



3014 (02-09-04)

ANNUAL REPORT

OF

Name: GRAFTON WATER & WASTEWATER COMMISSION

Principal Office: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GRAFTON WATER & WASTEWATER COMMISSION

Utility Address: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:

1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

E-mail Address:

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

Name: AARON WORTHMAN

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: MR PETER J. SCHUMACHER

Title: PRESIDENT

Office Address:

GSB - 101 FALLS ROAD
GRAFTON, WI 53024

Telephone: (262) 377 - 5511

Fax Number:

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: AARON WORTHMAN

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 3/1/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:
1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

E-mail Address:

Name of utility commission/committee: Grafton Water & Wastewater Commission

Names of members of utility commission/committee:

- MR MARK J. DUMMANN, SECRETARY
- MR DAVID M. EBERHARDT
- MR DENNIS L. ESSELMANN
- MR RICHARD A. JASINSKI
- MR PETER J. SCHUMACHER, PRESIDENT

Is sewer service rendered by the utility? YES

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?YES

Date of Ordinance: 2/16/1959

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)	1,080,199	1,039,780	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	428,442	494,499	2
Depreciation Expense (403)	224,721	205,972	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	198,199	191,813	5
Total Operating Expenses	851,362	892,284	
Net Operating Income	228,837	147,496	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	228,837	147,496	
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)	135,769	186,597	10
Miscellaneous Nonoperating Income (421)	173,719	410,610	11
Total Other Income	309,488	597,207	
Total Income	538,325	744,703	
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	538,325	744,703	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,236	1,343	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	31,750	34,354	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,986	35,697	
Net Income	505,339	709,006	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,219,069	5,510,063	20
Balance Transferred from Income (433)	505,339	709,006	21
Miscellaneous Credits to Surplus (434)	17,304	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,741,712	6,219,069	

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):		
INTEREST EARNED ON INVESTMENTS	135,769	5
Total (Acct. 419):	135,769	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATING INCOME	173,719	6
Total (Acct. 421):	173,719	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
GAIN ON THE SALE OF LAND	17,304	9
Total (Acct. 434):	17,304	
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):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,080,199	0	0	0	1,080,199	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	1,080,199	0	0	0	1,080,199	

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	183,576		183,576	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	265,942		265,942	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	449,518	0	449,518	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,091,597	10,864,539	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,256,829	2,040,359	2
Net Utility Plant	9,834,768	8,824,180	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,069,442	13,862,658	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,271,983	4,935,669	4
Net Nonutility Property	9,797,459	8,926,989	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,955,976	1,505,267	6
Special Funds (125)	0	0	7
Total Other Property and Investments	11,753,435	10,432,256	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,246	108,283	8
Temporary Cash Investments (132)	1,415,657	2,128,801	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	140,231	133,855	11
Other Accounts Receivable (143)	235,482	210,939	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,968	36,387	14
Materials and Supplies (150)	1,465	4,471	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,826,049	2,622,736	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,999	7,234	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,999	7,234	
Total Assets and Other Debits	23,420,251	21,886,406	

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)	2,744,854	2,744,854	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,741,712	6,219,069	23
Total Proprietary Capital	9,486,566	8,963,923	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	632,018	694,738	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	632,018	694,738	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	283,135	86,810	28
Payables to Municipality (233)	0	8,874	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,402	2,672	32
Other Current and Accrued Liabilities (238)	8,832	8,482	33
Total Current and Accrued Liabilities	294,369	106,838	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	79,108	60,266	36
Total Deferred Credits	79,108	60,266	
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	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,928,190	12,060,641	41
Total Liabilities and Other Credits	23,420,251	21,886,406	

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)	11,234,411	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)	857,186				6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	12,091,597	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,256,829	0	0	0	10
Total Accumulated Provision	2,256,829	0	0	0	
Net Utility Plant	9,834,768	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,040,359				2,040,359	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	224,721				224,721	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,400				8,400	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,304				2,304	10
Other credits (specify):						11
					0	12
Total credits	235,425	0	0	0	235,425	13
Debits during year						14
Book cost of plant retired	17,950				17,950	15
Cost of removal	1,005				1,005	16
Other debits (specify):						17
					0	18
Total debits	18,955	0	0	0	18,955	19
Balance End of Year	2,256,829	0	0	0	2,256,829	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	13,786,686	366,978	15,755	14,137,909	1
Other (specify):					
Construction Work In-Progress	75,972	842,561	268,087	650,446	2
COMPLETED CONSTRUCTION NOT CLASSIF		281,087		281,087	3
Total Nonutility Property (121)	13,862,658	1,490,626	283,842	15,069,442	
Less accum. prov. depr. & amort. (122)	4,935,669	352,070	15,756	5,271,983	4
 Net Nonutility Property	 8,926,989	 1,138,556	 268,086	 9,797,459	

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 for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	1,465	4,471 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	1,465	4,471

**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)				
1997 Advance from Municipality	1,236	428	5,999	1
Total			5,999	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,744,854	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,744,854</u></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)					
1997 General Obligation Debt	10/01/1997	10/01/2010	4.35%	53,200	1
1997 G.O. Debt	10/01/1997	10/01/2003	4.35%	578,818	2
Total for Account 223				632,018	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	198,199	2
Charged electric department expense		3
Charged sewer department expense	3,000	4
Other (explain):		
NONE		5
Total Accruals and other credits	201,199	
Taxes paid during year:		
County, state and local taxes	183,766	6
Social Security taxes	15,968	7
PSC Remainder Assessment	1,465	8
Other (explain):		
NONE		9
Total payments and other debits	201,199	
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)					
1997 General Obligation Debt	2,376	28,297	28,469	2,204	2
1997 G.O. Debt	296	3,453	3,551	198	3
Subtotal	2,672	31,750	32,020	2,402	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,672	31,750	32,020	2,402	

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	5,114,493	0	0	6,946,148	0	12,060,641	1
Add credits during year:							
For Services	85,194			361,962		447,156	2
For Mains	253,820					253,820	3
Other (specify):							
HYDRANTS	54,495					54,495	4
ERC'S AND INTERCEPTORS				112,078		112,078	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	5,508,002	0	0	7,420,188	0	12,928,190	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
CONSTRUCTION ACCOUNT	25	2
DNR EQUIPMENT REPLACEMENT FUND	674,586	3
CAPITAL PROJECTS DEBT PAYMENT ALLOCATION	113,999	4
WATER/SEWER REPLACEMENT ALLOCATION	1,167,366	5
Total (Acct. 124):	1,955,976	
Special Funds (125):		
NONE		6
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	140,231	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	140,231	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	200,363	12
Merchandising, jobbing and contract work		13
Other (specify):		
UNPAID INVOICES	35,119	14
Total (Acct. 143):	235,482	
Receivables from Municipality (145):		
INTERCEPTOR CONNECTION FEES	19,968	15
Total (Acct. 145):	19,968	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED REVENUES	31,543	20
WATER TOWER LAND AGREEMENT	11,609	21
ACCRUED COMPENSATED ABSENCES	35,956	22
Total (Acct. 253):	79,108	

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	11,007,325	0	0	0	11,007,325	1
Materials and Supplies	2,968	0	0	0	2,968	2
Other (specify):						
1/2 OF COMPLETED CONSTRUCTION NOT CLASSIFIED	428,593				428,593	3
Less Average:						
Reserve for Depreciation	2,148,594	0	0	0	2,148,594	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,311,247	0	0	0	5,311,247	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,979,045	0	0	0	3,979,045	
Net Operating Income	228,837	0	0	0	228,837	8
Net Operating Income as a percent of Average Net Rate Base	5.75%	N/A	N/A	N/A	5.75%	

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	2,744,854	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,480,390	3
Other (Specify):		4
Total Average Proprietary Capital	9,225,244	
Net Income		
Net Income	505,339	5
Percent Return on Proprietary Capital	5.48%	

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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Grafton Water and Wastewater Commission

We have compiled the accompanying Annual Report to the Public Service Commission of the Grafton Water and Wastewater Commission, an enterprise fund of the Village of Grafton, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is 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 Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S\ VIRCHOW KRAUSE & CO., LLP

Madison, Wisconsin
March 1, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 3, 2003

Mr. Thomas James Krueger, Utility Director
Grafton Water and Waste Water Commission
P.O. Box 144
1900 9th Avenue
Grafton, WI 53024-0144

2001 Analytical Review DWCCA-2300-PJL

Dear Mr. Krueger:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2300
Grafton.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,030,220	1
Total Sales of Water	1,030,220	
Other Operating Revenues		
Forfeited Discounts (470)	3,883	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	39,200	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,896	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	49,979	
Total Operating Revenues	1,080,199	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	19,673	8
Pumping Expenses (620-625)	105,932	9
Water Treatment Expenses (630-635)	24,962	10
Transmission and Distribution Expenses (640-655)	79,825	11
Customer Accounts Expenses (901-904)	35,588	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	162,462	14
Total Operation and Maintenance Expenses	428,442	
Other Operating Expenses		
Depreciation Expense (403)	224,721	15
Amortization Expense (404-407)		16
Taxes (408)	198,199	17
Total Other Operating Expenses	422,920	
Total Operating Expenses	851,362	
NET OPERATING INCOME	228,837	

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	34	1,551	4,016	2
Industrial				3
Total Unmetered Sales to General Customers (460)	34	1,551	4,016	
Metered Sales to General Customers (461)				
Residential	3,790	240,042	537,014	4
Commercial	208	60,242	105,257	5
Industrial	71	91,985	109,951	6
Total Metered Sales to General Customers (461)	4,069	392,269	752,222	
Private Fire Protection Service (462)	51		21,836	7
Public Fire Protection Service (463)	1		236,849	8
Other Sales to Public Authorities (464)	22	7,224	15,297	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,177	401,044	1,030,220	

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)	236,849	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)	236,849	
Forfeited Discounts (470):		
Customer late payment charges	3,883	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,883	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ANTENNAE LEASE ON WATER TOWER	39,200	8
Total Rents from Water Property (472)	39,200	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,896	10
Other (specify): NONE		11
Total Other Water Revenues (474)	6,896	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	16,668	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,005	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	19,673	
 PUMPING EXPENSES		
Operation Labor (620)	25,773	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	59,753	7
Operation Supplies and Expenses (623)	3,464	8
Maintenance of Pumping Plant (625)	16,942	9
Total Pumping Expenses	105,932	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	11,643	10
Chemicals (631)	11,664	11
Operation Supplies and Expenses (632)	398	12
Maintenance of Water Treatment Plant (635)	1,257	13
Total Water Treatment Expenses	24,962	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	18,861	14
Operation Supplies and Expenses (641)	10,150	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,777	16
Maintenance of Mains (651)	30,111	17
Maintenance of Services (652)	13,192	18
Maintenance of Meters (653)	3,418	19
Maintenance of Hydrants (654)	2,316	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	79,825	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,443	22
Accounting and Collecting Labor (902)	28,261	23
Supplies and Expenses (903)	2,884	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	35,588	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	68,503	27
Office Supplies and Expenses (921)	5,385	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,715	30
Property Insurance (924)	6,054	31
Injuries and Damages (925)	3,754	32
Employee Pensions and Benefits (926)	44,474	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	12,132	35
Transportation Expenses (933)	6,161	36
Maintenance of General Plant (935)	5,284	37
Total Administrative and General Expenses	162,462	
 Total Operation and Maintenance Expenses	 428,442	

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		183,766	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,000	2
Net property tax equivalent		180,766	
Social Security		15,968	3
PSC Remainder Assessment		1,465	4
Other (specify): NONE			5
Total tax expense		198,199	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212900				3
County tax rate	mills		2.221280				4
Local tax rate	mills		7.438240				5
School tax rate	mills		11.985430				6
Voc. school tax rate	mills		2.157080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.014930				10
Less: state credit	mills		1.757180				11
Net tax rate	mills		22.257750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.438240				14
Combined School Tax Rate	mills		14.142510				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.580750				17
Total Tax Rate	mills		24.014930				18
Ratio of Local and School Tax to Total	dec.		0.898639				19
Total tax net of state credit	mills		22.257750				20
Net Local and School Tax Rate	mills		20.001680				21
Utility Plant, Jan. 1	\$	10,864,539	10,864,539				22
Materials & Supplies	\$	4,471	4,471				23
Subtotal	\$	10,869,010	10,869,010				24
Less: Plant Outside Limits	\$	1,089,212	1,089,212				25
Taxable Assets	\$	9,779,798	9,779,798				26
Assessment Ratio	dec.		0.939440				27
Assessed Value	\$	9,187,533	9,187,533				28
Net Local & School Rate	mills		20.001680				29
Tax Equiv. Computed for Current Year	\$	183,766	183,766				30
Tax Equivalent per 1994 PSC Report	\$	147,252					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	183,766					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	28,994		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)	204,821		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	233,815	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	226,933		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	206,894		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	433,827	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	192,804		22
Water Treatment Equipment (332)	451,841		23
Total Water Treatment Plant	644,645	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,919		24
Structures and Improvements (341)	0		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)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			28,994	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)			204,821	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	233,815	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			226,933	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			206,894	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	433,827	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			192,804	22
Water Treatment Equipment (332)			451,841	23
Total Water Treatment Plant	0	0	644,645	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	380		13,539	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	660,859		26
Transmission and Distribution Mains (343)	6,265,928	242,555	27
Fire Mains (344)	0		28
Services (345)	1,155,310	84,569	29
Meters (346)	300,783	52,378	30
Hydrants (348)	653,573	63,155	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,050,372	442,657	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	169,734		34
Office Furniture and Equipment (391)	28,188	179	35
Computer Equipment (391.1)	135,918	2,875	36
Transportation Equipment (392)	43,550	10,274	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,508		39
Laboratory Equipment (395)	1,978	854	40
Power Operated Equipment (396)	0	2,750	41
Communication Equipment (397)	18,690	4,950	42
SCADA Equipment (397.1)	7,655		43
Miscellaneous Equipment (398)	5,359	7,963	44
Other Tangible Property (399)	0		45
Total General Plant	417,580	29,845	
Total utility plant in service directly assignable	10,780,239	472,502	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,780,239	472,502	

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)			660,859 26
Transmission and Distribution Mains (343)			6,508,483 27
Fire Mains (344)			0 28
Services (345)	125		1,239,754 29
Meters (346)	3,047		350,114 30
Hydrants (348)	1,486		715,242 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,038	0	9,487,991
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			169,734 34
Office Furniture and Equipment (391)			28,367 35
Computer Equipment (391.1)	4,141		134,652 36
Transportation Equipment (392)	9,151		44,673 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,508 39
Laboratory Equipment (395)			2,832 40
Power Operated Equipment (396)			2,750 41
Communication Equipment (397)			23,640 42
SCADA Equipment (397.1)			7,655 43
Miscellaneous Equipment (398)			13,322 44
Other Tangible Property (399)			0 45
Total General Plant	13,292	0	434,133
Total utility plant in service directly assignable	18,330	0	11,234,411
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,330	0	11,234,411

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			40,177	40,177	1
February			35,991	35,991	2
March			40,531	40,531	3
April			36,004	36,004	4
May			39,635	39,635	5
June			40,703	40,703	6
July			50,646	50,646	7
August			48,403	48,403	8
September			37,269	37,269	9
October			37,292	37,292	10
November			34,434	34,434	11
December			35,285	35,285	12
Total annual pumpage	0	0	476,370	476,370	
Less: Water sold				401,044	13
Volume pumped but not sold				75,326	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,167	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,167	19
Volume pumped but unaccounted for				72,159	20
Percent of water lost				15%	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.)				2,494	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
Dry weather/summer sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				768	26
Date of minimum: 5/27/2001					27
Total KWH used for pumping for the year				810,312	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2 - 906 FALLS STREET	2	518	12	492,500	Yes	1
WELL #3 - 1980 WASHINGTON ST.	3	1,100	12	721,400	Yes	2
WELL #4 - 438 9TH AVENUE	4	496	19	421,200	Yes	3
WELL #5 - 1501 1ST AVENUE	5	578	19	838,100	Yes	4
WELL #6 - 215 OAK STREET	6	578	19	1,434,200	Yes	5
WELL #7 - 1473 FALLS ROAD	7	567	15	1,062,700	Yes	6
WELL #1 - 915 NORTH STREET	Abandoned 9/00	0	0	0	No	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	906 FALLS STREET 980 WASHINGTON STREET		438 9TH AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	AMERICAN	LAYNE	LAYNE	5
Year Installed	1997	1996	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	343	505	502	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	U.S. MOTOR	9 10
Year Installed	1972	1996	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4 BOOSTER	WELL #5	WELL #5 BOOSTER	14
Location	438 9TH AVENUE	1501 1ST AVENUE	1501 1ST AVENUE	15
Purpose	B	P	B	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1991	1971	1991	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	540	581	600	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	U.S. MOTOR	22 23
Year Installed	1991	1971	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	50	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #7 ZONE TRANSFER STATION		1
Location	215 OAK STREET	1473 FALLS ROAD	915 NORTH STREET	2
Purpose	P	P	P B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AURORA PUMP	5
Year Installed	1974	1993	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	975	732	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U.S. ELECTRICAL	9 10
Year Installed	1974	1993	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	20	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1960	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	112	120	6
Total capacity in gallons (actual)	200,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

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	WELL #4 RESERVOIR	WELL #5 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	23,000	23,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	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.)	0.8060	0.8060	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	D	4.000	2,916	0	0	0	2,916	1
M	D	6.000	107,251	0	0	0	107,251	2
P	D	6.000	4,000	0	0	0	4,000	3
M	D	8.000	60,854	0	0	0	60,854	4
P	D	8.000	61,217	6,518	0	0	67,735	5
M	D	10.000	8,227	0	0	0	8,227	6
P	D	10.000	3,184	0	0	0	3,184	7
M	T	12.000	5,258	0	0	0	5,258	8
P	T	12.000	33,809	548	0	0	34,357	9
M	T	16.000	2,037	0	0	0	2,037	10
P	T	16.000	335	0	0	0	335	11
Total Within Municipality			289,088	7,066	0	0	296,154	
P	D	8.000	10,918	0	0	0	10,918	12
P	T	12.000	6,571	0	0	0	6,571	13
Total Outside of Municipality			17,489	0	0	0	17,489	
Total Utility			306,577	7,066	0	0	313,643	

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	987	0	0	0	987		1
M	1.000	1,736	0	5	0	1,731		2
P	1.000		7			7		3
P	1.250	98	58	0	0	156		4
M	1.250	35	0	0	0	35		5
P	1.500	42	12	0	0	54		6
M	1.500	68	0	0	0	68		7
P	2.000	53	0	0	0	53		8
M	2.000	41	0	0	0	41		9
M	3.000	1	0	0	0	1		10
M	4.000	22	0	0	0	22		11
P	6.000	33	0	0	0	33		12
M	6.000	6	0	0	0	6		13
P	8.000	3	0	0	0	3		14
M	8.000	3	0	0	0	3		15
P	10.000	1	0	0	0	1		16
Total Utility		3,129	77	5	0	3,201	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,904	242	42	0	4,104	215	1
1.000	84	4	1	3	90	6	2
1.250	17	0	1	(1)	15	0	3
1.500	52	3		0	55	0	4
2.000	51	0	0	(2)	49	0	5
3.000	12	1	0	1	14	0	6
4.000	3	1	1	0	3	0	7
6.000	2	0	0	0	2	0	8
Total:	4,125	251	45	1	4,332	221	

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	3,877	84	19	3	6	115	4,104	1
1.000	8	46	20	7	0	9	90	2
1.250	0	13	0	1	0	1	15	3
1.500	0	34	13	1	0	7	55	4
2.000	0	30	13	3	0	3	49	5
3.000	0	2	2	6	0	4	14	6
4.000	0	0	2	1	0	0	3	7
6.000	0	0	1	1	0	0	2	8
Total:	3,885	209	70	23	6	139	4,332	

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	10				10	1
Within Municipality	508	20	3		525	2
Total Fire Hydrants	518	20	3	0	535	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 917
 Number of distribution system valves end of year: 1,338
 Number of distribution valves operated during year: 283

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - 2000 expenses were higher than 2001 due to well pump modifications performed on well #4 and #5. Other 2000 expenses included contract repainting and recoating work performed at wells #3 and #5.

Account 650 - 2000 expenses were higher than 2001 due to maintenance relating to a water tower.

Account 651 - 2000 expenses were higher than 2001 due to increased maintenance relating to water mains.

Account 923 - 2000 expenses were higher than 2001 due to a Water System Master Plan Update Project undertaken in 2000.

Account 930 - 2001 expenses increased due to costs associated with equipment safety training.

Water Mains (Page W-15)

Water main additions were paid for by developers.

Water Services (Page W-16)

Water service additions were paid for by developers.

Meters (Page W-17)

The Water Utility has two customers with 6" meters that were not tested during 2001. Utility personnel have normally had the 6" meters tested by contractor every two years along with other large meters requiring testing on a two year basis. The Utility will correct its testing schedule as required by PSC regulation.

Hydrants and Distribution System Valves (Page W-18)

During 2001, valves in Quadrants #1 and #3 were exercised. Specifically, in Quadrant #1, valves north of North Street and west of the Milwaukee River were exercised; and in Quadrant #3, valves south of Washington Street between the Milwaukee River and Cheyenne Avenue were exercised. On a quadrant basis, the valve count is not always equivalent to the goal of 50% each year.

Hydrant additions were paid for by developers.
