184	20,298	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	11,423	21,042	33
Total Water Treatment Expenses	251,452	248,224	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,031	15,231	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	20,433	19,644	36
Meter Expenses (663)	9,931	13,840	37
Customer Installations Expenses (664)	19,082	18,877	38
Miscellaneous Expenses (665)	7,237	10,691	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	134,450	113,158	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	46,887	43,159	46
Maintenance of Meters (676)	1,404	875	47
Maintenance of Hydrants (677)	8,470	13,103	48
Maintenance of Miscellaneous Plant (678)	31,743	24,529	49
Total Transmission and Distribution Expenses	295,668	273,107	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	20,387	21,333	51
Customer Records and Collection Expenses (903)	22,146	23,252	52
Uncollectible Accounts (904)	713	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	43,246	44,585	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	57,744	51,524	56
Office Supplies and Expenses (921)	3,491	3,079	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	9,276	7,050	59
Property Insurance (924)	22,310	22,828	60
Injuries and Damages (925)	16,984	15,652	61
Employee Pensions and Benefits (926)	197,373	182,512	62
Regulatory Commission Expenses (928)	0	7,122	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,991	4,637	65
Rents (931)		0	66
Maintenance of General Plant (932)	7,663	9,099	67
Total Administrative and General Expenses	319,832	303,503	
Total Operation and Maintenance Expenses	1,149,970	1,087,244	

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		223,663	225,313	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,913	7,107	2
Net property tax equivalent		216,750	218,206	
Social Security		43,920	39,954	3
PSC Remainder Assessment		2,163	1,740	4
Other (specify): NONE			0	5
Total tax expense		262,833	259,900	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.205856				2
County tax rate	mills		4.917940				3
Local tax rate	mills		8.702857				4
School tax rate	mills		10.666045				5
Voc. school tax rate	mills		2.032457				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.525155				9
Less: state credit	mills		1.431436				10
Net tax rate	mills		25.093719				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.702857				12
Combined School Tax Rate	mills		12.698502				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		21.401359				15
Total Tax Rate	mills		26.525155				16
Ratio of Local and School Tax to Total	dec.		0.806833				17
Total tax net of state credit	mills		25.093719				18
Net Local and School Tax Rate	mills		20.246430				19
Utility Plant, Jan. 1	\$	11,235,479	11,235,479				20
Materials & Supplies	\$	58,500	58,500				21
Subtotal	\$	11,293,979	11,293,979				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	11,293,979	11,293,979				24
Assessment Ratio	dec.		0.978133				25
Assessed Value	\$	11,047,014	11,047,014				26
Net Local & School Rate	mills		20.246430				27
Tax Equiv. Computed for Current Year	\$	223,663	223,663				28
Tax Equivalent per 1994 PSC Report	\$	175,000					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	223,663					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	0		6
Lake, River and Other Intakes (313)	113,252		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	113,252	0	
PUMPING PLANT			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	197,336	201,825	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	526,841		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	135,222	0	20
Total Pumping Plant	861,799	201,825	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	268,980	27,449	22
Water Treatment Equipment (332)	1,961,586	130,749	23
Total Water Treatment Plant	2,230,566	158,198	

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)			0	6
Lake, River and Other Intakes (313)			113,252	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	113,252	
PUMPING PLANT				
Land and Land Rights (320)			2,400	12
Structures and Improvements (321)	0		399,161	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	66,534	(781)	459,526	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	249	20,151	155,124	20
Total Pumping Plant	66,783	19,370	1,016,211	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	26,315		270,114	22
Water Treatment Equipment (332)	33,696	(19,370)	2,039,269	23
Total Water Treatment Plant	60,011	(19,370)	2,309,383	

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)	6,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,373,240		26
Transmission and Distribution Mains (343)	4,034,053	10,590	27
Fire Mains (344)	0		28
Services (345)	825,463		29
Meters (346)	557,190	16,003	30
Hydrants (348)	395,312	16,092	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,191,258	42,685	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	282,007		34
Office Furniture and Equipment (391)	22,607		35
Computer Equipment (391.1)	31,728		36
Transportation Equipment (392)	132,295		37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	65,954		39
Laboratory Equipment (395)	9,151		40
Power Operated Equipment (396)	51,205	27,590	41
Communication Equipment (397)	125,203		42
SCADA Equipment (397.1)	44,300		43
Miscellaneous Equipment (398)	15,439		44
Other Tangible Property (399)	0		45
Total General Plant	780,101	27,590	
Total utility plant in service directly assignable	11,176,976	430,298	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,176,976	430,298	

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)			6,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,373,240 26
Transmission and Distribution Mains (343)		(1,506,515)	2,538,128 27
Fire Mains (344)			0 28
Services (345)		(308,269)	517,194 29
Meters (346)	3,844		569,349 30
Hydrants (348)	2,460	(147,629)	261,315 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,304	(1,962,413)	5,265,226
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	1,068		280,939 34
Office Furniture and Equipment (391)	903		21,704 35
Computer Equipment (391.1)			31,728 36
Transportation Equipment (392)			132,295 37
Stores Equipment (393)			212 38
Tools, Shop and Garage Equipment (394)			65,954 39
Laboratory Equipment (395)	103		9,048 40
Power Operated Equipment (396)			78,795 41
Communication Equipment (397)	5,000		120,203 42
SCADA Equipment (397.1)			44,300 43
Miscellaneous Equipment (398)			15,439 44
Other Tangible Property (399)			0 45
Total General Plant	7,074	0	800,617
Total utility plant in service directly assignable	140,172	(1,962,413)	9,504,689
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	140,172	(1,962,413)	9,504,689

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	0	0	
 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	0	0	
 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	0	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	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)
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)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)		1,506,515	1,506,515 27
Fire Mains (344)			0 28
Services (345)		308,269	308,269 29
Meters (346)			0 30
Hydrants (348)		147,629	147,629 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,962,413	1,962,413
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	1,962,413	1,962,413
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,962,413	1,962,413

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)	0			2
Lake, River and Other Intakes (313)	70,590	2.00%	2,265	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	70,590		2,265	
PUMPING PLANT				
Structures and Improvements (321)	96,575	3.00%	8,852	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	271,537	3.50%	17,373	12
Diesel Pumping Equipment (326)	0	4.30%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	46,863	4.30%	6,242	15
Total Pumping Plant	414,975		32,467	
WATER TREATMENT PLANT				
Structures and Improvements (331)	173,815	2.50%	6,739	16
Water Treatment Equipment (332)	621,971	2.80%	56,012	17
Total Water Treatment Plant	795,786		62,751	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	199,533	1.90%	26,092	19
Transmission and Distribution Mains (343)	597,480	1.10%	36,147	20
Fire Mains (344)	0			21
Services (345)	300,388	2.00%	13,427	22
Meters (346)	186,012	5.00%	28,163	23
Hydrants (348)	102,846	1.80%	5,910	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					72,855	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	72,855	
321	0				105,427	8
322					0	9
323					0	10
324					0	11
325	66,534			(402)	221,974	12
326					0	13
327					0	14
328	249				52,856	15
	66,783	0	0	(402)	380,257	
331	26,315				154,239	16
332	33,696				644,287	17
	60,011	0	0	0	798,526	
341					0	18
342					225,625	19
343					633,627	20
344					0	21
345					313,815	22
346	3,844				210,331	23
348	2,460				106,296	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)	0			25
Total Transmission and Distribution Plant	1,386,259		109,739	
GENERAL PLANT				
Structures and Improvements (390)	127,575	3.30%	9,289	26
Office Furniture and Equipment (391)	21,252	5.80%	1,285	27
Computer Equipment (391.1)	31,728	20.00%		28
Transportation Equipment (392)	98,851	20.00%	17,908	29
Stores Equipment (393)	140	5.80%	12	30
Tools, Shop and Garage Equipment (394)	57,086	5.80%	3,825	31
Laboratory Equipment (395)	5,183	5.80%	528	32
Power Operated Equipment (396)	19,179	8.30%	5,395	33
Communication Equipment (397)	118,789	9.20%	6,414	34
SCADA Equipment (397.1)	42,280	9.20%	2,020	35
Miscellaneous Equipment (398)	7,439	8.30%	1,281	36
Other Tangible Property (399)	0			37
Total General Plant	529,502		47,957	
Total accum. prov. directly assignable	3,197,112		255,179	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,197,112		255,179	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>6,304</u>	0	0	0	<u>1,489,694</u>
390	1,068				135,796 26
391	903				21,634 27
391.1					31,728 28
392					116,759 29
393					152 30
394					60,911 31
395	103				5,608 32
396					24,574 33
397	5,000				120,203 34
397.1					44,300 35
398					8,720 36
399					0 37
	<u>7,074</u>	0	0	0	<u>570,385</u>
	<u>140,172</u>	0	0	(402)	<u>3,311,717</u>
					0 38
	<u>140,172</u>	0	0	(402)	<u>3,311,717</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)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.10%	8,286	20
Fire Mains (344)				21
Services (345)		2.00%	3,083	22
Meters (346)				23
Hydrants (348)		1.80%	1,329	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				223,085	231,371 20
344					0 21
345				112,158	115,241 22
346					0 23
348				38,401	39,730 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>12,698</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>12,698</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>12,698</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	373,644	386,342
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	373,644	386,342
					0 38
	0	0	0	373,644	386,342

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		69,829		69,829	1
February		66,954		66,954	2
March		76,111		76,111	3
April		72,931		72,931	4
May		79,072		79,072	5
June		87,232		87,232	6
July		90,079		90,079	7
August		109,050		109,050	8
September		83,446		83,446	9
October		69,871		69,871	10
November		63,887		63,887	11
December		66,068		66,068	12
Total annual pumpage	0	934,530	0	934,530	
Less: Water sold				690,520	13
Volume pumped but not sold				244,010	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				51,293	16
Volume related to equipment/system malfunction				58,637	17
Non-utility volume NOT included in water sales				237	18
Total volume not sold but accounted for				110,167	19
Volume pumped but unaccounted for				133,843	20
Percent of water lost				14%	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.)				4,489	23
Date of maximum: 8/24/2003					24
Cause of maximum:					25
HOT DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,352	26
Date of minimum: 11/22/2003					27
Total KWH used for pumping for the year				1,118,107	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)
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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)	
INTAKE - LAKE MICHIGAN	1	3,000	35	24	1

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	LAKE 1	LAKE 2	LAKE 3	1
Location	1	2	3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WORTHINGTON	PEERLESS	PEERLESS	5
Year Installed	1957	1957	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	1,900	1,900	8
Pump Motor or Standby Engine Mfr	L ALLIS	US	US	9 10
Year Installed	1957	1993	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE 4	RESERVOIR 4	RESERVOIR 5	14
Location	4	4	5	15
Purpose	P	P	P	16
Destination	T	D	T	17
Pump Manufacturer	PEERLESS	BJ	A CHALMERS	18
Year Installed	1964	1964	1937	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	3,200	4,000	2,800	21
Pump Motor or Standby Engine Mfr	L ALLIS	U.S.	AC	22 23
Year Installed	1957	2001	1937	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	350	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RESERVOIR 6	RESERVOIR 8	RESERVOIR 9	1
Location	6	8	9	2
Purpose	P	P	P	3
Destination	T	D	D	4
Pump Manufacturer	A CHALMERS	BJ	BJ	5
Year Installed	1937	1992	1992	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,800	1,500	1,700	8
Pump Motor or Standby Engine Mfr	AC	US	US	9 10
Year Installed	1937	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	125	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	CLEAR WELL	CLEAR WELL 2	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1926	1958	1999	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	252	9
				10
Total capacity in gallons (actual)	1,000,000	1,500,000	1,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			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	4.000	4,238	0	0	0	4,238	1
M	D	6.000	211,589	0	0	0	211,589	2
P	D	6.000	1,328	0	0	0	1,328	3
M	D	8.000	58,724	0	0	0	58,724	4
P	D	8.000	22,425	0	0	0	22,425	5
M	D	10.000	13,377	0	0	0	13,377	6
M	D	12.000	35,407	0	0	0	35,407	7
P	D	12.000	5,717	0	0	0	5,717	8
M	D	16.000	1,829	0	0	0	1,829	9
P	D	16.000	3,270	0	0	0	3,270	10
M	D	20.000	4,956	0	0	0	4,956	11
Total Within Municipality			362,860	0	0	0	362,860	
Total Utility			362,860	0	0	0	362,860	

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	0.625	730	0	0	0	730		1
L	0.750	1,222	0	0	0	1,222		2
M	0.750	3,241	0	0	0	3,241		3
M	1.000	575	0	0	0	575		4
P	1.250	3	0	0	0	3		5
M	1.500	10	0	0	0	10		6
M	2.000	71	0	0	0	71		7
M	3.000	23	0	0	0	23		8
M	4.000	14	0	0	0	14		9
M	6.000	12	0	0	0	12		10
M	8.000	3	0	0	0	3		11
Total Utility		5,904	0	0	0	5,904	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	6,127	66	71	1	6,123	124	1
0.750	165	3	0	0	168	6	2
1.000	61	0	1	0	60	1	3
1.250	12	0	0	0	12	0	4
1.500	110	2	3	0	109	3	5
2.000	37	2	2	0	37	2	6
3.000	18	1	2	0	17	2	7
4.000	12	1	0	0	13	0	8
6.000	4	1	0	0	5	2	9
8.000	1	0	0	0	1	0	10
Total:	6,547	76	79	1	6,545	140	

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	5,832	264	11	8	3	5	6,123	1
0.750	50	106	4	3	0	5	168	2
1.000	5	48	1	2	0	4	60	3
1.250	0	12	0	0	0	0	12	4
1.500	0	100	2	5	0	2	109	5
2.000	0	15	3	12	0	7	37	6
3.000	0	5	2	8	2	0	17	7
4.000	0	0	6	5	0	2	13	8
6.000	0	0	2	2	0	1	5	9
8.000	0	0	1	0	0	0	1	10
Total:	5,887	550	32	45	5	26	6,545	

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	666	5	5		666	2
Total Fire Hydrants	666	5	5	0	666	
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: 649
 Number of distribution system valves end of year: 1,017
 Number of distribution valves operated during year: 314

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.

673 - Maintenance of transmission and distribution mains expense increase this year is due to an increase in payroll related to the maintenance of these mains because more maintenance was done than in the prior year.

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Balance does not include construction in progress of \$58,500

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

325 & 332 - Increase to electric pumping equipment and water treatment equipment due to the capitalization of construction on Valve Vault and Floc Drive project

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 343, 345, and 348 are for the contributions in aid of construction as of 12/31/2002 that were allocated using the simplified method

Adjustments to accounts 328, 325, and 332 are to move generators that were originally classified as water treatment equipment and electric pumping equipment to other pumping equipment

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

The City incurred unexpected finishing costs related to mains that were installed in 2002. These mains were added as fixed assets in 2002, therefore there are no additions for 2003 related to the finishing costs.

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 343, 345, and 348 are for the contributions in aid of construction as of 12/31/2002 that were allocated using the simplified method

Reservoirs, Standpipes & Water Treatment (Page W-20)

General footnotes

The 1947 elevated tower was eliminated in 2000 and the cost was removed at that time.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were to reconcile the number of meters owned with the number of accounts that utility has in their records

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

8" meter is abandoned in place; therefore, no testing done
