



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BUTLER PUBLIC WATER UTILITY

Principal Office: 12621 WEST HAMPTON AVENUE
BUTLER, WI 53007

For the Year Ended: DECEMBER 31, 2004

**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. DONALD N. VILIONE

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

E-mail Address: 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
BUTLER, WI 53007

Telephone: (262) 783 - 2525 EXT

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

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

Name: MR. DONALD N. VILIONE

Title: CPA

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

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 3/9/2005

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: KENNETH PODEWILS

Title: SUPERINTENDENT

Office Address:
12621 WEST HAMPTON AVENUE
BUTLER, WI 53007

Telephone: (262) 783 - 2525

Fax Number: (262) 783 - 2522

E-mail Address:

Name of utility commission/committee: BUTLER PUBLIC WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR THOMAS MONSEN
- MR THOMAS PULVERMACHER
- MR ROBERT WARD

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	496,475	481,048	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	345,301	345,110	2
Depreciation Expense (403)	24,044	30,244	3
Amortization Expense (404-407)	8,600	8,600	4
Taxes (408)	40,103	40,601	5
Total Operating Expenses	418,048	424,555	
Net Operating Income	78,427	56,493	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	78,427	56,493	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	1,617	1,469	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,617	1,469	
Total Income	80,044	57,962	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,907)	0	12
Other Income Deductions (426)	13,858	6,929	13
Total Miscellaneous Income Deductions	3,951	6,929	
Income Before Interest Charges	76,093	51,033	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,453	16,360	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	14,453	16,360	
Net Income	61,640	34,673	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	689,337	38,134	20
Balance Transferred from Income (433)	61,640	34,673	21
Miscellaneous Credits to Surplus (434)	616,530	616,530	22
Miscellaneous Debits to Surplus--Debit (435)	616,530	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	750,977	689,337	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	496,475		496,475	1
Total (Acct. 400):	496,475	0	496,475	
Operation and Maintenance Expense (401-402):				
Derived	345,301		345,301	2
Total (Acct. 401-402):	345,301	0	345,301	
Depreciation Expense (403):				
Derived	24,044		24,044	3
Total (Acct. 403):	24,044	0	24,044	
Amortization Expense (404-407):				
Derived	8,600		8,600	4
Total (Acct. 404-407):	8,600	0	8,600	
Taxes (408):				
Derived	40,103		40,103	5
Total (Acct. 408):	40,103	0	40,103	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	78,427	0	78,427	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
INTEREST ON INVESTMENTS	1,617		1,617	9
Total (Acct. 417):	1,617	0	1,617	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	0	0	0 11
Total (Acct. 419):	0	0	0
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	0	0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	1,617	0	1,617

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,907)	[REDACTED]	(9,907) 14
NONE	0	0	0 15
Total (Acct. 425):	(9,907)	0	(9,907)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	13,858	13,858 16
NONE	0	0	0 17
Total (Acct. 426):	0	13,858	13,858
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,907)	13,858	3,951

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	14,453	[REDACTED]	14,453 21
Total (Acct. 430):	14,453	0	14,453

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	14,453	0	14,453
NET INCOME:	75,498	(13,858)	61,640
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	696,266	(6,929)	689,337 24
Total (Acct. 216):	696,266	(6,929)	689,337
Balance Transferred from Income (433):			
Derived	75,498	(13,858)	61,640 25
Total (Acct. 433):	75,498	(13,858)	61,640
Miscellaneous Credits to Surplus (434):			
CIAC ADJUSTMENT FROM 2003	0	616,530	616,530 26
Total (Acct. 434):	0	616,530	616,530
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF CIAC ADJUSTMENT FROM 2003	616,530	0	616,530 27
Total (Acct. 435)--Debit:	616,530	0	616,530
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	155,234	595,743	750,977

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	496,475	0	0	0	496,475	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	496,475	0	0	0	496,475	

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	47,704		47,704	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	47,704	0	47,704	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.1	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,015,619	2,007,760	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	559,820	717,827	2
Net Utility Plant	1,455,799	1,289,933	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	142,704	124,784	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	72,733	79,546	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	116,124	63,659	14
Materials and Supplies (150)	5,151	5,151	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	336,712	273,140	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	4,300	12,900	19
Other Deferred Debits (183)	67,774	90,366	20
Total Deferred Debits	72,074	103,266	
Total Assets and Other Debits	1,864,585	1,666,339	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	502,014	502,014	21
Appropriated Earned Surplus (215)	10,025	10,025	22
Unappropriated Earned Surplus (216)	750,977	689,337	23
Total Proprietary Capital	1,263,016	1,201,376	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	347,050	392,598	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	347,050	392,598	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,434	19,194	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	36,497	36,971	31
Interest Accrued (237)	13,354	14,932	32
Other Current and Accrued Liabilities (238)		1,268	33
Total Current and Accrued Liabilities	66,285	72,365	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	188,234	0	36
Total Deferred Credits	188,234	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,864,585	1,666,339	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,007,760	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,200,858	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	814,761	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,015,619	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	340,892	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	218,928	0	0	0	13
Total Accumulated Provision	559,820	0	0	0	
Net Utility Plant	1,455,799	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	512,757				512,757	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,044				24,044	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,232				2,232	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	26,276	0	0	0	26,276	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	198,141				198,141	21
					0	22
					0	23
					0	24
Total debits	198,141	0	0	0	198,141	25
Balance end of year (110.1)	340,892	0	0	0	340,892	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	205,070				205,070	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,858				13,858	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,858	0	0	0	13,858	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	218,928	0	0	0	218,928	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					<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
Total Materials and Supplies	<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)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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
Changes during year (explain):		2
Balance end of year	<u>502,014</u>	

BONDS (ACCT. 221)

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

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

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)	
Advances (223)					
ADVANCE FROM VILLAGE	01/01/1996	12/01/2006	5.00%	14,917	1
ADVANCE FROM VILLAGE 2001 #2	12/31/2001	01/01/2012	4.00%	131,286	2
ADVANCE FROM VILLAGE 2000 #1	12/31/2000	01/01/2011	4.00%	200,847	3
Total for Account 223				347,050	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,971	1
Accruals:		
Charged water department expense	40,103	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	40,103	
Taxes paid during year:		
County, state and local taxes	36,273	6
Social Security taxes	3,649	7
PSC Remainder Assessment	655	8
Other (explain):		
NONE		9
Total payments and other debits	40,577	
Balance end of year	36,497	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1996 ADVANCE FROM MUNICIPALITY	100	1,168	1,199	69	2
2000 ADVANCE FROM MUNICIPALITY #1	9,032	8,034	9,032	8,034	3
2001 ADVANCE FROM MUNICIPALITY #2	5,800	5,251	5,800	5,251	4
Subtotal	14,932	14,453	16,031	13,354	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	14,932	14,453	16,031	13,354	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	72,733	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	72,733	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
CUSTOMER DELINQUENT CHARGES ON TX ROLL	7,380	12
METER EXPENSES (SEWER FUND-1999 TO 2004)	43,243	13
HYDRANT RENTAL - NET	65,501	14
Total (Acct. 145):	116,124	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
PLANT ABANDONMENT RELATED TO CONNECTION WITH MILW. -PSC AUTH 3/13/2001	4,300	16
Total (Acct. 182):	4,300	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TOWER PAINTING - PSC AUTHORIZED 3/12/02	67,774	17
Total (Acct. 183):	67,774	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	188,234	19
NONE		20
Total (Acct. 253):	188,234	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,196,928	0	0	0	1,196,928	1
Materials and Supplies	5,151	0	0	0	5,151	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	426,824	0	0	0	426,824	4
Customer Advances for Construction					0	5
Regulatory Liability	94,117	0	0	0	94,117	6
					0	7
Average Net Rate Base	681,138	0	0	0	681,138	
Net Operating Income	78,427	0	0	0	78,427	8
Net Operating Income as a percent of Average Net Rate Base	11.51%	N/A	N/A	N/A	11.51%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	198,141	0	0	0	198,141	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	9,907				9,907	4
Other (specify):						
NONE					0	5
Balance End of Year	188,234	0	0	0	188,234	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

The entry made to Accounts 434 and 435 was to correct 2003 closing of Account 271

Balance Sheet (Page F-06)

General footnotes

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, 2004 and 2003, 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 9, 2005

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

3/13/2001

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

3/12/2002

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	494,174	477,677	1
Total Sales of Water	494,174	477,677	
Other Operating Revenues			
Forfeited Discounts (470)	1,081	1,995	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,220	1,376	6
Total Other Operating Revenues	2,301	3,371	
Total Operating Revenues	496,475	481,048	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	201,756	200,792	7
Pumping Expenses (620-625)	8,986	10,377	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	62,940	63,533	10
Customer Accounts Expenses (901-904)	12,085	12,700	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	59,534	57,708	13
Total Operation and Maintenance Expenses	345,301	345,110	
Other Operating Expenses			
Depreciation Expense (403)	24,044	30,244	14
Amortization Expense (404-407)	8,600	8,600	15
Taxes (408)	40,103	40,601	16
Total Other Operating Expenses	72,747	79,445	
Total Operating Expenses	418,048	424,555	
NET OPERATING INCOME	78,427	56,493	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	19	159	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	19	159	
Metered Sales to General Customers (461)				
Residential	526	31,012	127,208	4
Commercial	252	34,064	115,749	5
Industrial	11	53,863	100,593	6
Total Metered Sales to General Customers (461)	789	118,939	343,550	
Private Fire Protection Service (462)	21		14,916	7
Public Fire Protection Service (463)	793		134,840	8
Other Sales to Public Authorities (464)	3	112	709	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,607	119,070	494,174	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	134,840	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	134,840	
Forfeited Discounts (470):		
Customer late payment charges	1,081	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,081	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,220	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,220	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	10,769	10,451	1
Purchased Water (601)	174,111	176,352	2
Operation Supplies and Expenses (602)	16,876	13,989	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	201,756	200,792	
PUMPING EXPENSES			
Operation Labor (620)	0	79	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	8,986	10,102	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		196	9
Total Pumping Expenses	8,986	10,377	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	22,592	22,592	16
Maintenance of Mains (651)	28,007	30,684	17
Maintenance of Services (652)	8,502	7,538	18
Maintenance of Meters (653)	1,407	1,078	19
Maintenance of Hydrants (654)	2,432	1,641	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	62,940	63,533	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,320	934	22
Accounting and Collecting Labor (902)	9,765	10,866	23
Supplies and Expenses (903)	1,000	900	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	12,085	12,700	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	10,145	11,024	27
Office Supplies and Expenses (921)	5,710	5,996	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	9,628	8,994	30
Property Insurance (924)	6,523	5,000	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	16,552	18,451	33
Regulatory Commission Expenses (928)		79	34
Miscellaneous General Expenses (930)	4,533	3,464	35
Transportation Expenses (933)	6,443	4,700	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	59,534	57,708	
Total Operation and Maintenance Expenses	345,301	345,110	

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		36,497	36,971	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		699	756	2
Net property tax equivalent		35,798	36,215	
Social Security		3,650	3,961	3
PSC Remainder Assessment		655	425	4
Other (specify): NONE			0	5
Total tax expense		40,103	40,601	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236734				3
County tax rate	mills		2.496786				4
Local tax rate	mills		7.261405				5
School tax rate	mills		13.092665				6
Voc. school tax rate	mills		1.491804				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.579394				10
Less: state credit	mills		1.532766				11
Net tax rate	mills		23.046628				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.261405				14
Combined School Tax Rate	mills		14.584469				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.845874				17
Total Tax Rate	mills		24.579394				18
Ratio of Local and School Tax to Total	dec.		0.888788				19
Total tax net of state credit	mills		23.046628				20
Net Local and School Tax Rate	mills		20.483570				21
Utility Plant, Jan. 1	\$	2,007,760	2,007,760				22
Materials & Supplies	\$	5,151	5,151				23
Subtotal	\$	2,012,911	2,012,911				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,012,911	2,012,911				26
Assessment Ratio	dec.		0.854481				27
Assessed Value	\$	1,719,994	1,719,994				28
Net Local & School Rate	mills		20.483570				29
Tax Equiv. Computed for Current Year	\$	35,232	35,232				30
Tax Equivalent per 1994 PSC Report	\$	36,497					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,497					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	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
Total Source of Supply Plant	277,115	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	46,038	7,859	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,306		20
Total Pumping Plant	48,344	7,859	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			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
Total Source of Supply Plant	0	0	277,115
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			53,897 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,306 20
Total Pumping Plant	0	0	56,203
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	874		25
Distribution Reservoirs and Standpipes (342)	142,336		26
Transmission and Distribution Mains (343)	350,852		27
Fire Mains (344)	0		28
Services (345)	95,672		29
Meters (346)	81,170		30
Hydrants (348)	52,549		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	723,453	0	
GENERAL PLANT			
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)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,968		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
Total General Plant	144,087	0	
Total utility plant in service directly assignable	1,192,999	7,859	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,192,999	7,859	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			874 25
Distribution Reservoirs and Standpipes (342)			142,336 26
Transmission and Distribution Mains (343)			350,852 27
Fire Mains (344)			0 28
Services (345)			95,672 29
Meters (346)			81,170 30
Hydrants (348)			52,549 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	723,453
GENERAL PLANT			
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)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,968 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
Total General Plant	0	0	144,087
Total utility plant in service directly assignable	0	0	1,200,858
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,200,858

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	573,456		27
Fire Mains (344)	0		28
Services (345)	156,372		29
Meters (346)	0		30
Hydrants (348)	84,933		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	814,761	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	814,761	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	814,761	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			573,456 27
Fire Mains (344)			0 28
Services (345)			156,372 29
Meters (346)			0 30
Hydrants (348)			84,933 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	814,761
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	814,761
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	814,761

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	10,165			10,165	1
February	9,791			9,791	2
March	11,796			11,796	3
April	10,624			10,624	4
May	9,821			9,821	5
June	11,781			11,781	6
July	11,429			11,429	7
August	12,799			12,799	8
September	11,639			11,639	9
October	9,807			9,807	10
November	10,203			10,203	11
December	10,128			10,128	12
Total annual pumpage	129,983	0	0	129,983	
Less: Water sold				119,070	13
Volume pumped but not sold				10,913	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				19	18
Total volume not sold but accounted for				1,019	19
Volume pumped but unaccounted for				9,894	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				537	23
Date of maximum: 8/16/2004					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				209	26
Date of minimum: 10/16/2004					27
Total KWH used for pumping for the year				115,896	28
If water is purchased: Vendor Name: CITY OF MILWAUKEE WATER WORKS					29
Point of Delivery: 5551 N. 124TH STREET					30

SOURCES OF WATER SUPPLY - GROUND WATERS

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

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

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

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

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

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

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	(16)	740	33	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	8	14		8
P	8.000	1	0	0	9	10		9
Total Utility		851	0	0	1	852	34	

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	690	0	0	(2)	688	8	1
0.750	89	0	0	2	91	0	2
1.000	44	0	0	0	44	1	3
1.500	19	0	0	0	19	1	4
2.000	11	0	0	(2)	9	3	5
3.000	11	0	0	0	11	0	6
4.000	3	0	0	0	3	0	7
10.000	1	0	0	0	1	0	8
12.000	1	0	0	0	1	0	9
Total:	869	0	0	(2)	867	13	

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	515	114	0	1	0	58	688	1
0.750	11	78	0	0	0	2	91	2
1.000	0	36	3	2	0	3	44	3
1.500	0	18	1	0	0	0	19	4
2.000	0	2	3	0	0	4	9	5
3.000	0	3	3	0	0	5	11	6
4.000	0	1	1	0	0	1	3	7
10.000	0	0	0	0	1	0	1	8
12.000	0	0	0	0	1	0	1	9
Total:	526	252	11	3	2	73	867	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	140				140	2
Total Fire Hydrants	140	0	0	0	140	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	315
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments are a result of a more detailed review of data by management and consist primarily of reclassification of services by size.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments are a result of a more detailed review of data by management and consist primarily of reclassification of meters by size.

Explain program for replacing or testing meters 1" or smaller.

The utility's program complies with testing meters 1" or smaller every 10 years. However, they do not test 10% of the meters every year.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. Station meters are tested two times per year.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Utility operated 30 distribution valves in 2004 and should have operated at least 50% of the 315 total distribution valves of the system. Management plans to comply with the requirement in 2005.
