



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUWATOSA WATER UTILITY

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Principal Office: 7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

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For the Year Ended: DECEMBER 31, 2003

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUWATOSA WATER UTILITY

**Utility Address:** 7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

**When was utility organized?** 9/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JEFF TSCHUDY

**Title:** ACCOUNTANT / BUSINESS MANAGER

**Office Address:**

7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

**Telephone:** (414) 479 - 8966

**Fax Number:** (414) 471 - 8414

**E-mail Address:** jtschudy@wauwatosa.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** THERESA M ESTNESS

**Title:** MAYOR

**Office Address:**

7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

**Telephone:** (414) 479 - 8900

**Fax Number:** (414) 471 - 8414

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
115 S 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 796 - 0701

**Fax Number:** (414) 798 - 8977

**E-mail Address:**

**Date of most recent audit report:** 4/9/2003

**Period covered by most recent audit:** 2002

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

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**Name:** JAMES WOJCEHOWICZ

**Title:** SUPERINTENDENT

**Office Address:**

7725 W NORTH AVENUE  
WAUWATOSA, WI 53213

**Telephone:** (414) 479 - 8965

**Fax Number:** (414) 471 - 8414

**E-mail Address:** jwojcehowicz@wauwatosa.net

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**Name of utility commission/committee:** WAUWATOSA COMMON COUNCIL

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

THERESA M ESTNESS, MAYOR

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,416,329	5,630,089	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,464,380	4,360,567	2
Depreciation Expense (403)	367,611	435,387	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	559,835	556,355	5
<b>Total Operating Expenses</b>	<b>5,391,826</b>	<b>5,352,309</b>	
<b>Net Operating Income</b>	<b>1,024,503</b>	<b>277,780</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,024,503</b>	<b>277,780</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	163,588	194,798	10
Miscellaneous Nonoperating Income (421)	478,021	0	11
<b>Total Other Income</b>	<b>641,609</b>	<b>194,798</b>	
<b>Total Income</b>	<b>1,666,112</b>	<b>472,578</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	173,079	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>173,079</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,493,033</b>	<b>472,578</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	421,321	353,585	14
Amortization of Debt Discount and Expense (428)	6,090	7,114	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>427,411</b>	<b>360,699</b>	
<b>Net Income</b>	<b>1,065,622</b>	<b>111,879</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,163,352	8,051,473	20
Balance Transferred from Income (433)	1,065,622	111,879	21
Miscellaneous Credits to Surplus (434)	5,865,418	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,094,392</b>	<b>8,163,352</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,416,329		6,416,329	1
<b>Total (Acct. 400):</b>	<b>6,416,329</b>	<b>0</b>	<b>6,416,329</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,464,380		4,464,380	2
<b>Total (Acct. 401-402):</b>	<b>4,464,380</b>	<b>0</b>	<b>4,464,380</b>	
<b>Depreciation Expense (403):</b>				
Derived	367,611		367,611	3
<b>Total (Acct. 403):</b>	<b>367,611</b>	<b>0</b>	<b>367,611</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	559,835		559,835	5
<b>Total (Acct. 408):</b>	<b>559,835</b>	<b>0</b>	<b>559,835</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,024,503</b>	<b>0</b>	<b>1,024,503</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON GENERAL INVESTMENTS	81,063	0	81,063	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON BOND INVESTMENTS	54,245	0	54,245 12
INTEREST ON SPECIAL REDEMPTION FUND INVEST	28,280	0	28,280 13
<b>Total (Acct. 419):</b>	<b>163,588</b>	<b>0</b>	<b>163,588</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		478,021	478,021 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>478,021</b>	<b>478,021</b>
<b>TOTAL OTHER INCOME:</b>	<b>163,588</b>	<b>478,021</b>	<b>641,609</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		173,079	173,079 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>173,079</b>	<b>173,079</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>173,079</b>	<b>173,079</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	421,321		421,321 19
<b>Total (Acct. 427):</b>	<b>421,321</b>	<b>0</b>	<b>421,321</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	6,090		6,090 20
<b>Total (Acct. 428):</b>	<b>6,090</b>	<b>0</b>	<b>6,090</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>427,411</b>	<b>0</b>	<b>427,411</b>
<b>NET INCOME:</b>	<b>760,680</b>	<b>304,942</b>	<b>1,065,622</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,163,352	0	8,163,352 25
<b>Total (Acct. 216):</b>	<b>8,163,352</b>	<b>0</b>	<b>8,163,352</b>
<b>Balance Transferred from Income (433):</b>			
Derived	760,680	304,942	1,065,622 26
<b>Total (Acct. 433):</b>	<b>760,680</b>	<b>304,942</b>	<b>1,065,622</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ALLOCATION OF CONTRIBUTIONS IN AID OF CONST	0	5,865,418	5,865,418 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>5,865,418</b>	<b>5,865,418</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>8,924,032</b>	<b>6,170,360</b>	<b>15,094,392</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,416,329	0	0	0	6,416,329	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>6,416,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,416,329</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	885,996	71,470	957,466	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	112,358		112,358	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	77,471	7,040	84,511	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	17,328	(17,328)	0	18
All other accounts	61,182	(61,182)	0	19
<b>Total Payroll</b>	<b>1,154,335</b>	<b>0</b>	<b>1,154,335</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	28,320,317	26,501,204	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,126,840	8,217,380	2
<b>Net Utility Plant</b>	<b>17,193,477</b>	<b>18,283,824</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>17,193,477</b>	<b>18,283,824</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,684	2,684	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>2,684</b>	<b>2,684</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,541,706	1,759,139	9
<b>Total Other Property and Investments</b>	<b>2,544,390</b>	<b>1,761,823</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	54,006	29,491	10
Special Deposits (132-134)	1,400	1,400	11
Working Funds (135)			12
Temporary Cash Investments (136)	4,987,403	6,616,963	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,497,395	709,505	15
Other Accounts Receivable (143)	12,362	6,221	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,780	24,978	18
Materials and Supplies (151-163)	55,744	65,463	19
Prepayments (165)	6,731	5,910	20
Interest and Dividends Receivable (171)	95,237	33,150	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,718,058</b>	<b>7,493,081</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,245	23,335	24
Other Deferred Debits (182-186)	711,000	656,767	25
<b>Total Deferred Debits</b>	<b>728,245</b>	<b>680,102</b>	
<b>Total Assets and Other Debits</b>	<b>27,184,170</b>	<b>28,218,830</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,456,581	1,432,581	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,094,392	8,163,352	28
<b>Total Proprietary Capital</b>	<b>16,550,973</b>	<b>9,595,933</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,425,000	9,245,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>9,425,000</b>	<b>9,245,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	356,436	252,997	33
Payables to Municipality (233)	76,991	39,155	34
Customer Deposits (235)	4,054	7,569	35
Taxes Accrued (236)	491,637	491,637	36
Interest Accrued (237)	211,272	219,421	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	67,807	57,379	41
<b>Total Current and Accrued Liabilities</b>	<b>1,208,197</b>	<b>1,068,158</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	8,309,739	49
<b>Total Liabilities and Other Credits</b>	<b>27,184,170</b>	<b>28,218,830</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	26,501,204	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	19,391,563	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,806,860	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)	121,894				9
<b>Total Utility Plant</b>	<b>28,320,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,509,440	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,617,400	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>11,126,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>17,193,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	8,217,380				<b>8,217,380</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	367,611				<b>367,611</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	17,805				<b>17,805</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Tools & work equipment expense	9,444				<b>9,444</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>394,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394,860</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	101,890				<b>101,890</b>	<b>15</b>
Cost of removal	910				<b>910</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>102,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,800</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>8,509,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,509,440</b>	<b>20</b>

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	173,079				173,079	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	2,444,321				2,444,321	10
<b>Total credits</b>	<b>2,617,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,617,400</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>2,617,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,617,400</b>	<b>18</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land & land rights	2,684			2,684	2
<b>Total Nonutility Property (121)</b>	<b>2,684</b>	<b>0</b>	<b>0</b>	<b>2,684</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>2,684</b>	<b>0</b>	<b>0</b>	<b>2,684</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	55,744	65,463 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>55,744</b>	<b>65,463</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
SERIES 1992 DISCOUNT	2,200	428	6,160	1
SERIES 1992 EXPENSE	491	428	1,374	2
SERIES 1995 DISCOUNT	1,274	428	3,640	3
SERIES 1995 EXPENSE	2,125	428	6,071	4
<b>Total</b>			<b>17,245</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,432,581	1
<b>Changes during year (explain):</b>		
BLOCK GRANT FUNDING-MAINS	11,264	2
BLOCK GRANT FUNDING-SERVICES	1,836	3
BLOCK GRANT FUNDING-HYDRANTS	10,900	4
<b>Balance end of year</b>	<b><u>1,456,581</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MTGE REVENUE BONDS SERIES 1992	11/15/1992	01/01/2009	5.46%	1,050,000	<b>1</b>
MTGE REVENUE BONDS SERIES 1995	11/01/1995	01/01/2009	4.76%	810,000	<b>2</b>
MTGE REVENUE BONDS SERIES 1998	06/01/1998	01/01/2018	5.26%	1,675,000	<b>3</b>
MTGE REVENUE BONDS SERIES 1999	01/01/1999	01/01/2009	4.81%	1,215,000	<b>4</b>
MTGE REVENUE BONDS SERIES 2002	07/15/2002	01/01/2022	4.34%	3,775,000	<b>5</b>
MTGE REVENUE BONDS SERIES 2003	12/02/2003	01/01/2009	2.87%	900,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>9,425,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 9,425,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	491,637	1
<b>Accruals:</b>		
Charged water department expense	559,835	2
Charged electric department expense		3
Charged sewer department expense	19,749	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>579,584</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	81,464	7
PSC Remainder Assessment	6,483	8
<b>Other (explain):</b>		
TAX EQUIVALENT	491,637	9
<b>Total payments and other debits</b>	<b>579,584</b>	
<b>Balance end of year</b>	<b>491,637</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
MTGE REVENUE BONDS SERIES 1992	38,313	67,775	72,200	33,888	2
MTGE REVENUE BONDS SERIES 1995	22,922	41,145	43,495	20,572	3
MTGE REVENUE BONDS SERIES 1998	44,813	85,425	87,525	42,713	4
MTGE REVENUE BONDS SERIES 1999	29,630	49,910	54,585	24,955	5
MTGE REVENUE BONDS SERIES 2002	83,743	175,987	171,737	87,993	6
MTGE REVENUE BONDS SERIES 2003	0	1,151	0	1,151	7
ACCRUED INTEREST 2003 MTGE REVENUE BONDS		(72)	(72)	0	8
<b>Subtotal</b>	<b>219,421</b>	<b>421,321</b>	<b>429,470</b>	<b>211,272</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>219,421</b>	<b>421,321</b>	<b>429,470</b>	<b>211,272</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION FIUND CASH	153,234	3
SPECIAL REDEMPTION FUND INVESTMENTS	2,388,472	4
<b>Total (Acct. 125):</b>	<b>2,541,706</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
DEPOSIT FOR POSTAGE	1,400	7
<b>Total (Acct. 132):</b>	<b>1,400</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,497,395	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>1,497,395</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
INSPECTION SERVICES BILLED TO CONTRACTORS	6,476	16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
MISC RECEIVABLES FOR HYDRANT DAMAGE, ETC	5,886	17
<b>Total (Acct. 143):</b>	<b>12,362</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SANITARY SEWER DEPARTMENT	6,089	18
RECEIVABLE FROM PARKS, FORESTRY, STREET DEPARTMENT	1,691	19
<b>Total (Acct. 145):</b>	<b>7,780</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,832	20
PREPAID REMAINDER ASSESSMENT	4,824	21
PREPAID EXPENSES	75	22
<b>Total (Acct. 165):</b>	<b>6,731</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		24
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED MAINTENANCE COSTS-POTTER TANK PAINTING	50,000	27
UNAMORTIZED MAINT COSTS-BURLEIGH EXTERIOR TANK PAINTING	415,800	28
UNAMORTIZED MAINTENANCE COSTS-FEERICK TANK PAINTING	245,200	29
<b>Total (Acct. 186):</b>	<b>711,000</b>	
<b>Payables to Municipality (233):</b>		
HEALTH & LIFE INSURANCE	27,755	30
EQUIPMENT RENT	12,178	31
PAYROLL TAXES	13,769	32
PAYABLE TO FIRE DEPARTMENT	15,583	33
PAYABLE TO SANITARY SEWER DEPARTMENT	6,944	34
MISCELLANEOUS	762	35
<b>Total (Acct. 233):</b>	<b>76,991</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
NONE	36
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	18,770,382	0	0	0	<b>18,770,382</b>	<b>1</b>
Materials and Supplies	60,603	0	0	0	<b>60,603</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,363,410	0	0	0	<b>8,363,410</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>10,467,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,467,575</b>	
Net Operating Income	1,024,503	0	0	0	<b>1,024,503</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.79%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.79%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

Effective August 2, 2003 the Utility was granted authority from the Wisconsin Public Service Commission to increase water rates to provide a rate of return of 7.0% on the Utility net investment rate base. The effect of the increase will raise average water bills by 10% and provide an additional \$564,830 of estimated operating revenues. As part of the rate increase proceedings, the Public Service Commission updated the depreciation rates effective 1-1-03.

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

On December 3, 2003 the City of Wauwatosa issued \$900,000 Waterworks System Revenue Refunding Bonds, Series 2003. These bonds are issued for the purpose of refunding the Series 1992 Waterworks Revenue Bonds. The total interest savings resulting from this refunding will amount to \$101,796 over the life of the bonds.

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

Effective December 15, 2003 the Utility was granted authority from the Wisconsin Public Service Commission to change the method of collecting public fire protection charges. The Utility changed from the current municipal charge to billing customers directly on their water bills utilizing the equivalent meters method.

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**7. Any additional matters.**

Effective December 31, 2003 the Utility accrued unbilled revenues at year end. The effect of this change was to record an additional \$709,666 of revenue in 2003.

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

Interest accrued at time of issuance of 2003 Mortgage Revenue Bonds is 72.

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

#### General footnotes

Customer Accounts Receivable (142) Effective December 31, 2003 the Utility accrued unbilled revenues at year end. The effect of this change was to record an additional \$709,666 of revenue in 2003.

#### Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

##### Miscellaneous Deferred Debits (186)

Unamortized Maintenance Costs - Potter tank painting - During 2000 the Utility painted the Potter Road water tank at a total cost of \$250,381. The Utility received permission from the PSC on September 5, 2000 to amortize this over five years, beginning in 2000, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

Unamortized Maintenance Costs - Burleigh exterior tank painting - During 2002 the Utility painted the exterior of the Burleigh elevated water tank at a total cost of \$693,427. The Utility received permission from the PSC on July 29, 2002 to amortize this over five years, beginning in 2002, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

Unamortized Maintenance Costs - Feerick tank painting - During 2003 the Utility painted the Feerick elevated water tank at a total cost of \$306,563. The Utility received permission from the PSC on August 26, 2003 to amortize this over five years, beginning in 2003, to account 672, Maintenance of Distribution Reservoirs and Standpipes.

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,309,739	0	0	0	0	<b>8,309,739</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	8,309,739					<b>8,309,739</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	6,255,300	5,471,812	1
<b>Total Sales of Water</b>	<b>6,255,300</b>	<b>5,471,812</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	43,153	39,930	2
Miscellaneous Service Revenues (471)	2,644	1,071	3
Rents from Water Property (472)	110,433	106,042	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,799	11,234	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>161,029</b>	<b>158,277</b>	
<b>Total Operating Revenues</b>	<b>6,416,329</b>	<b>5,630,089</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,244,101	2,174,184	8
Pumping Expenses (620-633)	301,264	298,555	9
Water Treatment Expenses (640-652)	1,989	5,713	10
Transmission and Distribution Expenses (660-678)	1,059,732	1,007,945	11
Customer Accounts Expenses (901-905)	80,240	90,003	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	777,054	784,167	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,464,380</b>	<b>4,360,567</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	367,611	435,387	15
Amortization Expense (404-407)		0	16
Taxes (408)	559,835	556,355	17
<b>Total Other Operating Expenses</b>	<b>927,446</b>	<b>991,742</b>	
<b>Total Operating Expenses</b>	<b>5,391,826</b>	<b>5,352,309</b>	
<b>NET OPERATING INCOME</b>	<b>1,024,503</b>	<b>277,780</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	326	2,304	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>326</b>	<b>2,304</b>	
Metered Sales to General Customers (461)				
Residential	14,366	1,045,610	3,423,497	4
Commercial	1,070	522,441	1,300,715	5
Industrial	30	366,952	652,871	6
<b>Total Metered Sales to General Customers (461)</b>	<b>15,466</b>	<b>1,935,003</b>	<b>5,377,083</b>	
Private Fire Protection Service (462)	179		71,846	7
Public Fire Protection Service (463)	1		682,669	8
Other Sales to Public Authorities (464)	35	49,640	121,398	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>15,686</b>	<b>1,984,969</b>	<b>6,255,300</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	682,669	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>682,669</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	43,153	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>43,153</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	2,644	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,644</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTS	110,433	8
<b>Total Rents from Water Property (472)</b>	<b>110,433</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,799	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,799</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	2,243,879	2,173,971	3
Miscellaneous Expenses (603)	222	213	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>2,244,101</b>	<b>2,174,184</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)	217	196	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	72,654	69,958	17
Pumping Labor and Expenses (624)	202,523	197,008	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,148	3,159	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	16,943	12,488	23
Maintenance of Power Production Equipment (632)	239	1,100	24
Maintenance of Pumping Equipment (633)	5,540	14,646	25
<b>Total Pumping Expenses</b>	<b>301,264</b>	<b>298,555</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)		0	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)	1,989	5,713	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>1,989</b>	<b>5,713</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	2,122	928	<b>35</b>
Transmission and Distribution Lines Expenses (662)	107,024	114,390	<b>36</b>
Meter Expenses (663)	29,666	32,511	<b>37</b>
Customer Installations Expenses (664)	12,194	15,944	<b>38</b>
Miscellaneous Expenses (665)	13,912	13,867	<b>39</b>
Rents (666)	9,816	9,600	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	255,209	253,616	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	392,944	352,653	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	114,177	103,745	<b>46</b>
Maintenance of Meters (676)	46,813	41,999	<b>47</b>
Maintenance of Hydrants (677)	75,855	68,692	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,059,732</b>	<b>1,007,945</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	27,964	27,910	<b>51</b>
Customer Records and Collection Expenses (903)	52,276	62,093	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

### WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>80,240</b>	<b>90,003</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	225,874	210,318	56
Office Supplies and Expenses (921)	15,653	20,805	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	125,764	168,388	59
Property Insurance (924)	9,440	6,147	60
Injuries and Damages (925)	5,975	13,424	61
Employee Pensions and Benefits (926)	369,667	341,403	62
Regulatory Commission Expenses (928)	4,107	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	4,300	8,063	65
Rents (931)	9,627	12,014	66
Maintenance of General Plant (932)	6,647	3,605	67
<b>Total Administrative and General Expenses</b>	<b>777,054</b>	<b>784,167</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,464,380</b>	<b>4,360,567</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		491,637	491,637	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,155	11,287	2
<b>Net property tax equivalent</b>		<b>480,482</b>	<b>480,350</b>	
Social Security		88,307	82,748	3
PSC Remainder Assessment		6,483	5,840	4
Other (specify):				
SOCIAL SECURITY ALLOC TO SEWER	METER INVESTMENT	(8,594)	(8,183)	5
SOCIAL SECURITY ALLOC TO PLANT	LABOR	(6,843)	(4,400)	6
ACCOUNTS			0	7
<b>Total tax expense</b>		<b>559,835</b>	<b>556,355</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.217750				2
County tax rate	mills		5.202190				3
Local tax rate	mills		7.898510				4
School tax rate	mills		8.608120				5
Voc. school tax rate	mills		2.149930				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		1.728280				8
<b>Total tax rate</b>	mills		<b>25.804780</b>				9
Less: state credit	mills		1.163520				10
<b>Net tax rate</b>	mills		<b>24.641260</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		7.898510				12
Combined School Tax Rate	mills		10.758050				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>18.656560</b>				15
<b>Total Tax Rate</b>	mills		<b>25.804780</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.722989</b>				17
<b>Total tax net of state credit</b>	mills		<b>24.641260</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>17.815348</b>				19
Utility Plant, Jan. 1	\$	26,501,204	26,501,204				20
Materials & Supplies	\$	65,463	65,463				21
<b>Subtotal</b>	\$	<b>26,566,667</b>	<b>26,566,667</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>26,566,667</b>	<b>26,566,667</b>				24
Assessment Ratio	dec.		0.926523				25
<b>Assessed Value</b>	\$	<b>24,614,628</b>	<b>24,614,628</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>17.815348</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>438,518</b>	<b>438,518</b>				28
Tax Equivalent per 1994 PSC Report	\$	491,637					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>491,637</b>					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	45,052		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)	818,896		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>863,948</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	464,795	8,969	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	188,965		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	673,293		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,327,053</b>	<b>8,969</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,171		23
<b>Total Water Treatment Plant</b>	<b>11,171</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			45,052	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)			818,896	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>863,948</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			473,764	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			188,965	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			673,293	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,336,022</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,171	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,171</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	35,009		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,136,800		26
Transmission and Distribution Mains (343)	14,857,740	932,540	27
Fire Mains (344)	0		28
Services (345)	3,294,439	239,577	29
Meters (346)	1,351,471	18,378	30
Hydrants (348)	2,119,233	95,166	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>23,794,692</b>	<b>1,285,661</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,269		35
Computer Equipment (391.1)	120,768	10,225	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	2,728		38
Tools, Shop and Garage Equipment (394)	140,666	51,599	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	181,646		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>462,077</b>	<b>61,824</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,458,941</b>	<b>1,356,454</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>26,458,941</b>	<b>1,356,454</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			35,009 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,136,800 26
Transmission and Distribution Mains (343)	53,554	(5,403,511)	10,333,215 27
Fire Mains (344)			0 28
Services (345)	17,030	(2,096,072)	1,420,914 29
Meters (346)	6,109	(716,239)	647,501 30
Hydrants (348)	25,197	(106,120)	2,083,082 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>101,890</b>	<b>(8,321,942)</b>	<b>16,656,521</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,269 35
Computer Equipment (391.1)			130,993 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			2,728 38
Tools, Shop and Garage Equipment (394)			192,265 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			181,646 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>523,901</b>
<b>Total utility plant in service directly assignable</b>	<b>101,890</b>	<b>(8,321,942)</b>	<b>19,391,563</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>101,890</b>	<b>(8,321,942)</b>	<b>19,391,563</b>

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		456,614	27
Fire Mains (344)			28
Services (345)		9,904	29
Meters (346)			30
Hydrants (348)		18,400	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>484,918</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>484,918</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>484,918</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		5,403,511	5,860,125 27
Fire Mains (344)			0 28
Services (345)		2,096,072	2,105,976 29
Meters (346)		716,239	716,239 30
Hydrants (348)		106,120	124,520 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>8,321,942</b>	<b>8,806,860</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>8,321,942</b>	<b>8,806,860</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>8,321,942</b>	<b>8,806,860</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	263,106	1.80%	14,740	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>263,106</b>		<b>14,740</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	310,704	3.20%	14,897	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	98,059	4.40%	8,314	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	566,924	4.40%	29,561	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>975,687</b>		<b>52,772</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	11,171	6.00%	0	17
<b>Total Water Treatment Plant</b>	<b>11,171</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	906,293	1.90%	40,599	19
Transmission and Distribution Mains (343)	2,829,728	1.30%	123,857	20
Fire Mains (344)	0			21
Services (345)	1,284,563	2.90%	35,291	22
Meters (346)	1,097,642	5.50%	35,357	23
Hydrants (348)	521,085	2.20%	44,391	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					0 3
314					0 4
315					0 5
316					277,846 6
317					0 7
	0	0	0	0	277,846
321					325,601 8
322					0 9
323					106,373 10
324					0 11
325					596,485 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	1,028,459
331					0 16
332					11,171 17
	0	0	0	0	11,171
341					0 18
342					946,892 19
343	53,554				2,900,031 20
344					0 21
345	17,030				1,302,824 22
346	6,109				1,126,890 23
348	25,197	910			539,369 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>6,639,311</b>		<b>279,495</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	16,269	5.80%	0	27
Computer Equipment (391.1)	108,146	26.70%	14,164	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	2,728	5.80%	0	30
Tools, Shop and Garage Equipment (394)	84,915	5.80%	9,444	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	116,047	15.00%	24,245	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>328,105</b>		<b>47,853</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,217,380</b>		<b>394,860</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>8,217,380</b>		<b>394,860</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>101,890</u>	<u>910</u>	<u>0</u>	<u>0</u>	<u>6,816,006</u>
390					0 26
391					16,269 27
391.1					122,310 28
392					0 29
393					2,728 30
394					94,359 31
395					0 32
396					0 33
397					140,292 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>375,958</u>
	<u>101,890</u>	<u>910</u>	<u>0</u>	<u>0</u>	<u>8,509,440</u>
					0 38
	<u>101,890</u>	<u>910</u>	<u>0</u>	<u>0</u>	<u>8,509,440</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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	70,740	20
Fire Mains (344)				21
Services (345)		2.90%	60,872	22
Meters (346)		5.50%	39,099	23
Hydrants (348)		2.20%	2,368	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				1,029,125	1,099,865 20
344					0 21
345				817,298	878,170 22
346				571,805	610,904 23
348				26,093	28,461 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>173,079</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>173,079</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>173,079</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	2,444,321	0 25 2,617,400
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	2,444,321	2,617,400
					0 38
	0	0	0	2,444,321	2,617,400

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	177,673			<b>177,673</b>	<b>1</b>
February	173,742			<b>173,742</b>	<b>2</b>
March	175,233			<b>175,233</b>	<b>3</b>
April	167,449			<b>167,449</b>	<b>4</b>
May	182,620			<b>182,620</b>	<b>5</b>
June	212,252			<b>212,252</b>	<b>6</b>
July	229,360			<b>229,360</b>	<b>7</b>
August	239,902			<b>239,902</b>	<b>8</b>
September	233,191			<b>233,191</b>	<b>9</b>
October	170,212			<b>170,212</b>	<b>10</b>
November	146,675			<b>146,675</b>	<b>11</b>
December	173,784			<b>173,784</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>2,282,093</b>	<b>0</b>	<b>0</b>	<b>2,282,093</b>	
Less: Water sold				1,984,969	<b>13</b>
Volume pumped but not sold				<b>297,124</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>87%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				9,377	<b>16</b>
Volume related to equipment/system malfunction					<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>9,377</b>	<b>19</b>
Volume pumped but unaccounted for				<b>287,747</b>	<b>20</b>
Percent of water lost				<b>13%</b>	<b>21</b>
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				10,981	<b>23</b>
Date of maximum: 9/6/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,881	<b>26</b>
Date of minimum: 12/25/2003					<b>27</b>
Total KWH used for pumping for the year				1,119,764	<b>28</b>
If water is purchased: Vendor Name: City of Milwaukee					<b>29</b>
Point of Delivery: See footnote					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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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)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BLANCHARD # 1	BLANCHARD # 2	BLANCHARD # 3	1
Location	7300 W BLANCHARD ST	7300 W BLANCHARD ST	7300 W BLANCHARD ST	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1992	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BLANCHARD # 4	GLENVIEW # 1	N 64TH STREET # 1	14
Location	7300 W BLANCHARD ST	108 N GLENVIEW AVE	2630 N 64 STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	AURORA	ALLIS-CHALMERS	18
Year Installed	1992	1977	1965	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	2,100	3,750	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	AURORA	ALLIS-CHALMERS	22 23
Year Installed	1992	1977	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N 64TH STREET # 2	N 64TH STREET # 3	N 64TH STREET # 4	1
Location	2630 N 64 STREET	2630 N 64 STREET	2630 N 64 STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	5
Year Installed	1965	1965	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,750	1,170	1,170	8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	9 10
Year Installed	1965	1965	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	N 64TH STREET # 5	POTTER RD # 1	POTTER RD # 2	14
Location	2630 N 64 STREET	11000 W POTTER RD	11000 W POTTER RD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE BOWLER	ALLIS-CHALMERS	ALLIS-CHALMERS	18
Year Installed	1949	1964	1964	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,940	3,125	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	ALLIS-CHALMERS	22 23
Year Installed	1991	1989	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	150	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	POTTER RD # 3	POTTER RD # 4	1
Location	11000 W POTTER RD	11000 W POTTER RD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	5
Year Installed	1989	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	2,100	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	60	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	64TH STREET	ALICE STREET	BURLEIGH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1950	1965	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	3	44	130	6
Total capacity in gallons (actual)	1,700,000	1,500,000	2,500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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

## 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	FEERICK	GLENVIEW AVENUE	POTTER ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
Year constructed	1989	1928	1964	<b>5</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>6</b>
Elevation difference in feet (See Headnote 3.)	176	192	9	<b>7</b>
Total capacity in gallons (actual)	1,000,000	1,000,000	2,500,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>11</b>
Filters, type (gravity, pressure, other, none)				<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>13</b>
Is a corrosion control chemical used (yes, no)?				<b>14</b>
Is water fluoridated (yes, no)?				<b>15</b>

### 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	166	0	0	0	166	1	
M	D	3.000	932	0	0	0	932	2	
M	D	4.000	666	0	0	0	666	3	
M	D	6.000	579,385	185	9,998	0	569,572	4	
P	D	6.000	552	0	0	0	552	5	
M	D	8.000	165,749	7,576	399	0	172,926	6	
M	S	8.000	101	0	0	0	101	7	
P	D	8.000	1,720	0	0	0	1,720	8	
M	D	10.000	1,786	0	0	0	1,786	9	
M	D	12.000	154,485	4,615	0	0	159,100	10	
M	S	16.000	279	0	0	0	279	11	
M	T	16.000	62,113	177	0	0	62,290	12	
M	T	18.000	11	0	0	0	11	13	
M	S	20.000	10,347	0	0	0	10,347	14	
M	T	20.000	8,543	0	0	0	8,543	15	
M	S	24.000	13,231	0	0	0	13,231	16	
M	T	24.000	28,509	0	0	0	28,509	17	
M	S	30.000	765	0	0	0	765	18	
<b>Total Within Municipality</b>			<b>1,029,340</b>	<b>12,553</b>	<b>10,397</b>	<b>0</b>	<b>1,031,496</b>		
<b>Total Utility</b>			<b>1,029,340</b>	<b>12,553</b>	<b>10,397</b>	<b>0</b>	<b>1,031,496</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	3,780	0	0	0	3,780		1
M	0.750	6,544	0	0	0	6,544	1,206	2
L	0.750	5,220	0	94	0	5,126		3
L	1.000	15	0	0	0	15		4
M	1.000	24	0	0	0	24		5
M	1.250	416	94	0	0	510		6
M	1.500	463	0	0	0	463		7
M	2.000	95	0	0	0	95		8
M	3.000	39	0	0	0	39		9
M	4.000	27	0	2	0	25		10
M	6.000	50	0	2	0	48		11
M	8.000	27	0	0	0	27		12
M	10.000	4	0	0	0	4		13
M	12.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>16,705</b>	<b>94</b>	<b>98</b>	<b>0</b>	<b>16,701</b>	<b>1,206</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,729	30	22	0	6,737	54	1
0.750	8,467	0	31	0	8,436	109	2
1.000	378	0	2	0	376	27	3
1.500	212	12	8	0	216	115	4
2.000	114	0	1	0	113	8	5
3.000	62	0	0	0	62	11	6
4.000	28	0	0	0	28	2	7
6.000	16	0	0	0	16	13	8
8.000	5	0	0	0	5	5	9
10.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>16,012</b>	<b>42</b>	<b>64</b>	<b>0</b>	<b>15,990</b>	<b>345</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,278	201	1	0	0	257	6,737	1
0.750	7,916	337	6	0	0	177	8,436	2
1.000	134	227	2	4	0	9	376	3
1.500	27	165	3	4	0	17	216	4
2.000	4	80	1	8	0	20	113	5
3.000	0	42	6	6	0	8	62	6
4.000	0	15	2	7	0	4	28	7
6.000	0	4	3	6	0	3	16	8
8.000	0	3	2	0	0	0	5	9
10.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>14,359</b>	<b>1,074</b>	<b>27</b>	<b>35</b>	<b>0</b>	<b>495</b>	<b>15,990</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,046	43	40		2,049	2
<b>Total Fire Hydrants</b>	<b>2,046</b>	<b>43</b>	<b>40</b>	<b>0</b>	<b>2,049</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 549  
 Number of distribution system valves end of year: 5,199  
 Number of distribution valves operated during year: 696

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## WATER OPERATING SECTION FOOTNOTES

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### 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 923 Outside Services Employed, 2003 administrative charge decreased 44,882.

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

#### General footnotes

Other tax rate - non-local represents the Milwaukee Metropolitan Sewerage District.

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

If Adjustments for any account are nonzero, please explain.

Column (f) adjustments - allocation of Contributions in Aid of Construction to Utility Plant Financed by Contributions for mains-5,403,511, services-2,096,072, meters-704,036, and hydrants-106,120. Reclassification of meters from Utility Financed Plant to Utility Contributed Plant for the current year-12,203.

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

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

Column (f) adjustments - allocation of Contributions in Aid of Construction to Utility Plant Financed by Contributions for mains-5,403,511, services-2,096,072, meters-704,036, and hydrants-106,120. Reclassification of meters from Utility Financed Plant to Utility Contributed Plant for the current year-12,203.

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### 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.

Accumulated Provision for Depreciation Utility Financed Meters (346) - Negative book value is a result of the allocation of Contributions in Aid of Construction to accumulated depreciation according to the required accounting entries for CIAC prescribed by the PSC. According to PSC staff, an adjustment will be approved by Commissioners in 2004 to remedy the situation.

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## WATER OPERATING SECTION FOOTNOTES

### Sources of Water Supply - Statistics (Page W-16)

#### General footnotes

Vendor-City of Milwaukee  
Point of Delivery

On February 20, 1964 the Utility began receiving water at Glenview and Hawthorne Avenues. The water is metered at the Glenview Avenue plant meter pit, then carried by the supply main to the Potter Road reservoir.

On August 1, 1964 a connection was made between the City of Milwaukee's main and Wauwatosa's supply main located in W. Clarke St. The water is metered at the meter pit located at N. 62nd and W. Clarke Streets before entering the 1,700,000 gallon underground storage tank at the 64th Street plant, located 1/2 block south of Clarke Street.

On February 15, 1965 a connection was made at N. 60th and W. State Streets. The water is metered at this point and then carried by supply main to the Blanchard Street plant at 73rd and Blanchard.

Vendor-Milwaukee County  
Point of Delivery

A transmission main of the County of Milwaukee is located in the central part of the City of Wauwatosa and customers in the City of Wauwatosa are served directly from this main, the water being metered by meters on the customer's premises. These meters are read quarterly and billed by the Wauwatosa Water Utility, then reported and paid to Milwaukee County.

### 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.

Additions, column (e): 8,681 feet financed through Series 2002 Revenue Bonds, 3,872 feet installed and paid for by developer (cost of 449,335 based on engineering estimates).

### Water Services (Page W-22)

#### General footnotes

Column (h) breakdown not available

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

Additions, column (d): 93 services financed through Series 2002 Revenue Bonds, 1 service financed through block grant funds.

### Meters (Page W-23)

#### General footnotes

There are four 2 inch residential meters on the meters schedule, page W-23. Three of these meters are fed off of 2 inch services and one is served off a 3 inch service. All of these meters serve some of the larger homes in the City.

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Hydrants and valves are operated on an as time allows basis.

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