



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GREENDALE WATER UTILITYPrincipal Office: 6500 NORTHWAY
GREENDALE, WI 53129-0257For 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: GREENDALE WATER UTILITY

Utility Address: 6500 NORTHWAY
GREENDALE, WI 53129-0257

When was utility organized? 1/1/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOSEPH MURRAY
Title: VILLAGE MANAGER

Office Address:
6500 NORTHWAY
GREENDALE, WI 53129-0257

Telephone: (414) 423 - 2100

Fax Number: (414) 423 - 2107

E-mail Address:

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

Name: MR DONALD VILIONE
Title: CPA

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

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

Name: SCOTT LEONARD
Title: VILLAGE PRESIDENT

Office Address:
6500 NORTHWAY
GREENDALE, WI 53129-0257

Telephone: (414) 423 - 2100

Fax Number: (414) 423 - 2107

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: MR DONALD VILIONE

Title: CPA

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 3/7/2002

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

Names and titles of utility management including manager or superintendent:

Name: JOHN CAMPION

Title: SUPERINTENDENT OF WATER AND SEWER UTILITY

Office Address:

6500 NORTHWAY
GREENDALE, WI 53129-0257

Telephone: (414) 423 - 2100

Fax Number: (414) 423 - 2107

E-mail Address:

Name: MR JOSEPH MURRAY

Title: VILLAGE MANAGER

Office Address:

6500 NORTHWAY
GREENDALE, WI 53129-0257

Telephone: (414) 423 - 2100

Fax Number: (414) 423 - 2107

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JOSEPH MURRAY, VILLAGE MANAGER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,297,090	1,229,971	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	932,127	886,754	2
Depreciation Expense (403)	86,660	94,641	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	149,314	146,911	5
Total Operating Expenses	1,168,101	1,128,306	
Net Operating Income	128,989	101,665	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	128,989	101,665	
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)	94,257	89,769	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	94,257	89,769	
Total Income	223,246	191,434	
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	223,246	191,434	
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)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	223,246	191,434	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,915,703	1,724,269	20
Balance Transferred from Income (433)	223,246	191,434	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,138,949	1,915,703	

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 AND DIVIDEND EARNINGS	94,257	5
Total (Acct. 419):	94,257	
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):		
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 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	1,297,090	0	0	0	1,297,090	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	1,297,090	0	0	0	1,297,090	

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	176,694		176,694	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	176,694	0	176,694	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,023,858	6,016,153	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,170,568	2,071,741	2
Net Utility Plant	3,853,290	3,944,412	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	3,853,290	3,944,412	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
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	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	643,878	1,581,192	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,266,673		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	135,007	136,210	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	25,642	26,173	18
Materials and Supplies (151-163)	7,711	7,711	19
Prepayments (165)	3,451	2,597	20
Interest and Dividends Receivable (171)	22,937	28,081	21
Accrued Utility Revenues (173)	102,078	97,065	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,207,377	1,879,029	
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	6,060,667	5,823,441	

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)	51,545	51,545	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,138,949	1,915,703	28
Total Proprietary Capital	2,190,494	1,967,248	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	66,475	61,735	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	9,240		41
Total Current and Accrued Liabilities	75,715	61,735	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
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)	3,794,458	3,794,458	49
Total Liabilities and Other Credits	6,060,667	5,823,441	

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)	6,023,858	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	6,023,858	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,170,568	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	2,170,568	0	0	0	
Net Utility Plant	3,853,290	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	2,071,741				2,071,741	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	86,660				86,660	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,773				6,773	6
Accruals charged other						7
accounts (specify):						8
Transportation Depreciation Allow.	9,874				9,874	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	103,307	0	0	0	103,307	13
Debits during year						14
Book cost of plant retired	4,480				4,480	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	4,480	0	0	0	4,480	19
Balance End of Year	2,170,568	0	0	0	2,170,568	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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<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)	7,711	7,711 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	7,711	7,711

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	51,545	1
Changes during year (explain):		
NONE	0	2
Balance end of year	51,545	

BONDS (ACCTS. 221 AND 222)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	149,314	2
Charged electric department expense		3
Charged sewer department expense	3,058	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>152,372</u>	
Taxes paid during year:		
County, state and local taxes	137,736	6
Social Security taxes	13,167	7
PSC Remainder Assessment	1,469	8
Other (explain):		
NONE		9
Total payments and other debits	<u>152,372</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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	3,794,458	0	0	0	0	3,794,458	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,794,458	0	0	0	0	3,794,458	
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):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	135,007	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	135,007	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
DELINQUENT UTILITIES ON TAX ROLL	25,642	16
Total (Acct. 145):	25,642	
Prepayments (165):		
MISCELLANEOUS	3,451	17
Total (Acct. 165):	3,451	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

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	6,020,005	0	0	0	6,020,005	1
Materials and Supplies	7,711	0	0	0	7,711	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,121,154	0	0	0	2,121,154	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,794,458	0	0	0	3,794,458	6
Other (specify):					0	7
Average Net Rate Base	112,104	0	0	0	112,104	
Net Operating Income	128,989	0	0	0	128,989	8
Net Operating Income as a percent of Average Net Rate Base	115.06%	N/A	N/A	N/A	115.06%	

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	51,545	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,027,326	3
Other (Specify):		4
Total Average Proprietary Capital	2,078,871	
Net Income		
Net Income	223,246	5
Percent Return on Proprietary Capital	10.74%	

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

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Village Board
Greendale, Wisconsin

We have compiled the accompanying PSC Report of the Village of Greendale Water Utility, an enterprise fund of the Village of Greendale, as of and for the year ended December 31, 2001 and 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin
March 7, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,237,725	1
Total Sales of Water	1,237,725	
Other Operating Revenues		
Forfeited Discounts (470)	5,692	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	50,540	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,133	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	59,365	
Total Operating Revenues	1,297,090	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	625,109	8
Pumping Expenses (620-633)	33,331	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	138,652	11
Customer Accounts Expenses (901-905)	36,076	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	98,959	14
Total Operation and Maintenance Expenses	932,127	
Other Operating Expenses		
Depreciation Expense (403)	86,660	15
Amortization Expense (404-407)		16
Taxes (408)	149,314	17
Total Other Operating Expenses	235,974	
Total Operating Expenses	1,168,101	
NET OPERATING INCOME	128,989	

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				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,294	335,307	748,671	4
Commercial	405	102,641	193,566	5
Industrial	35	14,472	21,335	6
Total Metered Sales to General Customers (461)	4,734	452,420	963,572	
Private Fire Protection Service (462)	39		9,483	7
Public Fire Protection Service (463)	1		242,664	8
Other Sales to Public Authorities (464)	21	9,430	22,006	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,795	461,850	1,237,725	

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)	242,664	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)	242,664	
Forfeited Discounts (470):		
Customer late payment charges	5,692	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,692	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL	50,540	8
Total Rents from Water Property (472)	50,540	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,759	10
Other (specify): MISCELLANEOUS	1,374	11
Total Other Water Revenues (474)	3,133	
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 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)	622,533	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)	2,576	13
Total Source of Supply Expenses	625,109	
 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)	20,422	17
Pumping Labor and Expenses (624)	205	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)	12,704	25
Total Pumping Expenses	33,331	
 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)	26,625	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,134	43
Maintenance of Transmission and Distribution Mains (673)	74,408	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,124	46
Maintenance of Meters (676)	27,722	47
Maintenance of Hydrants (677)	3,422	48
Maintenance of Miscellaneous Plant (678)	217	49
Total Transmission and Distribution Expenses		138,652
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	6,929	51
Customer Records and Collection Expenses (903)	28,890	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)	257	54
Total Customer Accounts Expenses	36,076	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,895	56
Office Supplies and Expenses (921)	1,326	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,554	59
Property Insurance (924)	2,565	60
Injuries and Damages (925)	5,720	61
Employee Pensions and Benefits (926)	51,805	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	11,084	65
Rents (931)	8,010	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	98,959	
 Total Operation and Maintenance Expenses	 932,127	

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		137,736	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,058	2
Net property tax equivalent		134,678	
Social Security		13,167	3
PSC Remainder Assessment		1,469	4
Other (specify): NONE			5
Total tax expense		149,314	

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		0.201011				3
County tax rate	mills		5.408627				4
Local tax rate	mills		7.499371				5
School tax rate	mills		13.843692				6
Voc. school tax rate	mills		2.036640				7
Other tax rate - Local	mills		1.708050				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.697391				10
Less: state credit	mills		2.179492				11
Net tax rate	mills		28.517899				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.499371				14
Combined School Tax Rate	mills		15.880332				15
Other Tax Rate - Local	mills		1.708050				16
Total Local & School Tax	mills		25.087753				17
Total Tax Rate	mills		30.697391				18
Ratio of Local and School Tax to Total	dec.		0.817260				19
Total tax net of state credit	mills		28.517899				20
Net Local and School Tax Rate	mills		23.306541				21
Utility Plant, Jan. 1	\$	6,016,153	6,016,153				22
Materials & Supplies	\$	7,711	7,711				23
Subtotal	\$	6,023,864	6,023,864				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,023,864	6,023,864				26
Assessment Ratio	dec.		0.988288				27
Assessed Value	\$	5,953,313	5,953,313				28
Net Local & School Rate	mills		23.306541				29
Tax Equiv. Computed for Current Year	\$	138,751	138,751				30
Tax Equivalent per 1994 PSC Report	\$	137,736					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	137,736					32 33
Tax equiv. for current year (see note 6)	\$	137,736					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)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	122,770		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	122,770	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	116,131		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,149		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	31,478		20
Total Pumping Plant	244,758	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,069		23
Total Water Treatment Plant	6,069	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,300		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)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			122,770	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	122,770	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			116,131	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,149	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			31,478	20
Total Pumping Plant	0	0	244,758	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,069	23
Total Water Treatment Plant	0	0	6,069	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,300	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 \$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)	341,674		26
Transmission and Distribution Mains (343)	3,784,140		27
Fire Mains (344)	0		28
Services (345)	541,884		29
Meters (346)	271,840	11,705	30
Hydrants (348)	353,179		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,313,017	11,705	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	18,365	480	35
Computer Equipment (391.1)	47,874		36
Transportation Equipment (392)	93,492		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,112		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	87,319		41
Communication Equipment (397)	65,927		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,450		44
Other Tangible Property (399)	0		45
Total General Plant	329,539	480	
Total utility plant in service directly assignable	6,016,153	12,185	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,016,153	12,185	

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)			341,674 26
Transmission and Distribution Mains (343)			3,784,140 27
Fire Mains (344)			0 28
Services (345)			541,884 29
Meters (346)	4,480		279,065 30
Hydrants (348)			353,179 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,480	0	5,320,242
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			18,845 35
Computer Equipment (391.1)			47,874 36
Transportation Equipment (392)			93,492 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,112 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			87,319 41
Communication Equipment (397)			65,927 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			6,450 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	330,019
Total utility plant in service directly assignable	4,480	0	6,023,858
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,480	0	6,023,858

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)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	36,791	1.77%	2,174	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	36,791		2,174	
PUMPING PLANT				
Structures and Improvements (321)	84,431	2.43%	2,822	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	91,710	4.42%	4,294	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,804	4.29%	1,350	15
Total Pumping Plant	187,945		8,466	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,069	6.00%		17
Total Water Treatment Plant	6,069		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	195,780	2.14%	7,312	19
Transmission and Distribution Mains (343)	669,117	0.93%	35,189	20
Fire Mains (344)	0			21
Services (345)	316,177	2.09%	11,325	22
Meters (346)	235,789	5.00%	13,444	23
Hydrants (348)	133,539	1.67%	5,892	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,550,402		73,162	

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					0	3
314					0	4
315					0	5
316					38,965	6
317					0	7
	0	0	0	0	38,965	
321					87,253	8
322					0	9
323					0	10
324					0	11
325					96,004	12
326					0	13
327					0	14
328					13,154	15
	0	0	0	0	196,411	
331					0	16
332					6,069	17
	0	0	0	0	6,069	
341					0	18
342					203,092	19
343					704,306	20
344					0	21
345					327,502	22
346	4,480				244,753	23
348					139,431	24
349					0	25
	4,480	0	0	0	1,619,084	

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)	0			26
Office Furniture and Equipment (391)	16,845	10.00%	1,860	27
Computer Equipment (391.1)	47,873	25.00%	0	28
Transportation Equipment (392)	68,947	10.56%	9,873	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	10,112	5.88%	0	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	78,845	8.33%	7,274	33
Communication Equipment (397)	65,927	9.09%	0	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	1,985	12.50%	498	36
Other Tangible Property (399)	0			37
Total General Plant	<u>290,534</u>		<u>19,505</u>	
Total accum. prov. directly assignable	2,071,741		103,307	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>2,071,741</u></u>		<u><u>103,307</u></u>	

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					0	26
391					18,705	27
391.1					47,873	28
392					78,820	29
393					0	30
394					10,112	31
395					0	32
396					86,119	33
397					65,927	34
397.1					0	35
398					2,483	36
399					0	37
	0	0	0	0	310,039	
	4,480	0	0	0	2,170,568	
					0	38
	4,480	0	0	0	2,170,568	

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	42,150			42,150	1
February	34,191			34,191	2
March	35,964			35,964	3
April	38,242			38,242	4
May	41,267			41,267	5
June	45,239			45,239	6
July	79,871			79,871	7
August	46,376			46,376	8
September	47,079			47,079	9
October	42,060			42,060	10
November	37,467			37,467	11
December	36,226			36,226	12
Total annual pumpage	526,132	0	0	526,132	
Less: Water sold				461,850	13
Volume pumped but not sold				64,282	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				16,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,500	19
Volume pumped but unaccounted for				47,782	20
Percent of water lost				9%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,110	23
Date of maximum: 6/20/2001					24
Cause of maximum:					25
Main Break Catalpa					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				724	26
Date of minimum: 2/4/2001					27
Total KWH used for pumping for the year				232,310	28
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					29
Point of Delivery: 60TH AND EDGERTON					30

SOURCES OF WATER SUPPLY - GROUND WATERS

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

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

NONE

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	#1 - 5270 S. 60TH STREET	#2 - 5270 S. 60TH STREET	#3 - 5270 S. 60TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	A.C.	A.C.	A.C.	5
Year Installed	1965	1965	1965	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	875	1,400	2,100	8
Pump Motor or Standby Engine Mfr	A.C.	A.C.	A.C.	10
Year Installed	1965	1965	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	#4 - 5270 S. 60TH STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	A.C.			18
Year Installed	1965			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	2,100			21
Pump Motor or Standby Engine Mfr	A.C.			23
Year Installed	1965			24
Type	ELECTRIC			25
Horsepower	100			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	GROUND 1	GROUND 2	GROUND 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1965	1974	1937	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	25	25	93	6
Total capacity in gallons (actual)	1,000,000	1,500,000	410,000	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
				15
				16
				17
				18
				19
				20
				21
				22
				23
				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	4.000	3,510	0	0	0	3,510	1
M	D	6.000	166,962	0	0	0	166,962	2
M	D	8.000	60,599	0	0	0	60,599	3
M	D	10.000	20	0	0	0	20	4
M	D	12.000	98,565	0	0	0	98,565	5
M	D	16.000	1,082	0	0	0	1,082	6
M	D	20.000	2,094	0	0	0	2,094	7
Total Within Municipality			332,832	0	0	0	332,832	
Total Utility			332,832	0	0	0	332,832	

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	1,927	0	0	0	1,927		1
P	1.000	1	0	0	0	1		2
M	1.000	2,279	0	0	0	2,279		3
M	1.250	6	0	0	0	6		4
M	1.500	73	0	0	0	73		5
M	2.000	83	0	0	0	83		6
M	3.000	6	0	0	0	6		7
M	4.000	17	0	0	0	17		8
M	6.000	24	0	0	0	24		9
M	10.000	6	0	0	0	6		10
Total Utility		4,422	0	0	0	4,422	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 (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	1,951	114	52	2,429	4,442	511	1
0.750	2,489	0	60	(2,429)	0	0	2
1.000	314	4	0	0	318	112	3
1.250	0	0	0	0	0	0	4
1.500	91	0	0	0	91	44	5
2.000	27	5	0	0	32	4	6
3.000	15	0	0	0	15	0	7
4.000	6	0	0	0	6	0	8
6.000	2	0	0	0	2	0	9
Total:	4,895	123	112	0	4,906	671	

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	4,082	237	11	4	0	108	4,442	1
0.750	0	0	0	0	0	0	0	2
1.000	207	74	19	3	0	15	318	3
1.250	0	0	0	0	0	0	0	4
1.500	4	63	5	8	0	11	91	5
2.000	0	18	1	3	0	10	32	6
3.000	0	5	0	5	0	5	15	7
4.000	0	6	0	0	0	0	6	8
6.000	0	0	0	1	0	1	2	9
Total:	4,293	403	36	24	0	150	4,906	

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	573				573	2
Total Fire Hydrants	573	0	0	0	573	
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:	165
Number of distribution system valves end of year:	624
Number of distribution valves operated during year:	103

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

a/c# 472

Tower rental increased due to an increase in the amounts charged to the cell phone companies and the addition of one more company during 2001.

Water Operation & Maintenance Expenses (Page W-05)

Account 633 - The Utility experienced less maintenance than the prior year. The 2000 expense was significantly higher than the 1999 expense.

Property Tax Equivalent (Water) (Page W-07)

The Village Board of Trustees authorized the use of the lower equivalent to be consistent with the prior year.

Meters (Page W-19)

Adjustment is due to the Utility changing all .750 meters to .625.

Hydrants and Distribution System Valves (Page W-20)

The Village tested 42.9% of hydrants and valves in 2001. They are scheduled to test more in 2002.
