



3013 (02-09-04)

**ANNUAL REPORT**

OF

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



## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** 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 DON VILLIONE  
**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET SUITE 400  
MILWAUKEE, WI 53186

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** [dvilione@virchowkrause.com](mailto:dvilione@virchowkrause.com)

---

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

**Name:**  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

---

**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

---

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

**Fax Number:** (414) 423 - 2107

**Date of most recent audit report:** 2/27/2003

**E-mail Address:**

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

---

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,304,420	1,297,090	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,054,164	932,127	2
Depreciation Expense (403)	85,168	86,660	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	148,758	149,314	5
<b>Total Operating Expenses</b>	<b>1,288,090</b>	<b>1,168,101</b>	
<b>Net Operating Income</b>	<b>16,330</b>	<b>128,989</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>16,330</b>	<b>128,989</b>	
<b>OTHER INCOME</b>			
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)	52,559	94,257	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>52,559</b>	<b>94,257</b>	
<b>Total Income</b>	<b>68,889</b>	<b>223,246</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>68,889</b>	<b>223,246</b>	
<b>INTEREST CHARGES</b>			
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
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>68,889</b>	<b>223,246</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,138,949	1,915,703	20
Balance Transferred from Income (433)	68,889	223,246	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,207,838</b>	<b>2,138,949</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST AND DIVIDEND EARNINGS	52,559	5
<b>Total (Acct. 419):</b>	<b>52,559</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,304,420	0	0	0	1,304,420	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,304,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,304,420</b>	

### 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	188,289		188,289	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
<b>Total Payroll</b>	<b>188,289</b>	<b>0</b>	<b>188,289</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	6,291,771	6,023,858	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,271,531	2,170,568	2
<b>Net Utility Plant</b>	<b>4,020,240</b>	<b>3,853,290</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,020,240</b>	<b>3,853,290</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,269,152	643,878	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	807,377	1,266,673	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	142,028	135,007	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	24,895	25,642	18
Materials and Supplies (151-163)	7,711	7,711	19
Prepayments (165)	3,646	3,451	20
Interest and Dividends Receivable (171)	9,273	22,937	21
Accrued Utility Revenues (173)	97,700	102,078	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,361,782</b>	<b>2,207,377</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,382,022</b>	<b>6,060,667</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	51,545	51,545	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,207,838	2,138,949	28
<b>Total Proprietary Capital</b>	<b>2,259,383</b>	<b>2,190,494</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	94,353	66,475	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)	8,678	9,240	41
<b>Total Current and Accrued Liabilities</b>	<b>103,031</b>	<b>75,715</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,019,608	3,794,458	49
<b>Total Liabilities and Other Credits</b>	<b>6,382,022</b>	<b>6,060,667</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,291,771	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
<b>Total Utility Plant</b>	<b>6,291,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,271,531	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
<b>Total Accumulated Provision</b>	<b>2,271,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,020,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	2,170,568				<b>2,170,568</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	85,168				<b>85,168</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,051				<b>7,051</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Depreciation Allow.	9,872				<b>9,872</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>102,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,091</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,128				<b>1,128</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,128</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,271,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,271,531</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
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
<b>Total Materials and Supplies</b>	<b>7,711</b>	<b>7,711</b>	

**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
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	51,545	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>51,545</b>	

**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
<b>Net amount of bonds outstanding December 31:</b>				<b><u>0</u></b>

### 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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	148,758	2
Charged electric department expense		3
Charged sewer department expense	3,294	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>152,052</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	139,247	6
Social Security taxes	11,500	7
PSC Remainder Assessment	1,305	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>152,052</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	<b>3,794,458</b>	1
<b>Add credits during year:</b>							
For Services	2,071					<b>2,071</b>	2
For Mains	216,279					<b>216,279</b>	3
<b>Other (specify):</b>							
FOR HYDRANTS	6,800					<b>6,800</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>4,019,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,019,608</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	142,028	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>142,028</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

### 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)	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITIES ON TAX ROLL	24,895	16
<b>Total (Acct. 145):</b>	<b>24,895</b>	
<b>Prepayments (165):</b>		
MISCELLANEOUS	3,646	17
<b>Total (Acct. 165):</b>	<b>3,646</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	6,157,814	0	0	0	6,157,814	1
Materials and Supplies	7,711	0	0	0	7,711	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,221,049	0	0	0	2,221,049	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,907,033	0	0	0	3,907,033	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>37,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,443</b>	
Net Operating Income	16,330	0	0	0	16,330	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>43.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>43.61%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	51,545	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,173,393	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,224,938</b>	
<b>Net Income</b>		
Net Income	68,889	5
<b>Percent Return on Proprietary Capital</b>	<b>3.10%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

Renegotiated Cellular One lease agreement.

---

**3. Extensions of service.**

New water main installed on 92nd St. for Boerner Botanical Gardens.

---

**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.**

Increase in purchase water cost due to Milwaukee Water Works rate increase.

---

## FINANCIAL SECTION FOOTNOTES

---

### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees  
Village of Greendale  
Milwaukee County, Wisconsin

We have compiled the accompanying PSC Report of the Greendale Water Utility, an enterprise fund of the Village of Greendale, 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)

January 7, 2004

Mr. Joseph Murray, Village Manager  
Greendale Water Utility  
6500 Northway  
Greendale, WI 53129-0257

2002 Analytical Review DWCCA-2360-ELE

Dear Mr. Murray:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-7 in future reports, please explain the other tax local or non-local.

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

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\2360  
Greendale.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,251,064	1
<b>Total Sales of Water</b>	<b>1,251,064</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,875	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	45,202	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,279	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>53,356</b>	
<b>Total Operating Revenues</b>	<b>1,304,420</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	704,056	8
Pumping Expenses (620-633)	31,339	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	173,224	11
Customer Accounts Expenses (901-905)	38,284	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	107,261	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,054,164</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	85,168	15
Amortization Expense (404-407)		16
Taxes (408)	148,758	17
<b>Total Other Operating Expenses</b>	<b>233,926</b>	
<b>Total Operating Expenses</b>	<b>1,288,090</b>	
<b>NET OPERATING INCOME</b>	<b>16,330</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0		1
Commercial	0			2
Industrial	0			3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,329	349,493	760,189	4
Commercial	412	103,008	191,651	5
Industrial	36	14,191	21,257	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,777</b>	<b>466,692</b>	<b>973,097</b>	
Private Fire Protection Service (462)	38		9,736	7
Public Fire Protection Service (463)	1		242,664	8
Other Sales to Public Authorities (464)	24	9,218	25,567	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,840</b>	<b>475,910</b>	<b>1,251,064</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>242,664</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,875	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,875</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
LEASE REVENUE FROM CELLPHONE AGREEMENTS	45,202	8
<b>Total Rents from Water Property (472)</b>	<b>45,202</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,541	10
<b>Other (specify):</b> MISCELLANEOUS	738	11
<b>Total Other Water Revenues (474)</b>	<b>2,279</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	699,343	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)	4,713	13
<b>Total Source of Supply Expenses</b>	<b>704,056</b>	
<b>PUMPING EXPENSES</b>		
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)	21,411	17
Pumping Labor and Expenses (624)	463	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)	9,465	25
<b>Total Pumping Expenses</b>	<b>31,339</b>	
<b>WATER TREATMENT EXPENSES</b>		
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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	0	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
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	29,527	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)	281	43
Maintenance of Transmission and Distribution Mains (673)	115,325	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,180	46
Maintenance of Meters (676)	19,977	47
Maintenance of Hydrants (677)	6,934	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>173,224</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	0	50
Meter Reading Labor (902)	6,858	51
Customer Records and Collection Expenses (903)	31,157	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	269	54
<b>Total Customer Accounts Expenses</b>	<b>38,284</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,586	56
Office Supplies and Expenses (921)	571	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	691	59
Property Insurance (924)	2,356	60
Injuries and Damages (925)	9,349	61
Employee Pensions and Benefits (926)	60,649	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,809	65
Rents (931)	8,250	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>107,261</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>1,054,164</b>	

**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		139,247	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,294	2
<b>Net property tax equivalent</b>		<b>135,953</b>	
Social Security		11,500	3
PSC Remainder Assessment		1,305	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>148,758</b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.200000				3
County tax rate	mills		5.087399				4
Local tax rate	mills		7.558330				5
School tax rate	mills		13.768610				6
Voc. school tax rate	mills		2.007101				7
Other tax rate - Local	mills		1.700220				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.321660</b>				<b>10</b>
Less: state credit	mills		2.054703				11
<b>Net tax rate</b>	mills		<b>28.266957</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.558330</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.775711</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.700220</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.034261</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.321660</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.825623</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.266957</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.337851</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,023,858</b>	6,023,858				22
Materials & Supplies	\$	<b>7,711</b>	7,711				23
<b>Subtotal</b>	\$	<b>6,031,569</b>	<b>6,031,569</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,031,569</b>	<b>6,031,569</b>				<b>26</b>
Assessment Ratio	dec.		0.989227				27
<b>Assessed Value</b>	\$	<b>5,966,591</b>	<b>5,966,591</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.337851</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>139,247</b>	<b>139,247</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	137,736					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>139,247</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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	5,110	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>122,770</b>	<b>5,110</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>244,758</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,069		23
<b>Total Water Treatment Plant</b>	<b>6,069</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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)			127,880	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>127,880</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>244,758</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,069	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,069</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	341,674	3,693	26
Transmission and Distribution Mains (343)	3,784,140	216,279	27
Fire Mains (344)	0		28
Services (345)	541,884	8,671	29
Meters (346)	279,065	7,102	30
Hydrants (348)	353,179	6,800	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,320,242</b>	<b>242,545</b>	
<b>GENERAL PLANT</b>			
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	2,900	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	87,319	18,486	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
<b>Total General Plant</b>	<b>330,019</b>	<b>21,386</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,023,858</b>	<b>269,041</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,023,858</b>	<b>269,041</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			345,367 26
Transmission and Distribution Mains (343)			4,000,419 27
Fire Mains (344)			0 28
Services (345)			550,555 29
Meters (346)	1,128		285,039 30
Hydrants (348)			359,979 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,128</b>	<b>0</b>	<b>5,561,659</b>
<b>GENERAL PLANT</b>			
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)			13,012 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			105,805 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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>351,405</b>
<b>Total utility plant in service directly assignable</b>	<b>1,128</b>	<b>0</b>	<b>6,291,771</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,128</b>	<b>0</b>	<b>6,291,771</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	38,965	1.77%	2,218	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>38,965</b>		<b>2,218</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	87,253	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)	96,004	4.42%	1,145	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,154	4.29%	1,350	15
<b>Total Pumping Plant</b>	<b>196,411</b>		<b>5,317</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,069	6.00%		17
<b>Total Water Treatment Plant</b>	<b>6,069</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	203,092	2.14%	7,351	19
Transmission and Distribution Mains (343)	704,306	0.93%	36,198	20
Fire Mains (344)	0			21
Services (345)	327,502	2.09%	11,416	22
Meters (346)	244,753	5.00%	14,103	23
Hydrants (348)	139,431	1.67%	5,955	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,619,084</b>		<b>75,023</b>	

**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					41,183	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,183</b>	
321					90,075	8
322					0	9
323					0	10
324					0	11
325					97,149	12
326					0	13
327					0	14
328					14,504	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,728</b>	
331					0	16
332					6,069	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,069</b>	
341					0	18
342					210,443	19
343				(6)	740,498	20
344					0	21
345				2	338,920	22
346	1,128				257,728	23
348				(5)	145,381	24
349					0	25
	<b>1,128</b>	<b>0</b>	<b>0</b>	<b>(9)</b>	<b>1,692,970</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	18,705	10.00%	129	<b>27</b>
Computer Equipment (391.1)	47,873	25.00%		<b>28</b>
Transportation Equipment (392)	78,820	10.56%	9,873	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	10,112	5.88%	680	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	86,119	8.33%	8,044	<b>33</b>
Communication Equipment (397)	65,927	9.09%		<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	2,483	12.50%	806	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>310,039</b>		<b>19,532</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,170,568</b>		<b>102,090</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,170,568</b>		 <b>102,090</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391				10	18,844	27
391.1					47,873	28
392					88,693	29
393					0	30
394					10,792	31
395					0	32
396					94,163	33
397					65,927	34
397.1					0	35
398					3,289	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>329,581</b>	
	<b>1,128</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2,271,531</b>	
					<b>0</b>	<b>38</b>
	<b>1,128</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2,271,531</b>	

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	45,104			<b>45,104</b>	1
February	34,760			<b>34,760</b>	2
March	35,156			<b>35,156</b>	3
April	41,873			<b>41,873</b>	4
May	43,810			<b>43,810</b>	5
June	45,553			<b>45,553</b>	6
July	88,877			<b>88,877</b>	7
August	58,344			<b>58,344</b>	8
September	50,572			<b>50,572</b>	9
October	41,264			<b>41,264</b>	10
November	34,640			<b>34,640</b>	11
December	43,676			<b>43,676</b>	12
<b>Total annual pumpage</b>	<b>563,629</b>	<b>0</b>	<b>0</b>	<b>563,629</b>	
Less: Water sold				475,910	13
Volume pumped but not sold				<b>87,719</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				22,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>22,000</b>	19
Volume pumped but unaccounted for				<b>65,719</b>	20
Percent of water lost				<b>12%</b>	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.)				5,152	23
Date of maximum: 7/21/2002					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				720	26
Date of minimum: 2/26/2002					27
Total KWH used for pumping for the year				244,368	28
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					29
Point of Delivery: 60TH AND EDGERTON					30

### SOURCES OF WATER SUPPLY - GROUND WATERS

---

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

---

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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	<b>3,510</b>	<b>1</b>
M	D	6.000	166,962	503	0	0	<b>167,465</b>	<b>2</b>
M	D	8.000	60,599	1,848	0	0	<b>62,447</b>	<b>3</b>
M	D	10.000	20	0	0	0	<b>20</b>	<b>4</b>
M	D	12.000	98,565	0	0	0	<b>98,565</b>	<b>5</b>
M	D	16.000	1,082	0	0	0	<b>1,082</b>	<b>6</b>
M	D	20.000	2,094	0	0	0	<b>2,094</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>332,832</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>335,183</b>	
<b>Total Utility</b>			<b>332,832</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>335,183</b>	

### 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	7	0	0	2,286		3
M	1.250	6	0	0	0	6		4
M	1.500	73	0	0	0	73		5
M	2.000	83	1	0	0	84		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
<b>Total Utility</b>		<b>4,422</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>4,430</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,442	84	24	38	4,540	737	1
0.750	0	0	0	0	0	0	2
1.000	318	0	0	0	318	43	3
1.250	0	0	0	0	0	0	4
1.500	91	0	0	0	91	8	5
2.000	32	0	0	0	32	2	6
3.000	15	0	0	0	15	7	7
4.000	6	0	0	0	6	6	8
6.000	2	1	0	0	3	1	9
<b>Total:</b>	<b>4,906</b>	<b>85</b>	<b>24</b>	<b>38</b>	<b>5,005</b>	<b>804</b>	

#### 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	4,118	245	11	4	0	162	4,540	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	19	1	3	0	9	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	2	0	1	3	9
<b>Total:</b>	<b>4,329</b>	<b>412</b>	<b>36</b>	<b>25</b>	<b>0</b>	<b>203</b>	<b>5,005</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	573	4			577	2
<b>Total Fire Hydrants</b>	<b>573</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>577</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	137
Number of distribution system valves end of year:	624
Number of distribution valves operated during year:	624

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Transmission and Distribution Mains (673) - increase due to significantly more water main breaks and other additional miscellaneous main repairs than in prior year.

---

### Water Mains (Page W-17)

This project capitalized was for infrastructure to the Boerner Botanical Gardens constructed at the request of Milwaukee County. The project was contracted by the Village with substantially the entire project reimbursed by Milwaukee County.

---

### Water Services (Page W-18)

Water services added during 2002 relate to the Boerner/92nd Street project completed late in 2002.

---

### Meters (Page W-19)

Adjustment Column: Adjustments were necessary to adjust the Annual Report amounts to the physical inventory taken at the end of the year and other records maintained by the Utility.

---

### Hydrants and Distribution System Valves (Page W-20)

The Village intends to comply with the testing requirement in 2003.

---