



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, 2002 **WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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 KLUG

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 EXT

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 EXT

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: 2/27/2003

Period covered by most recent audit: 1/1/02-12/31/02

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)	1,779,621	1,709,237	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,080,433	982,290	2
Depreciation Expense (403)	317,296	309,914	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	202,162	195,204	5
Total Operating Expenses	1,599,891	1,487,408	
Net Operating Income	179,730	221,829	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	179,730	221,829	
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)	9,754	41,558	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,754	41,558	
Total Income	189,484	263,387	
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	189,484	263,387	
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)	33,039	41,292	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	33,039	41,292	
Net Income	156,445	222,095	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,991,194	5,019,099	20
Balance Transferred from Income (433)	156,445	222,095	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	250,000	25
Total Unappropriated Earned Surplus End of Year (216)	4,897,639	4,991,194	

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	9,754	5
Total (Acct. 419):	9,754	
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

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	1,779,621	0	0	0	1,779,621	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	1,779,621	0	0	0	1,779,621	

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	173,799		173,799	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	7,314		7,314	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	202		202	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	181,315	0	181,315	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,714,999	15,182,820	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,122,293	4,817,335	2
Net Utility Plant	10,592,706	10,365,485	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,592,706	10,365,485	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,944	7,944	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,797	4,674	6
Net Nonutility Property	3,147	3,270	
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	3,147	3,270	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,962	15,284	10
Special Deposits (132-134)	288,392	234,950	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	302,529	637,142	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	40,277	39,435	15
Other Accounts Receivable (143)	42,720	39,258	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	408,691	328,613	18
Materials and Supplies (151-163)	47,005	35,027	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	286,980	279,846	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,437,706	1,609,705	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	12,033,559	11,978,460	

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)	1,598,542	1,566,957	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,897,639	4,991,194	28
Total Proprietary Capital	6,496,181	6,558,151	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	693,876	886,544	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	693,876	886,544	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	144,211	17,134	33
Payables to Municipality (233)	732,895	550,844	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	7,505	8,890	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	2,902	3,306	41
Total Current and Accrued Liabilities	887,513	580,174	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	46,833	44,435	44
Total Deferred Credits	46,833	44,435	
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	12,033,559	11,978,460	

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)	15,530,312	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)	184,687				7
Total Utility Plant	15,714,999	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,122,293	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	5,122,293	0	0	0	
Net Utility Plant	10,592,706	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	4,817,335				4,817,335	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	317,296				317,296	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,422				20,422	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	4,916				4,916	9
Salvage	8,114				8,114	10
Other credits (specify):						11
					0	12
Total credits	350,748	0	0	0	350,748	13
Debits during year						14
Book cost of plant retired	44,446				44,446	15
Cost of removal	1,344				1,344	16
Other debits (specify):						17
					0	18
Total debits	45,790	0	0	0	45,790	19
Balance End of Year	5,122,293	0	0	0	5,122,293	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)	4,674	123		4,797	3
Net Nonutility Property	3,270	(123)	0	3,147	

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)	47,005	35,027 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	47,005	35,027

**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	1,566,957	1
Changes during year (explain):		
METER CONTRIBUTION SEWER 50/50 SPLIT IN COST	3,973	2
SILVER SPRING/GREEN BAY AVE. WATERMAIN RELOCATION PROJECT CONTRIBUTI	27,612	3
Balance end of year	<u>1,598,542</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
Net amount of bonds outstanding December 31:				<u><u>0</u></u>

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	06/01/1999	04/01/2009	3.93%	262,608	1
GENERAL OBLIGATION NOTES	06/15/1998	04/01/2008	4.38%	431,268	2
Total for Account 223				693,876	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	202,162	2
Charged electric department expense		3
Charged sewer department expense	7,392	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>209,554</u>	
Taxes paid during year:		
County, state and local taxes	197,390	6
Social Security taxes	10,544	7
PSC Remainder Assessment	1,620	8
Other (explain):		
NONE		9
Total payments and other debits	<u>209,554</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
1995 - \$108,000 GO NOTES	0			0	3
1996 - \$175,000 GO NOTES	408	2,042	2,450	0	4
1998 - \$2,675,000 GO NOTES	5,392	19,642	20,284	4,750	5
1999 - \$4,045,000 GO NOTES	3,090	11,355	11,690	2,755	6
Subtotal	8,890	33,039	34,424	7,505	
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	8,890	33,039	34,424	7,505	

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	10	7
EMERGENCY FUND	11,500	8
MAINTENANCE FUND	276,882	9
Total (Acct. 134):	288,392	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,277	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	40,277	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	25,977	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	10,041	17
DUE FROM CUSTOMERS - ENVIRONMENTAL FEES	6,498	18
OTHER ACCOUNT RECEIVABLE	204	19
Total (Acct. 143):	42,720	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	115,570	20
RECEIVABLE FROM CITY OF GLENDALE	85,793	21
SEWER FUND FROM CITY	66,018	22
OVERPAYMENT OF TAXES	141,310	23
Total (Acct. 145):	408,691	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
STORM FEES FOR CITY	131,964	30
ENVIRONMENTAL FEES FOR CITY	51,066	31
PAYABLE TO CITY OF GLENDALE - PROJECT COSTS AND PAYROLL	549,865	32
Total (Acct. 233):	732,895	
Other Deferred Credits (253):		
DEFERRED SICK PAY AND VACATION	46,833	33
Total (Acct. 253):	46,833	

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	15,328,513	0	0	0	15,328,513	1
Materials and Supplies	41,016	0	0	0	41,016	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	4,969,814	0	0	0	4,969,814	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	6,490,559	0	0	0	6,490,559	
Net Operating Income	179,730	0	0	0	179,730	8
Net Operating Income as a percent of Average Net Rate Base	2.77%	N/A	N/A	N/A	2.77%	

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	1,582,749	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,944,416	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,527,165	
Net Income		
Net Income	156,445	5
Percent Return on Proprietary Capital	2.40%	

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 September 5, 2002 the Utility was granted authority to increase rates by 3.0% 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 \$51,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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, 2002 and 2001 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

Milwaukee, Wisconsin
February 27, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/16/04, no response, add to 2003.
July 31, 2003

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

Re: 2002 Analytical Review DWCCA-2260-ELE

Dear Ms. Klug:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 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 F-19, an amount is reported in Account 145 as "receivables from city of Glendale." Please provide more detail regarding this amount, such as a short list.
2. On Page W-7, an "other tax rate, non-local" is reported. Please provide an explanation of this tax rate. Please review footnote 5 to Page W-7 which indicates that "other tax rate" should be explained (this refers to local and non-local).
3. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported in the Net Utility Plant schedule, Page F-7 of the 2001 annual report. The difference appears to be construction work in progress. Please review footnote 4 to Page W-7, which indicates that construction work in progress should be included in the property tax equivalent calculation.

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,

FINANCIAL SECTION FOOTNOTES

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

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters2260
Glendale.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,725,403	1
Total Sales of Water	1,725,403	
Other Operating Revenues		
Forfeited Discounts (470)	6,907	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	14,827	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	32,484	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	54,218	
Total Operating Revenues	1,779,621	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	455,829	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	431,328	11
Customer Accounts Expenses (901-905)	64,129	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	129,147	14
Total Operation and Maintenance Expenses	1,080,433	
Other Operating Expenses		
Depreciation Expense (403)	317,296	15
Amortization Expense (404-407)		16
Taxes (408)	202,162	17
Total Other Operating Expenses	519,458	
Total Operating Expenses	1,599,891	
NET OPERATING INCOME	179,730	

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	176	267	3
Total Unmetered Sales to General Customers (460)	2	176	267	
Metered Sales to General Customers (461)				
Residential	3,986	308,935	761,029	4
Commercial	466	263,245	458,777	5
Industrial	37	105,837	160,625	6
Total Metered Sales to General Customers (461)	4,489	678,017	1,380,431	
Private Fire Protection Service (462)	103		34,840	7
Public Fire Protection Service (463)	1		279,088	8
Other Sales to Public Authorities (464)	18	18,766	30,777	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,613	696,959	1,725,403	

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)	279,088	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)	279,088	
Forfeited Discounts (470):		
Customer late payment charges	6,907	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,907	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELLULAR RENT	14,827	8
Total Rents from Water Property (472)	14,827	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,451	10
Other (specify):		
NORTH SHORE WATER COMMISSION - WELL TESTING	442	11
MISCELLANEOUS INCOME - PROCEEDS FROM BANKRUPTCY CLAIM	435	12
NORTH SHORE WATER - WHOLESALE SALES	4,906	13
NORTH SHORE WATER COMMISSION - LAB ANALYSIS	3,440	14
NORTH SHORE WATER COMMISSION - INS. DIVIDEND AND REFUND	920	15
NORTH SHORE WATER COMMISSION - ENERGY REBATE	2,890	16
Total Other Water Revenues (474)	32,484	
Amortization of Construction Grants (475):		
NONE		17
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)	455,829 3
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	455,829
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)	49,174	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	2,751	37
Customer Installations Expenses (664)	9,061	38
Miscellaneous Expenses (665)	391	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)	5,650	43
Maintenance of Transmission and Distribution Mains (673)	330,146	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,652	46
Maintenance of Meters (676)	3,569	47
Maintenance of Hydrants (677)	14,734	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses		431,328
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	2,818	51
Customer Records and Collection Expenses (903)	61,311	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	64,129	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	55,891	56
Office Supplies and Expenses (921)	2,895	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,550	59
Property Insurance (924)	7,367	60
Injuries and Damages (925)	6,591	61
Employee Pensions and Benefits (926)	36,952	62
Regulatory Commission Expenses (928)	29	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,868	65
Rents (931)	5,004	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	129,147	
 Total Operation and Maintenance Expenses	 1,080,433	

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		197,393	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,395	2
Net property tax equivalent		189,998	
Social Security		10,544	3
PSC Remainder Assessment		1,620	4
Other (specify): NONE			5
Total tax expense		<u>202,162</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		0.220000				3
County tax rate	mills		5.500000				4
Local tax rate	mills		6.960000				5
School tax rate	mills		11.570000				6
Voc. school tax rate	mills		2.170000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.840000				9
Total tax rate	mills		28.260000				10
Less: state credit	mills		1.730000				11
Net tax rate	mills		26.530000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.960000				14
Combined School Tax Rate	mills		13.740000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.700000				17
Total Tax Rate	mills		28.260000				18
Ratio of Local and School Tax to Total	dec.		0.732484				19
Total tax net of state credit	mills		26.530000				20
Net Local and School Tax Rate	mills		19.432803				21
Utility Plant, Jan. 1	\$	15,126,714	15,126,714				22
Materials & Supplies	\$	35,027	35,027				23
Subtotal	\$	15,161,741	15,161,741				24
Less: Plant Outside Limits	\$	4,183,460	4,183,460				25
Taxable Assets	\$	10,978,281	10,978,281				26
Assessment Ratio	dec.		0.925258				27
Assessed Value	\$	10,157,742	10,157,742				28
Net Local & School Rate	mills		19.432803				29
Tax Equiv. Computed for Current Year	\$	197,393	197,393				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)	\$	197,393					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)	1,465,196	22,128	23
Total Water Treatment Plant	2,018,735	22,128	
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)			1,487,324	23
Total Water Treatment Plant	0	0	2,040,863	
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)	6,974,129	319,093	27
Fire Mains (344)	0		28
Services (345)	1,585,772	18,102	29
Meters (346)	1,250,890	8,305	30
Hydrants (348)	820,010	56,786	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,796,299	402,286	
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	23,629	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	816,392	23,629	
Total utility plant in service directly assignable	15,126,715	448,043	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,126,715	448,043	

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)	24,729		7,268,493 27
Fire Mains (344)			0 28
Services (345)			1,603,874 29
Meters (346)	14,975		1,244,220 30
Hydrants (348)	3,439		873,357 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	43,143	0	11,155,442
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)			108,554 36
Transportation Equipment (392)			91,083 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	1,303		78,673 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	1,303	0	838,718
Total utility plant in service directly assignable	44,446	0	15,530,312
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	44,446	0	15,530,312

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)	184,959	1.72%	8,863	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	87,183	1.77%	4,082	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	272,142		12,945	
PUMPING PLANT				
Structures and Improvements (321)	110,453	2.43%	6,419	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	34,310	4.42%	2,189	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	344,212	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	488,975		26,801	
WATER TREATMENT PLANT				
Structures and Improvements (331)	334,848	2.50%	13,168	16
Water Treatment Equipment (332)	826,635	3.24%	47,831	17
Total Water Treatment Plant	1,161,483		60,999	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	5,194	2.22%	159	18
Distribution Reservoirs and Standpipes (342)	110,616	2.27%	3,566	19
Transmission and Distribution Mains (343)	1,074,780	0.93%	66,228	20
Fire Mains (344)	0			21
Services (345)	677,436	2.09%	33,332	22
Meters (346)	340,943	5.00%	62,378	23
Hydrants (348)	175,128	1.79%	15,156	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,384,097		180,819	

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					193,822	3
314					0	4
315					0	5
316					91,265	6
317					0	7
	0	0	0	0	285,087	
321					116,872	8
322					0	9
323					36,499	10
324					0	11
325					362,405	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	515,776	
331					348,016	16
332					874,466	17
	0	0	0	0	1,222,482	
341					5,353	18
342					114,182	19
343	24,729				1,116,279	20
344					0	21
345					710,768	22
346	14,975				388,346	23
348	3,439	1,344	8,114		193,615	24
349					0	25
	43,143	1,344	8,114	0	2,528,543	

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)	2,058	2.27%	95	26
Office Furniture and Equipment (391)	25,193	5.88%	437	27
Computer Equipment (391.1)	76,551	25.00%	8,854	28
Transportation Equipment (392)	46,959	10.56%	4,919	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	70,710	6.25%	1,936	31
Laboratory Equipment (395)	9,883	5.88%	941	32
Power Operated Equipment (396)	31,263	6.07%	3,572	33
Communication Equipment (397)	247,891	9.09%	40,264	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	130	10.00%	52	36
Other Tangible Property (399)	0			37
Total General Plant	510,638		61,070	
Total accum. prov. directly assignable	4,817,335		342,634	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,817,335		342,634	

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					2,153	26
391					25,630	27
391.1					85,405	28
392					51,878	29
393					0	30
394	1,303				71,343	31
395					10,824	32
396					34,835	33
397					288,155	34
397.1					0	35
398					182	36
399					0	37
	1,303	0	0	0	570,405	
	44,446	1,344	8,114	0	5,122,293	
					0	38
	44,446	1,344	8,114	0	5,122,293	

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	56,500			56,500	1
February	41,400			41,400	2
March	44,900			44,900	3
April	45,300			45,300	4
May	51,900			51,900	5
June	59,900			59,900	6
July	89,000			89,000	7
August	78,600			78,600	8
September	60,100			60,100	9
October	51,800			51,800	10
November	46,400			46,400	11
December	49,800			49,800	12
Total annual pumpage	675,600	0	0	675,600	
Less: Water sold				696,959	13
Volume pumped but not sold				(21,359)	14
Volume sold as a percent of volume pumped				103%	15
Volume used for water production, water quality and system maintenance				60,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				60,000	19
Volume pumped but unaccounted for				(81,359)	20
Percent of water lost				-12%	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.)				3,860	23
Date of maximum: 8/1/2002					24
Cause of maximum:					25
Hot weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				300	26
Date of minimum: 3/31/2002					27
Total KWH used for pumping for the year				3,196,800	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)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
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
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1961	1961	1961	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	56	58	56	9
				10
Total capacity in gallons (actual)	2,277,760	298,571	2,277,760	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	18
				19
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	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

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	156,128	0	147	0	155,981	5	
P	D	6.000	2,188	18	20	0	2,186	6	
M	D	8.000	126,690	0	1,515	0	125,175	7	
P	D	8.000	15,498	1,717	0	0	17,215	8	
M	D	10.000	20,958	0	1,100	0	19,858	9	
M	D	12.000	64,532	205	205	0	64,532	10	
P	D	12.000	0	1,176			1,176	11	
M	D	16.000	23,485	0	0	0	23,485	12	
M	D	24.000	70	0	0	0	70	13	
Total Within Municipality			413,078	3,116	2,987	0	413,207		
Total Utility			413,078	3,116	2,987	0	413,207		

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	88	0	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		4,496	0	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 (a).
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	4,378	0	0	0	4,378	0	1
0.750	425	0	148	0	277	148	2
1.000	130	0	2	0	128	4	3
1.500	95	5	0	0	100	6	4
2.000	51	0	0	0	51	9	5
3.000	41	0	0	0	41	16	6
4.000	11	1	0	0	12	7	7
6.000	2	0	0	0	2	2	8
8.000	0	0	0	0	0	0	9
Total:	5,133	6	150	0	4,989	192	

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	199	67	2	9	0	0	277	2
1.000	29	71	8	1	0	19	128	3
1.500	1	74	16	4	0	5	100	4
2.000	0	42	5	2	1	1	51	5
3.000	0	24	5	7	1	4	41	6
4.000	0	6	2	1	1	2	12	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	0	0	0	0	0	9
Total:	3,894	450	39	24	4	578	4,989	

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	795	13	13	0	795	2
Total Fire Hydrants	795	13	13	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:	231
Number of distribution system valves end of year:	898
Number of distribution valves operated during year:	414

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #623 - All pumping expenses are borne by the North Shore Water Commission and the entire cost of providing water, including pumping costs are included in A/C #602 Purchased Water

A/C #673 - Maintenance of transmission and distribution mains increase due to continued major main breaks in 2002.

A/C #903 - Customer records and collection expenses increase due to increase in service contracts for data storage.

A/C #923 - Outside services employed decrease due to write-off of the ozone membrane study in the amount of \$42,127 in 2001.

A/C #926 - Employee pensions and benefits increase due primarily to higher health insurance costs.

Pumping and Purchased Water Statistics (Page W-12)

It appears that the quantities of water purchased from North Shore Water Commission is not accurate resulting in a negative percent of water lost.

Water Mains (Page W-17)

Water mains added during 2002 were financed by operations or by the City of Glendale and contributed to the utility.

Water Services (Page W-18)

There were no service additions in 2002. The costs incurred were for reconnections and were financed by operations.
