



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GLENDALE WATER UTILITY Principal Office: 5909 NORTH MILWAUKEE RIVER PARKWAY
 GLENDALE, WI 53209 For the Year Ended: DECEMBER 31, 2001 **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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLENDALE WATER UTILITY

Utility Address: 5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

When was utility organized? 6/7/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GRACE A FLEISNER

Title: COMPTROLLER

Office Address:

5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

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

Name: MR. JOHN KNEPEL

Title: PARTNER

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: jknepel@virchowkrause.com

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

Name: WILLIAM M HUEGEL

Title: CHAIRMAN

Office Address:

5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

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. JOHN KNEPEL

Title: PARTNER

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: jknepel@virchowkrause.com

Date of most recent audit report: 2/14/2002

Period covered by most recent audit: 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: RICHARD F MASLOWSKI

Title: SECRETARY

Office Address:
5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- DAVID EASTMAN
- WILLIAM M HUEGEL, CHAIRMAN
- RICHARD E MASLOWSKI, SECRETARY

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BEND ROAD
MILWAUKEE, WI 53217

Contact Person: ROGER JOHNSON

Title: MANAGER

Telephone: (414) 963 - 0160

Fax Number: (414) 967 - 5142

E-mail Address:

Contract/Agreement beginning-ending dates: 11/26/1957 12/31/2002

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

Commission provides for the intake, pumping, and treatment of water furnished to three municipalities. Operating costs of the North Shore Water Commission are borne by the three municipalities based on their Pro-Rata share of metered water delivered.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,709,237	1,696,133	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	982,290	880,720	2
Depreciation Expense (403)	309,914	308,622	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,204	195,273	5
Total Operating Expenses	1,487,408	1,384,615	
Net Operating Income	221,829	311,518	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	221,829	311,518	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,558	61,617	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	41,558	61,617	
Total Income	263,387	373,135	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	263,387	373,135	
INTEREST CHARGES			
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)	41,292	57,124	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	41,292	57,124	
Net Income	222,095	316,011	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,019,099	4,703,088	20
Balance Transferred from Income (433)	222,095	316,011	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	250,000	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,991,194	5,019,099	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT EARNINGS FROM LGIP	41,558	5
Total (Acct. 419):	41,558	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER TO CITY OF GLENDALE	250,000	12
Total (Acct. 439)--Debit:	250,000	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,709,237	0	0	0	1,709,237	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	1,709,237	0	0	0	1,709,237	

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	174,640		174,640	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	4,095		4,095	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,391		6,391	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	185,126	0	185,126	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,182,820	14,323,803	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,817,335	4,549,579	2
Net Utility Plant	10,365,485	9,774,224	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,365,485	9,774,224	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,944	7,944	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,674	4,551	6
Net Nonutility Property	3,270	3,393	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	3,270	3,393	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,284	(7,550)	10
Special Deposits (132-134)	234,950	154,681	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	637,142	1,008,823	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	39,435	53,575	15
Other Accounts Receivable (143)	39,258	43,733	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	328,613	196,763	18
Materials and Supplies (151-163)	35,027	33,597	19
Prepayments (165)	0	23,250	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	279,846	258,403	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,609,705	1,765,425	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	42,127	25
Total Deferred Debits	0	42,127	
Total Assets and Other Debits	11,978,460	11,585,169	

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)	1,566,957	1,265,810	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,991,194	5,019,099	28
Total Proprietary Capital	6,558,151	6,284,909	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	886,544	1,158,904	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	886,544	1,158,904	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	17,134	26,986	33
Payables to Municipality (233)	550,844	149,265	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	8,890	12,990	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	3,306	1,428	41
Total Current and Accrued Liabilities	580,174	190,669	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	44,435	41,531	44
Total Deferred Credits	44,435	41,531	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,909,156	3,909,156	49
Total Liabilities and Other Credits	11,978,460	11,585,169	

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)	
Plant Accounts:					
Utility Plant in Service (101)	15,126,715	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)	56,105				7
Total Utility Plant	15,182,820	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,817,335	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,817,335	0	0	0	
Net Utility Plant	10,365,485	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	
Balance first of year	4,549,579				4,549,579	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	309,914				309,914	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,148				20,148	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
transportation expense	2,463				2,463	12
Total credits	332,525	0	0	0	332,525	13
Debits during year						14
Book cost of plant retired	58,353				58,353	15
Cost of removal	6,416				6,416	16
Other debits (specify):						17
					0	18
Total debits	64,769	0	0	0	64,769	19
Balance End of Year	4,817,335	0	0	0	4,817,335	20
						21
						22

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	7,944			7,944	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	7,944	0	0	7,944	
Less accum. prov. depr. & amort. (122)	4,551	123		4,674	3
Net Nonutility Property	3,393	(123)	0	3,270	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	35,027	33,597 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	35,027	33,597

**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	1,265,810	1
Changes during year (explain):		
METER CONTRIBUTION SEWER 50/50 SPLIT ON COST	25,244	2
WEST SILVER SPRING WATERMAIN PROJECT CONTRIBUTED BY CITY	275,903	3
Balance end of year	<u>1,566,957</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	06/15/1998	04/01/2008	4.38%	492,354	1
GENERAL OBLIGATION NOTES	06/01/1999	04/01/2009	3.93%	294,190	2
GENERAL OBLIGATION NOTES	06/01/1996	06/01/2002	4.90%	100,000	3
Total for Account 223				886,544	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	195,204	2
Charged electric department expense		3
Charged sewer department expense	7,325	4
Other (explain):		
NONE		5
Total Accruals and other credits	202,529	
Taxes paid during year:		
County, state and local taxes	189,265	6
Social Security taxes	11,137	7
PSC Remainder Assessment	2,127	8
Other (explain):		
NONE		9
Total payments and other debits	202,529	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
1995 - \$108,000 GO NOTES	1,418	1,417	2,835	0	3
1996 - \$175,000 GO NOTES	2,144	5,002	6,738	408	4
1998 - \$2,675,000 GO NOTES	6,015	22,190	22,813	5,392	5
1999 - \$4,045,000 GO NOTES	3,413	12,683	13,006	3,090	6
Subtotal	12,990	41,292	45,392	8,890	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	12,990	41,292	45,392	8,890	

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	3,909,156	0	0	0	0	3,909,156	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	3,909,156	0	0	0	0	3,909,156	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
OPERATING FUND	1,470	7
EMERGENCY FUND	11,500	8
MAINTENANCE FUND	221,980	9
Total (Acct. 134):	234,950	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,435	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	39,435	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,474	15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
DUE FROM CUSTOMERS - STORM WATER FEES	7,287	17
DUE FROM CUSTOMERS - ENVIRONMENTAL FEES	6,497	18
RECEIVABLE FROM CITY OF GLENDALE	5,000	19
Total (Acct. 143):	39,258	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	104,731	20
RECEIVABLE FROM CITY OF GLENDALE	83,133	21
SEWER FUND FROM CITY	140,749	22
Total (Acct. 145):	328,613	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
STORM FEES FOR CITY	35,775	29
ENVIRONMENTAL FEES FOR CITY	46,086	30
TAXES ACCRUED	125,149	31
PAYABLE TO CITY OF GLENDALE - PROJECT COSTS AND PAYROLL	343,834	32
Total (Acct. 233):	550,844	
Other Deferred Credits (253):		
DEFERRED SICK PAY AND VACATION	44,435	33
Total (Acct. 253):	44,435	

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)	
Add Average:						
Utility Plant in Service	14,725,259	0	0	0	14,725,259	1
Materials and Supplies	34,312	0	0	0	34,312	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	4,683,457	0	0	0	4,683,457	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,909,156	0	0	0	3,909,156	6
Other (specify):					0	7
Average Net Rate Base	6,166,958	0	0	0	6,166,958	
Net Operating Income	221,829	0	0	0	221,829	8
Net Operating Income as a percent of Average Net Rate Base	3.60%	N/A	N/A	N/A	3.60%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,416,383	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,005,146	3
Other (Specify):		4
Total Average Proprietary Capital	6,421,529	
Net Income		
Net Income	222,095	5
Percent Return on Proprietary Capital	3.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

On July 24, 2001, the utility was granted authority to increase rates by 3.4% by the Public Service Commission of Wisconsin under a simplified water rate case. The rate increase will provide the utility with additional annual revenues of approximately \$55,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

a/c #186 The ozone membrane study was determined not to be a feasible option and was written off in the amount of \$42,127 to outside services in 2001.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Water Commission
City of Glendale
Milwaukee County, Wisconsin

We have compiled the accompanying PSC Report of the Glendale Water Utility, an enterprise fund of the City of Glendale, as of December 31, 2001 and 2000 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 generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin
February 14, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 5, 2002

Ms. Grace Fleisner, Comptroller
Glendale Water Utility
5909 North Milwaukee River Parkway
Glendale, WI 53209-3815

2001 Analytical Review DWCCA-2260-ELE

Dear Ms. Fleisner:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page W-4, \$14,995 is reported in Account 474 as "MISCELLANEOUS INCOME - NORTH SHORE WATER". Please provide more detail explaining this amount.
2. On page W-19, the two 6-inch meters are not reported tested. Meters 6-inches and larger in use are to be tested annually, or a valid explanation should be provided in the schedule footnotes. Please explain why these meters were not tested.
3. As requested in schedule headnote number 5, please explain the "other" tax rate reported on page W-7.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2260
Glendale.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,647,335	1
Total Sales of Water	1,647,335	
Other Operating Revenues		
Forfeited Discounts (470)	9,461	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	13,677	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	38,764	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	61,902	
Total Operating Revenues	1,709,237	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	443,620	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	339,805	11
Customer Accounts Expenses (901-905)	52,785	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	146,080	14
Total Operation and Maintenance Expenses	982,290	
Other Operating Expenses		
Depreciation Expense (403)	309,914	15
Amortization Expense (404-407)		16
Taxes (408)	195,204	17
Total Other Operating Expenses	505,118	
Total Operating Expenses	1,487,408	
NET OPERATING INCOME	221,829	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	2	300	501	3
Total Unmetered Sales to General Customers (460)	2	300	501	
Metered Sales to General Customers (461)				
Residential	3,986	297,750	712,866	4
Commercial	465	257,938	434,071	5
Industrial	37	114,232	166,230	6
Total Metered Sales to General Customers (461)	4,488	669,920	1,313,167	
Private Fire Protection Service (462)	99		34,412	7
Public Fire Protection Service (463)	1		269,603	8
Other Sales to Public Authorities (464)	18	18,992	29,652	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,608	689,212	1,647,335	

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)	269,603	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)	269,603	
Forfeited Discounts (470):		
Customer late payment charges	9,461	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,461	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELLULAR RENT	13,677	8
Total Rents from Water Property (472)	13,677	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,292	10
Other (specify): MISCELLANEOUS INCOME - NORTH SHORE WATER	14,995	11
NORTH SHORE WATER - REIMBURSEMENT OF WHOLESALE SALES	2,460	12
MISCELLANEOUS	17	13
Total Other Water Revenues (474)	38,764	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
SOURCE OF SUPPLY EXPENSES	
Operation Supervision and Engineering (600)	1
Operation Labor and Expenses (601)	2
Purchased Water (602)	3 443,620
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	10
Maintenance of Infiltration Galleries and Tunnels (615)	11
Maintenance of Supply Mains (616)	12
Maintenance of Miscellaneous Water Source Plant (617)	13
Total Source of Supply Expenses	443,620
 PUMPING EXPENSES	
Operation Supervision and Engineering (620)	14
Fuel for Power Production (621)	15
Power Production Labor and Expenses (622)	16
Fuel or Power Purchased for Pumping (623)	17
Pumping Labor and Expenses (624)	18
Expenses Transferred--Credit (625)	19
Miscellaneous Expenses (626)	20
Rents (627)	21
Maintenance Supervision and Engineering (630)	22
Maintenance of Structures and Improvements (631)	23
Maintenance of Power Production Equipment (632)	24
Maintenance of Pumping Equipment (633)	25
Total Pumping Expenses	0
 WATER TREATMENT EXPENSES	
Operation Supervision and Engineering (640)	26
Chemicals (641)	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	49,365	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	1,886	37
Customer Installations Expenses (664)	9,331	38
Miscellaneous Expenses (665)	269	39
Rents (666)	7,200	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,516	43
Maintenance of Transmission and Distribution Mains (673)	229,897	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,220	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	21,121	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	339,805	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	3,767	51
Customer Records and Collection Expenses (903)	49,018	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	52,785	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,311	56
Office Supplies and Expenses (921)	2,404	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	53,777	59
Property Insurance (924)	6,052	60
Injuries and Damages (925)	5,274	61
Employee Pensions and Benefits (926)	22,730	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,528	65
Rents (931)	5,004	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	146,080	
 Total Operation and Maintenance Expenses	982,290	

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		189,265	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,325	2
Net property tax equivalent		181,940	
Social Security		11,137	3
PSC Remainder Assessment		2,127	4
Other (specify): NONE			5
Total tax expense		<u>195,204</u>	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		5.630000				4
Local tax rate	mills		6.860000				5
School tax rate	mills		11.700000				6
Voc. school tax rate	mills		2.120000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.780000				9
Total tax rate	mills		28.300000				10
Less: state credit	mills		1.820000				11
Net tax rate	mills		26.480000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.860000				14
Combined School Tax Rate	mills		13.820000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.680000				17
Total Tax Rate	mills		28.300000				18
Ratio of Local and School Tax to Total	dec.		0.730742				19
Total tax net of state credit	mills		26.480000				20
Net Local and School Tax Rate	mills		19.350049				21
Utility Plant, Jan. 1	\$	14,323,802	14,323,802				22
Materials & Supplies	\$	33,597	33,597				23
Subtotal	\$	14,357,399	14,357,399				24
Less: Plant Outside Limits	\$	4,155,179	4,155,179				25
Taxable Assets	\$	10,202,220	10,202,220				26
Assessment Ratio	dec.		0.958725				27
Assessed Value	\$	9,781,123	9,781,123				28
Net Local & School Rate	mills		19.350049				29
Tax Equiv. Computed for Current Year	\$	189,265	189,265				30
Tax Equivalent per 1994 PSC Report	\$	162,572					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	189,265					34

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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	5,172		3
Total Intangible Plant	5,172	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)	515,249		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	230,618		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	745,867	0	
PUMPING PLANT			
Land and Land Rights (320)	18,939		12
Structures and Improvements (321)	264,176		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,518		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	411,617		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	744,250	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	26,825		21
Structures and Improvements (331)	526,714		22
Water Treatment Equipment (332)	1,455,338	9,858	23
Total Water Treatment Plant	2,008,877	9,858	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,250		24
Structures and Improvements (341)	7,156		25

WATER UTILITY PLANT IN SERVICE (cont.)

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)			5,172	3
Total Intangible Plant	0	0	5,172	
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)			515,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			230,618	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	745,867	
PUMPING PLANT				
Land and Land Rights (320)			18,939	12
Structures and Improvements (321)			264,176	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,518	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			411,617	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	744,250	
WATER TREATMENT PLANT				
Land and Land Rights (330)			26,825	21
Structures and Improvements (331)			526,714	22
Water Treatment Equipment (332)			1,465,196	23
Total Water Treatment Plant	0	0	2,018,735	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,250	24
Structures and Improvements (341)			7,156	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	157,092		26
Transmission and Distribution Mains (343)	6,400,663	616,780	27
Fire Mains (344)	0		28
Services (345)	1,522,341	63,431	29
Meters (346)	1,188,473	66,970	30
Hydrants (348)	775,818	54,678	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,052,793	801,859	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,181		34
Office Furniture and Equipment (391)	27,737		35
Computer Equipment (391.1)	84,925		36
Transportation Equipment (392)	44,499	46,584	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	78,561	1,415	39
Laboratory Equipment (395)	14,461	1,549	40
Power Operated Equipment (396)	59,631		41
Communication Equipment (397)	452,331		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	518		44
Other Tangible Property (399)	0		45
Total General Plant	766,844	49,548	
Total utility plant in service directly assignable	14,323,803	861,265	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,323,803	861,265	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			157,092 26
Transmission and Distribution Mains (343)	43,314		6,974,129 27
Fire Mains (344)			0 28
Services (345)			1,585,772 29
Meters (346)	4,553		1,250,890 30
Hydrants (348)	10,486		820,010 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	58,353	0	10,796,299
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,181 34
Office Furniture and Equipment (391)			27,737 35
Computer Equipment (391.1)			84,925 36
Transportation Equipment (392)			91,083 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			79,976 39
Laboratory Equipment (395)			16,010 40
Power Operated Equipment (396)			59,631 41
Communication Equipment (397)			452,331 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			518 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	816,392
Total utility plant in service directly assignable	58,353	0	15,126,715
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	58,353	0	15,126,715

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	176,097	1.72%	8,862	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	83,101	1.77%	4,082	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	259,198		12,944	
PUMPING PLANT				
Structures and Improvements (321)	104,034	2.43%	6,419	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	32,121	4.42%	2,189	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	326,019	4.42%	18,193	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	462,174		26,801	
WATER TREATMENT PLANT				
Structures and Improvements (331)	321,680	2.50%	13,168	16
Water Treatment Equipment (332)	779,322	3.24%	47,313	17
Total Water Treatment Plant	1,101,002		60,481	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	5,035	2.22%	159	18
Distribution Reservoirs and Standpipes (342)	107,050	2.27%	3,566	19
Transmission and Distribution Mains (343)	1,055,901	0.93%	62,193	20
Fire Mains (344)	0			21
Services (345)	644,956	2.09%	32,480	22
Meters (346)	284,511	5.00%	60,985	23
Hydrants (348)	177,747	1.79%	14,283	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,275,200		173,666	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					184,959	3
314					0	4
315					0	5
316					87,183	6
317					0	7
	0	0	0	0	272,142	
321					110,453	8
322					0	9
323					34,310	10
324					0	11
325					344,212	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	488,975	
331					334,848	16
332					826,635	17
	0	0	0	0	1,161,483	
341					5,194	18
342					110,616	19
343	43,314				1,074,780	20
344					0	21
345					677,436	22
346	4,553				340,943	23
348	10,486	6,416			175,128	24
349					0	25
	58,353	6,416	0	0	2,384,097	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	1,963	2.27%	95	26
Office Furniture and Equipment (391)	24,756	5.88%	437	27
Computer Equipment (391.1)	70,650	25.00%	5,901	28
Transportation Equipment (392)	44,499	10.56%	2,460	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	65,755	6.25%	4,955	31
Laboratory Equipment (395)	8,987	5.88%	896	32
Power Operated Equipment (396)	27,690	6.07%	3,573	33
Communication Equipment (397)	207,627	9.09%	40,264	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	78	10.00%	52	36
Other Tangible Property (399)	0			37
Total General Plant	452,005		58,633	
Total accum. prov. directly assignable	4,549,579		332,525	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,549,579		 332,525	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,058	26
391					25,193	27
391.1					76,551	28
392					46,959	29
393					0	30
394					70,710	31
395					9,883	32
396					31,263	33
397					247,891	34
397.1					0	35
398					130	36
399					0	37
	0	0	0	0	510,638	
	58,353	6,416	0	0	4,817,335	
					0	38
	58,353	6,416	0	0	4,817,335	

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	48,800			48,800	1
February	43,500			43,500	2
March	48,900			48,900	3
April	46,800			46,800	4
May	52,700			52,700	5
June	56,800			56,800	6
July	86,200			86,200	7
August	75,100			75,100	8
September	56,200			56,200	9
October	53,200			53,200	10
November	47,300			47,300	11
December	48,200			48,200	12
Total annual pumpage	663,700	0	0	663,700	
Less: Water sold				689,212	13
Volume pumped but not sold				(25,512)	14
Volume sold as a percent of volume pumped				104%	15
Volume used for water production, water quality and system maintenance				61,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				61,000	19
Volume pumped but unaccounted for				(86,512)	20
Percent of water lost				-13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,280	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
high demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,170	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				3,173,000	28
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					29
Point of Delivery: CORNER OF PORT WASHINGTON AND BENDER ROADS					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)	
KLODE PARK	#1	4,200	50	36	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDPIPE			1
Location	2800 W. ROCHELL AVE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1962			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,750			8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS			10
Year Installed	1962			11
Type	ELECTRIC			12
Horsepower	40			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH EAST	PLANT CLEARWELL	SOUTH EAST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1961	1961	1961	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	56	58	56	6
Total capacity in gallons (actual)	2,277,760	298,571	2,277,760	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	18.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	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	D	2.000	322	0	0	0	322	1	
M	D	3.000	310	0	0	0	310	2	
M	D	4.000	2,847	0	0	0	2,847	3	
P	D	4.000	50	0	0	0	50	4	
M	D	6.000	160,773	182	4,827	0	156,128	5	
P	D	6.000	2,103	85	0	0	2,188	6	
M	D	8.000	127,990	0	1,300	0	126,690	7	
P	D	8.000	9,511	5,987	0	0	15,498	8	
M	D	10.000	20,958	0	0	0	20,958	9	
M	D	12.000	64,532	0	0	0	64,532	10	
M	D	16.000	23,485	0	0	0	23,485	11	
M	D	24.000	70	0	0	0	70	12	
Total Within Municipality			412,951	6,254	6,127	0	413,078		
Total Utility			412,951	6,254	6,127	0	413,078		

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	224	0	0	0	224		1
M	1.000	3,803	0	0	0	3,803		2
M	1.250	187	0	0	0	187		3
M	1.500	80	8	0	0	88		4
M	2.000	119	0	0	0	119		5
M	3.000	16	0	0	0	16		6
M	4.000	17	0	0	0	17	1	7
M	6.000	13	0	0	0	13		8
M	8.000	25	0	0	0	25		9
M	10.000	4	0	0	0	4		10
Total Utility		4,488	8	0	0	4,496	1	

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	4,078	300	0	0	4,378	0	1
0.750	466	0	41	0	425	41	2
1.000	132	0	2	0	130	2	3
1.500	94	2	1	0	95	1	4
2.000	49	3	0	(1)	51	13	5
3.000	40	0	0	1	41	11	6
4.000	10	1	0	0	11	3	7
6.000	2	0	0	0	2	0	8
8.000	0	0	0	0	0	0	9
Total:	4,871	306	44	0	5,133	71	

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	3,665	165	0	0	1	547	4,378	1
0.750	350	64	2	9	0	0	425	2
1.000	30	72	8	1	0	19	130	3
1.500	0	73	16	4	0	2	95	4
2.000	0	41	4	2	1	3	51	5
3.000	0	26	5	7	0	3	41	6
4.000	0	7	2	1	0	1	11	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	0	0	0	0	0	9
Total:	4,045	449	38	24	2	575	5,133	

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	793	17	15		795	2
Total Fire Hydrants	793	17	15	0	795	
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:	159
Number of distribution system valves end of year:	895
Number of distribution valves operated during year:	151

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c# 623 Fuel or Power Purchased for Pumping

The cost of pumping is included in the total cost of water provided to the Utility by the North Shore Water Commission and is included in the amount reported in a/c# 602 Purchased Water.

a/c# 672 Maintenance of Distribution Reservoirs and Standpipes.

Decrease is due to 2000 was the last year of the amortization of water standpipe in the amount of \$46,015.

a/c# 673 Maintenance of Transmission and Distribution of Mains.

Increase due to major main breaks in 2001.

a/c# 923 Outside Services Employed.

Increase due to the write off of the ozone membrane study in the amount of \$42,127. This process is not going to be implemented.

Water Mains (Page W-17)

Water mains added during 2001 were financed by operations or by the City of Glendale and contributed to the Utility.

Water Services (Page W-18)

Services added during 2001 were financed by operations or by the City of Glendale and contributed to the Utility.
