



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BUTLER PUBLIC WATER UTILITY

Principal Office: 12621 WEST HAMPTON AVENUE  
BUTLER, WI 53007

For the Year Ended: DECEMBER 31, 2002

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BUTLER PUBLIC WATER UTILITY

**Utility Address:** 12621 WEST HAMPTON AVENUE  
BUTLER, WI 53007

**When was utility organized?** 1/19/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LARRY PLASTER

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

12621 WEST HAMPTON AVENUE  
BUTLER, WI 53007

**Telephone:** (262) 783 - 2525

**Fax Number:** (262) 783 - 9900

**E-mail Address:**

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

**Name:** MR. DON VILIONE

**Title:** CPA

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

115 S. 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** [dvilione@virchowkrause.com](mailto:dvilione@virchowkrause.com)

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

**Name:** WALTER WOLOSZYK

**Title:** VILLAGE PRESIDENT

**Office Address:**

12621 WEST HAMPTON AVENUE  
P.O. BOX 53007  
BUTLER, WI 53007

**Telephone:** (262) 783 - 2525

**Fax Number:** (262) 783 - 9900

**E-mail Address:**

**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:** MR. DON VILIONE

**Title:** CPA

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

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

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

**Date of most recent audit report:** 3/13/2003

**Period covered by most recent audit:** 01/01/02-12/31/02

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

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**Name:** KENNETH PODEWILF

**Title:** SUPERINTENDENT

**Office Address:**  
12621 WEST HAMPTON AVENUE  
BUTLER, WI 53007

**Telephone:** (262) 783 - 2525

**Fax Number:** (262) 783 - 9900

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MR WILLIAM GEIGER
- MR THOMAS PULVERMACHER
- MR ROBERT WARD

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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)	380,200	381,301	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	318,997	306,155	2
Depreciation Expense (403)	38,328	40,716	3
Amortization Expense (404-407)	8,600	8,600	4
Taxes (408)	41,453	42,730	5
<b>Total Operating Expenses</b>	<b>407,378</b>	<b>398,201</b>	
<b>Net Operating Income</b>	<b>(27,178)</b>	<b>(16,900)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(27,178)</b>	<b>(16,900)</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)	2,210	3,156	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>2,210</b>	<b>3,156</b>	
<b>Total Income</b>	<b>(24,968)</b>	<b>(13,744)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(24,968)</b>	<b>(13,744)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,206	13,139	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>18,206</b>	<b>13,139</b>	
<b>Net Income</b>	<b>(43,174)</b>	<b>(26,883)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	85,693	112,576	20
Balance Transferred from Income (433)	(43,174)	(26,883)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	4,385	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>38,134</b>	<b>85,693</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)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	2,210	5
<b>Total (Acct. 419):</b>	<b>2,210</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
LOSS ON DISPOSAL OF TRANSPORTATION EQUIPMENT	4,385	10
<b>Total (Acct. 435)--Debit:</b>	<b>4,385</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	380,200	0	0	0	<b>380,200</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>380,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>380,200</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	48,766		48,766	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	600		600	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>49,366</b>	<b>0</b>	<b>49,366</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,979,039	2,013,825	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	481,281	476,213	2
<b>Net Utility Plant</b>	<b>1,497,758</b>	<b>1,537,612</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	133,299	89,884	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,808	64,284	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	55,567	75,832	14
Materials and Supplies (150)	5,151	5,151	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>240,825</b>	<b>235,151</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	21,500	30,100	19
Other Deferred Debits (183)	112,958	135,550	20
<b>Total Deferred Debits</b>	<b>134,458</b>	<b>165,650</b>	
<b>Total Assets and Other Debits</b>	<b>1,873,041</b>	<b>1,938,413</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)	502,014	502,014	21
Appropriated Earned Surplus (215)	10,025	10,025	22
Unappropriated Earned Surplus (216)	38,134	85,693	23
<b>Total Proprietary Capital</b>	<b>550,173</b>	<b>597,732</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	436,283	465,518	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>436,283</b>	<b>465,518</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,421	12,891	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	38,027	36,497	31
Interest Accrued (237)	16,466	11,104	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>71,914</b>	<b>60,492</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	814,671	814,671	41
<b>Total Liabilities and Other Credits</b>	<b>1,873,041</b>	<b>1,938,413</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>Plant Accounts:</b>					
Utility Plant in Service (101)	1,979,039	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	1,979,039	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	481,281	0	0	0	10
<b>Total Accumulated Provision</b>	481,281	0	0	0	
<b>Net Utility Plant</b>	1,497,758	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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</b>	476,213				<b>476,213</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	38,328				<b>38,328</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,230				<b>2,230</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Loss on Disposal	4,385				<b>4,385</b>	<b>12</b>
<b>Total credits</b>	<b>44,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,943</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	39,875				<b>39,875</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>39,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,875</b>	<b>19</b>
<b>Balance End of Year</b>	<b>481,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,281</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</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>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,151	5,151
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>5,151</u>	<u>5,151</u>

**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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**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	502,014	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>502,014</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM VILLAGE	01/01/1996	12/01/2006	5.00%	28,319	<b>1</b>
ADVANCE FROM VILLAGE 2001 #2	12/31/2001	01/01/2012	4.00%	158,142	<b>2</b>
ADVANCE FROM VILLAGE 2000 #1	12/31/2000	01/01/2011	4.00%	249,822	<b>3</b>
<b>Total for Account 223</b>				<b>436,283</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	36,497	1
<b>Accruals:</b>		
Charged water department expense	41,453	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>41,453</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	35,734	6
Social Security taxes	3,759	7
PSC Remainder Assessment	430	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>39,923</u>	
<b>Balance end of year</b>	<u><u>38,027</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1996 ADVANCE FROM MUNICIPALITY	158	1,869	1,898	129	2
2000 ADVANCE FROM MUNICIPALITY #1	10,946	9,993	10,946	9,993	3
2001 ADVANCE FROM MUNICIPALITY #2	0	6,344	0	6,344	4
<b>Subtotal</b>	<b>11,104</b>	<b>18,206</b>	<b>12,844</b>	<b>16,466</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,104</b>	<b>18,206</b>	<b>12,844</b>	<b>16,466</b>	

**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	814,671	0	0	0	0	<b>814,671</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>814,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>814,671</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

### 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>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	46,808	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>46,808</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
CUSTOMER DELINQUENT CHARGES ON TAX ROLL	12,037	12
HYDRANT RENTAL (NET)	11,305	13
METER EXPENSES (SEWER FUND - 1999 THROUGH 2002)	32,225	14
<b>Total (Acct. 145):</b>	<b>55,567</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
PLANT ABANDONMENT RELATED TO CONNECTION WITH MILW. - PSC AUTHOR. (3/13/02)	21,500	16
<b>Total (Acct. 182):</b>	<b>21,500</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING - PSC AUTHORIZED (3/12/02)	112,958	17
<b>Total (Acct. 183):</b>	<b>112,958</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<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 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	1,996,432	0	0	0	1,996,432	1
Materials and Supplies	5,151	0	0	0	5,151	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	478,747	0	0	0	478,747	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	814,671	0	0	0	814,671	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>708,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>708,165</b>	
Net Operating Income	(27,178)	0	0	0	(27,178)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-3.84%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-3.84%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.  
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	502,014	1
Appropriated Earned Surplus	10,025	2
Unappropriated Earned Surplus	61,913	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>573,952</b>	
<b>Net Income</b>		
Net Income	(43,174)	5
<b>Percent Return on Proprietary Capital</b>	<b>-7.52%</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.**

The utility implemented a rate increase that was approved on November 14, 2002.

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

#### ACCOUNTANTS' COMPILATION REPORT

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

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

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

VIRCHOW, KRAUSE & COMPANY,LLP

Milwaukee, Wisconsin  
March 13, 2003

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	375,850	1
<b>Total Sales of Water</b>	<b>375,850</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,867	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,483	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>4,350</b>	
<b>Total Operating Revenues</b>	<b>380,200</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	179,736	8
Pumping Expenses (620-625)	9,737	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	55,839	11
Customer Accounts Expenses (901-904)	10,885	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	62,800	14
<b>Total Operation and Maintenance Expenses</b>	<b>318,997</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	38,328	15
Amortization Expense (404-407)	8,600	16
Taxes (408)	41,453	17
<b>Total Other Operating Expenses</b>	<b>88,381</b>	
<b>Total Operating Expenses</b>	<b>407,378</b>	
<b>NET OPERATING INCOME</b>	<b>(27,178)</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	0			1
Commercial	0			2
Industrial	0			3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	525	32,230	108,767	4
Commercial	251	33,748	94,534	5
Industrial	11	47,442	68,218	6
<b>Total Metered Sales to General Customers (461)</b>	<b>787</b>	<b>113,420</b>	<b>271,519</b>	
Private Fire Protection Service (462)	21		13,704	7
Public Fire Protection Service (463)	1		89,859	8
Other Sales to Public Authorities (464)	3	192	768	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>812</b>	<b>113,612</b>	<b>375,850</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)	89,859	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>89,859</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,867	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,867</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,483	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1,483</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	12,278	1
Purchased Water (601)	154,813	2
Operation Supplies and Expenses (602)	12,645	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>179,736</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,737	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>9,737</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	22,592	16
Maintenance of Mains (651)	22,500	17
Maintenance of Services (652)	6,655	18
Maintenance of Meters (653)	1,914	19
Maintenance of Hydrants (654)	2,178	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>55,839</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	918	<b>22</b>
Accounting and Collecting Labor (902)	9,067	<b>23</b>
Supplies and Expenses (903)	900	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,885</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,103	<b>27</b>
Office Supplies and Expenses (921)	5,549	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	9,545	<b>30</b>
Property Insurance (924)	4,204	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	15,309	<b>33</b>
Regulatory Commission Expenses (928)	6,332	<b>34</b>
Miscellaneous General Expenses (930)	2,700	<b>35</b>
Transportation Expenses (933)	5,058	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>62,800</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>318,997</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)	Amount (c)	
Property Tax Equivalent		38,027	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		763	2
<b>Net property tax equivalent</b>		<b>37,264</b>	
Social Security		3,759	3
PSC Remainder Assessment		430	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>41,453</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, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.221444				3
County tax rate	mills		2.556977				4
Local tax rate	mills		8.170853				5
School tax rate	mills		12.915981				6
Voc. school tax rate	mills		1.560850				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.426105</b>				<b>10</b>
Less: state credit	mills		2.011562				11
<b>Net tax rate</b>	mills		<b>23.414543</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.170853</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.476831</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.647684</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.426105</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.890726</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.414543</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.855934</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,013,825</b>	2,013,825				22
Materials & Supplies	\$	<b>5,151</b>	5,151				23
<b>Subtotal</b>	\$	<b>2,018,976</b>	<b>2,018,976</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,018,976</b>	<b>2,018,976</b>				<b>26</b>
Assessment Ratio	dec.		0.903100				27
<b>Assessed Value</b>	\$	<b>1,823,337</b>	<b>1,823,337</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.855934</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>38,027</b>	<b>38,027</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	36,497					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>38,027</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	277,115		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>277,115</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)	21,066		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,306		20
<b>Total Pumping Plant</b>	<b>23,372</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	874		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

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)			277,115 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>277,115</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)			21,066 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,306 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>23,372</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>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			874 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	142,336		26
Transmission and Distribution Mains (343)	924,308		27
Fire Mains (344)	0		28
Services (345)	252,044		29
Meters (346)	81,041	2,829	30
Hydrants (348)	135,587	2,260	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,536,190</b>	<b>5,089</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	18,293		33
Structures and Improvements (390)	106,336		34
Office Furniture and Equipment (391)	5,539		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	36,225		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,804		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,951		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>177,148</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,013,825</b>	<b>5,089</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,013,825</b>	<b>5,089</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			142,336 26
Transmission and Distribution Mains (343)			924,308 27
Fire Mains (344)			0 28
Services (345)			252,044 29
Meters (346)	2,700		81,170 30
Hydrants (348)	950		136,897 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,650</b>	<b>0</b>	<b>1,537,629</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			18,293 33
Structures and Improvements (390)			106,336 34
Office Furniture and Equipment (391)			5,539 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	36,225		0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,804 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,951 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>36,225</b>	<b>0</b>	<b>140,923</b>
<b>Total utility plant in service directly assignable</b>	<b>39,875</b>	<b>0</b>	<b>1,979,039</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>39,875</b>	<b>0</b>	<b>1,979,039</b>

### SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	11,259	0	0	<b>11,259</b>	<b>1</b>
February	11,108	0	0	<b>11,108</b>	<b>2</b>
March	10,935	0	0	<b>10,935</b>	<b>3</b>
April	11,990	0	0	<b>11,990</b>	<b>4</b>
May	11,130	0	0	<b>11,130</b>	<b>5</b>
June	10,831	0	0	<b>10,831</b>	<b>6</b>
July	13,853	0	0	<b>13,853</b>	<b>7</b>
August	12,312	0	0	<b>12,312</b>	<b>8</b>
September	11,265	0	0	<b>11,265</b>	<b>9</b>
October	10,435	0	0	<b>10,435</b>	<b>10</b>
November	8,729	0	0	<b>8,729</b>	<b>11</b>
December	10,644	0	0	<b>10,644</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>134,491</b>	<b>0</b>	<b>0</b>	<b>134,491</b>	
Less: Water sold				113,612	<b>13</b>
Volume pumped but not sold				<b>20,879</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>84%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				200	<b>16</b>
Volume related to equipment/system malfunction				3,000	<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>3,200</b>	<b>19</b>
Volume pumped but unaccounted for				<b>17,679</b>	<b>20</b>
Percent of water lost				<b>13%</b>	<b>21</b>
If more than 25%, 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.)				591	<b>23</b>
Date of maximum: 7/12/2002					<b>24</b>
Cause of maximum: Hot, dry weather.					<b>25</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				223	<b>26</b>
Date of minimum: 11/17/2002					<b>27</b>
Total KWH used for pumping for the year				119,991	<b>28</b>
If water is purchased: Vendor Name: CITY OF MILWAUKEE WATER WORKS					<b>29</b>
Point of Delivery: 5551 N. 124TH STREET					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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.

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	<b>3</b>
Year constructed	1966	1966	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	132	<b>6</b>
Total capacity in gallons (actual)	400,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1500	1.1500	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</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.

								<b>Number of Feet</b>	
<b>Pipe Material (a)</b>	<b>Main Function (b)</b>	<b>Diameter in Inches (c)</b>	<b>First of Year (d)</b>	<b>Added During Year (e)</b>	<b>Retired During Year (f)</b>	<b>Adjustments Increase or (Decrease) (g)</b>	<b>End of Year (h)</b>		
M	T	6.000	23,027	0	0	0	<b>23,027</b>	<b>1</b>	
P	T	6.000	905	0	0	0	<b>905</b>	<b>2</b>	
M	T	8.000	21,392	0	0	0	<b>21,392</b>	<b>3</b>	
P	S	8.000	392	0	0	0	<b>392</b>	<b>4</b>	
M	S	12.000	743	0	0	0	<b>743</b>	<b>5</b>	
M	T	12.000	18,735	0	0	0	<b>18,735</b>	<b>6</b>	
P	S	12.000	2,202	0	0	0	<b>2,202</b>	<b>7</b>	
<b>Total Within Municipality</b>			<b>67,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,396</b>		
<b>Total Utility</b>			<b>67,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,396</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	8	0	0	0	8	1	1
M	1.000	756	0	0	0	756	13	2
M	1.250	19	0	0	0	19		3
M	1.500	20	0	0	0	20		4
M	2.000	36	0	0	0	36		5
M	3.000	3	0	0	0	3		6
M	4.000	2	0	0	0	2		7
P	6.000	6	0	0	0	6		8
P	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>851</b>	<b>14</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	699	36	45	0	<b>690</b>	4	<b>1</b>
0.750	92	0	3	0	<b>89</b>	4	<b>2</b>
1.000	44	0	0	0	<b>44</b>	1	<b>3</b>
1.500	19	0	0	0	<b>19</b>	0	<b>4</b>
2.000	11	0	0	0	<b>11</b>	1	<b>5</b>
3.000	10	1	0	0	<b>11</b>	1	<b>6</b>
4.000	3	0	0	0	<b>3</b>	1	<b>7</b>
10.000	1	0	0	0	<b>1</b>	0	<b>8</b>
12.000	1	0	0	0	<b>1</b>	0	<b>9</b>
<b>Total:</b>	<b>880</b>	<b>37</b>	<b>48</b>	<b>0</b>	<b>869</b>	<b>12</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	514	113	0	1	0	62	<b>690</b>	<b>1</b>
0.750	10	76	0	0	0	3	<b>89</b>	<b>2</b>
1.000	1	36	3	2	0	2	<b>44</b>	<b>3</b>
1.500	0	18	1	0	0	0	<b>19</b>	<b>4</b>
2.000	0	4	3	0	0	4	<b>11</b>	<b>5</b>
3.000	0	3	3	0	0	5	<b>11</b>	<b>6</b>
4.000	0	1	1	0	0	1	<b>3</b>	<b>7</b>
10.000	0	0	0	0	1	0	<b>1</b>	<b>8</b>
12.000	0	0	0	0	1	0	<b>1</b>	<b>9</b>
<b>Total:</b>	<b>525</b>	<b>251</b>	<b>11</b>	<b>3</b>	<b>2</b>	<b>77</b>	<b>869</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	140	1	1		140	2
<b>Total Fire Hydrants</b>	<b>140</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>140</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:	140
Number of distribution system valves end of year:	312
Number of distribution valves operated during year:	312

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## WATER OPERATING SECTION FOOTNOTES

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

Account 601 purchased water increased because the utility purchases water from Milwaukee Water who increased their rates in 2002.

Account 651 Maintenance of mains decreased because there were substantially more main breaks in 2001 compared to 2002.

Account 928 Regulatory commission expenses were incurred in 2002 due to implementing rate increase in November.

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