



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

Principal Office: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

For the Year Ended: DECEMBER 31, 2002

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA UTILITY DISTRICT

Utility Address: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site: www.town-menasha.com

Utility employee in charge of correspondence concerning this report:

Name: PAULA JEAN PAGEL

Title: ACCOUNTS MANAGER

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

E-mail Address: paulap@town-menasha.com

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

Name: CINDY BROERMAN

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 2673

Fax Number: (608) 249 - 8532

E-mail Address: cbroerman@virchowkrause.com

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

Name: ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7100

Fax Number: (920) 720 - 7116

E-mail Address: arden@town-menasha.com

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:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 2/4/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: JEANE KRUEGER

Title: SECRETARY

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7106

E-mail Address: jeanne@town-menasha.com

Name: JEFFERY P ROTH

Title: WATER UTILITY SUPERINTENDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5120

Fax Number: (920) 739 - 9028

E-mail Address: jeffr@town-menasha.com

Name: MR JAMES ARCHAMBO

Title: ADMINISTRATOR

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

E-mail Address: NONE

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR STEVEN LAABS
Title: WASTE WATER SUPERINTENDENT

Office Address:
2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5120
Fax Number: (920) 739 - 9028

E-mail Address: stevel@town-menasha.com

Name: MYRA PIERGROSSI
Title: TREASURER/FINANCE DIRECTOR

Office Address:
2000 MUNICIPAL DRIVE
NENNAH, WI 54956

Telephone: (920) 720 - 7106

Name of utility commission/committee: TOWN OF MENSHA UTILITY DISTRICT COMMISSION
Fax Number: (920) 720 - 7106

Names of members of utility commission/committee:
MR RUSS HANDEVIDT, COMMISSIONER
MS BARB HANSON, COMMISSIONER
MR JERRY JURGENSEN, COMMISSIONER
MR ROBERT SPRAGUE, COMMISSIONER

Is sewer service rendered by the utility? YES
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?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:

Firm Name: NONE

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:

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,887,171	2,811,739	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,785,454	1,761,600	2
Depreciation Expense (403)	459,092	405,041	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	276,032	277,103	5
Total Operating Expenses	2,520,578	2,443,744	
Net Operating Income	366,593	367,995	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	366,593	367,995	
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)	51,549	79,413	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	51,549	79,413	
Total Income	418,142	447,408	
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	418,142	447,408	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	261,928	241,386	14
Amortization of Debt Discount and Expense (428)	9,194	7,297	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)	16,300	33,283	19
Total Interest Charges	254,822	215,400	
Net Income	163,320	232,008	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,302,689	3,070,681	20
Balance Transferred from Income (433)	163,320	232,008	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)	3,466,009	3,302,689	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	51,549	5
Total (Acct. 419):	51,549	
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	2,887,171	0	0	0	2,887,171	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	2,887,171	0	0	0	2,887,171	

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	334,547		334,547	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	334,547	0	334,547	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,264,734	22,065,990	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,211,213	3,794,257	2
Net Utility Plant	19,053,521	18,271,733	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,053,521	18,271,733	
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)	389,878	471,149	8
Special Funds (125-128)	716,949	1,620,147	9
Total Other Property and Investments	1,106,827	2,091,296	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,418,159	1,686,426	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	552,120	535,950	15
Other Accounts Receivable (143)	5,148	7,973	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	170,059	232,519	18
Materials and Supplies (151-163)	47,057	37,456	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,192,543	2,500,324	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	92,682	102,605	24
Other Deferred Debits (182-186)	370,906	262,722	25
Total Deferred Debits	463,588	365,327	
Total Assets and Other Debits	22,816,479	23,228,680	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,674,920	2,652,287	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,466,009	3,302,689	28
Total Proprietary Capital	6,140,929	5,954,976	
LONG-TERM DEBT			
Bonds (221-222)	4,612,754	4,729,750	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	580,250	672,432	31
Total Long-Term Debt	5,193,004	5,402,182	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	168,780	685,980	33
Payables to Municipality (233)	36,390	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	270,139	243,095	36
Interest Accrued (237)	66,892	117,261	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	108,988	105,105	41
Total Current and Accrued Liabilities	651,189	1,151,441	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	13,839	14,568	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	106,015	106,015	44
Total Deferred Credits	119,854	120,583	
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)	10,711,503	10,599,498	49
Total Liabilities and Other Credits	22,816,479	23,228,680	

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)	23,033,329	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)	231,405				7
Total Utility Plant	23,264,734	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,211,213	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,211,213	0	0	0	
Net Utility Plant	19,053,521	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	3,794,257				3,794,257	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	459,092				459,092	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	29,253				29,253	6
Accruals charged other						7
accounts (specify):						8
Adjustment for meters	15,424				15,424	9
Salvage	1,331				1,331	10
Other credits (specify):						11
					0	12
Total credits	505,100	0	0	0	505,100	13
Debits during year						14
Book cost of plant retired	77,644				77,644	15
Cost of removal	10,500				10,500	16
Other debits (specify):						17
					0	18
Total debits	88,144	0	0	0	88,144	19
Balance End of Year	4,211,213	0	0	0	4,211,213	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	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)	47,057	37,456 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	47,057	37,456

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 G.O. DEBT	303	428	394	1
1996 G.O. DEBT	900	428	1,617	2
1997 G.O. DEBT	530	428	1,846	3
2000 REVENUE BONDS	5,175	428	63,751	4
2001 REVENUE BONDS	3,014	428	25,074	5
Total			92,682	
Unamortized premium on debt (251)				
2001 REVENUE BONDS	728	429	13,839	6
Total			13,839	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,652,287	1
Changes during year (explain):		
GATEVIEW DEBT CONTRIBUTION	22,633	2
Balance end of year	<u><u>2,674,920</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	04/01/2000	05/01/2020	4.90%	2,089,450	1
2001 REVENUE BONDS	07/01/2001	05/01/2021	4.25%	2,523,304	2
Total Bonds (Account 221):				4,612,754	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,612,754

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)	
Other Long-Term Debt (224)					
1996 GO BONDS	09/01/1996	11/01/2006	5.00%	220,000	1
1997 GO BONDS	03/15/1997	09/01/2007	4.90%	227,800	2
2001 STATE TRUST FUND LOAN	02/07/2001	03/15/2010	5.50%	57,450	3
1995 GO BONDS	05/01/1995	05/01/2005	5.30%	75,000	4
Total for Account 224				580,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	243,095	1
Accruals:		
Charged water department expense	276,032	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
JOIINT METERING EXPENSE	8,285	5
Total Accruals and other credits	284,317	
Taxes paid during year:		
County, state and local taxes	243,095	6
Social Security taxes	34,827	7
PSC Remainder Assessment	3,280	8
Other (explain):		
CAPITALIZED TAXES	(23,929)	9
Total payments and other debits	257,273	
Balance end of year	270,139	

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)					
1978 BONDS	0			0	1
1995 BONDS	1,787	4,270	4,703	1,354	2
1996 BONDS	4,598	11,755	12,571	3,782	3
1997 BONDS	2,087	12,135	12,232	1,990	4
2001 BONDS	68,183	115,515	163,490	20,208	5
2000 BONDS	39,027	114,462	115,510	37,979	6
Subtotal	115,682	258,137	308,506	65,313	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	1,579	3,791	3,791	1,579	8
Subtotal	1,579	3,791	3,791	1,579	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	117,261	261,928	312,297	66,892	

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	10,599,498	0	0	0	0	10,599,498	1
Add credits during year:							
For Services	19,110					19,110	2
For Mains	66,087					66,087	3
Other (specify):							
IMPACT FEES	16,455					16,455	4
HYDRANTS	10,353					10,353	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	10,711,503	0	0	0	0	10,711,503	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	389,878	2
Total (Acct. 124):	389,878	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	777	4
Total (Acct. 126):	777	
Other Special Funds (128):		
REDEMPTION ACCOUNT	143,170	5
RESERVE ACCOUNT	399,076	6
CONSTRUCTION ACCOUNT	88,493	7
IMPACT FEE ACCOUNT	85,433	8
Total (Acct. 128):	716,172	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	552,120	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	552,120	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
MISCELLANEOUS RECEIVABLES	5,148	18
Total (Acct. 143):	5,148	
Receivables from Municipality (145):		
DUE FROM TOWN - VARIOUS EXPENDITURES	56,849	19
DUE FROM SEWER - VARIOUS EXPENDITURES	92,376	20
DUE FROM OTHER MUNICIPALITIES - TAX LEVY	20,834	21
Total (Acct. 145):	170,059	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHABILITATION AND TOWER PAINTING - AUTHORIZED 2/7/01	370,906	27
Total (Acct. 186):	370,906	
Payables to Municipality (233):		
DUE TO GENERAL FUND - VARIOUS EXPENDITURES	36,390	28
Total (Acct. 233):	36,390	
Other Deferred Credits (253):		
DEPARTMENT OF TRANSPORTATION ASSESSMENT	106,015	29
Total (Acct. 253):	106,015	

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	21,783,743	0	0	0	21,783,743	1
Materials and Supplies	42,256	0	0	0	42,256	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	4,002,735	0	0	0	4,002,735	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,655,500	0	0	0	10,655,500	6
Other (specify):					0	7
Average Net Rate Base	7,167,764	0	0	0	7,167,764	
Net Operating Income	366,593	0	0	0	366,593	8
Net Operating Income as a percent of Average Net Rate Base	5.11%	N/A	N/A	N/A	5.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,663,603	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,384,349	3
Other (Specify):		4
Total Average Proprietary Capital	6,047,952	
Net Income		
Net Income	163,320	5
Percent Return on Proprietary Capital	2.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 7, 2004

Ms. Paula Jean Pagel, Office Manager
Menasha Utility District
2000 Municipal Drive
Neenah, WI 54956-

2002 Annual Report AR-3550-ELE

Dear Ms. Pagel:

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 comments:

1. In the future, on Page F-19, amounts over \$10,000, even like items grouped, should be fully explained. "Due to Town" or "Due to Fund" should include more detail such as a short list.
2. On Page W-19, a two-inch residential meter is reported. A warning to this page asks for an explanation. In response to last year's review, it was indicated this was a large residence. Please supply that explanation every year.

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.

Sincerely,

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

W: [pr/compl/analytical reviews/2002 good filers/3550 Menasha.doc](#)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Town of Menasha Utility District
Neenah, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Town of Menasha Utility District, an enterprise fund of the Town of Menasha as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

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

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

SS/

Virchow, Krause & Company, LLP

Madison, Wisconsin
February 4, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,723,409	1
Total Sales of Water	2,723,409	
Other Operating Revenues		
Forfeited Discounts (470)	12,003	2
Miscellaneous Service Revenues (471)	6,558	3
Rents from Water Property (472)	112,299	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	32,902	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	163,762	
Total Operating Revenues	2,887,171	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	484,785	8
Pumping Expenses (620-633)	222,014	9
Water Treatment Expenses (640-652)	318,381	10
Transmission and Distribution Expenses (660-678)	378,404	11
Customer Accounts Expenses (901-905)	39,624	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	342,246	14
Total Operation and Maintenance Expenses	1,785,454	
Other Operating Expenses		
Depreciation Expense (403)	459,092	15
Amortization Expense (404-407)		16
Taxes (408)	276,032	17
Total Other Operating Expenses	735,124	
Total Operating Expenses	2,520,578	
NET OPERATING INCOME	366,593	

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	6,704	360,861	1,283,406	4
Commercial	828	245,597	706,424	5
Industrial	19	132,554	280,602	6
Total Metered Sales to General Customers (461)	7,551	739,012	2,270,432	
Private Fire Protection Service (462)	165		140,135	7
Public Fire Protection Service (463)	7,521		258,377	8
Other Sales to Public Authorities (464)	20	20,355	52,065	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,400	11
Interdepartmental Sales (467)				12
Total Sales of Water	15,258	759,367	2,723,409	

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)
WAVERLY SANITARY DISTRICT	METERING STATION HWY 10/114	0	2,400 1
Total		0	2,400

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)	258,377	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)	258,377	
Forfeited Discounts (470):		
Customer late payment charges	12,003	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	12,003	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	6,558	7
Total Miscellaneous Service Revenues (471)	6,558	
Rents from Water Property (472):		
RENTS FOR SEWER UTILITY	112,299	8
Total Rents from Water Property (472)	112,299	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	32,902	10
Other (specify): NONE		11
Total Other Water Revenues (474)	32,902	
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)	464,312	3
Miscellaneous Expenses (603)	77	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)	20,379	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	17	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	484,785	
 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)	102,811	17
Pumping Labor and Expenses (624)	49,609	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)	802	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	68,792	25
Total Pumping Expenses	222,014	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	144,398	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)	123,216	28
Miscellaneous Expenses (643)	2,654	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	13,805	32
Maintenance of Water Treatment Equipment (652)	34,308	33
Total Water Treatment Expenses	318,381	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,916	35
Transmission and Distribution Lines Expenses (662)	64,748	36
Meter Expenses (663)	9,976	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	17,985	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	391	42
Maintenance of Distribution Reservoirs and Standpipes (672)	48,669	43
Maintenance of Transmission and Distribution Mains (673)	148,444	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	57,231	46
Maintenance of Meters (676)	6,819	47
Maintenance of Hydrants (677)	22,208	48
Maintenance of Miscellaneous Plant (678)	17	49
Total Transmission and Distribution Expenses	378,404	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,038	51
Customer Records and Collection Expenses (903)	35,586	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	39,624	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	142,833	56
Office Supplies and Expenses (921)	19,165	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	12,784	59
Property Insurance (924)	4,435	60
Injuries and Damages (925)	23,802	61
Employee Pensions and Benefits (926)	134,665	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,375	65
Rents (931)		66
Maintenance of General Plant (932)	187	67
Total Administrative and General Expenses	342,246	
 Total Operation and Maintenance Expenses	 1,785,454	

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		270,139	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,285	2
Net property tax equivalent		261,854	
Social Security		34,827	3
PSC Remainder Assessment		3,280	4
Other (specify): CAPITALIZED TAXES		(23,929)	5
Total tax expense		<u>276,032</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		6.880000				4
Local tax rate	mills		5.880000				5
School tax rate	mills		10.430000				6
Voc. school tax rate	mills		2.070000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.480000				10
Less: state credit	mills		1.530000				11
Net tax rate	mills		23.950000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.880000				14
Combined School Tax Rate	mills		12.500000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.380000				17
Total Tax Rate	mills		25.480000				18
Ratio of Local and School Tax to Total	dec.		0.721350				19
Total tax net of state credit	mills		23.950000				20
Net Local and School Tax Rate	mills		17.276334				21
Utility Plant, Jan. 1	\$	22,065,990	22,065,990				22
Materials & Supplies	\$	37,456	37,456				23
Subtotal	\$	22,103,446	22,103,446				24
Less: Plant Outside Limits	\$	4,810,386	4,810,386				25
Taxable Assets	\$	17,293,060	17,293,060				26
Assessment Ratio	dec.		0.904200				27
Assessed Value	\$	15,636,385	15,636,385				28
Net Local & School Rate	mills		17.276334				29
Tax Equiv. Computed for Current Year	\$	270,139	270,139				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	270,139					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)	90,941		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)	479,649		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	397,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	967,599	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	164,509	2,655	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	267,174		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,164		20
Total Pumping Plant	492,847	2,655	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	994,785	453,619	22
Water Treatment Equipment (332)	723,009	606,373	23
Total Water Treatment Plant	1,717,794	1,059,992	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,543		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)			90,941	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)			479,649	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			397,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	967,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			167,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			267,174	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			61,164	20
Total Pumping Plant	0	0	495,502	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,448,404	22
Water Treatment Equipment (332)			1,329,382	23
Total Water Treatment Plant	0	0	2,777,786	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,543	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)	774,061		26
Transmission and Distribution Mains (343)	11,968,161	479,819	27
Fire Mains (344)	0		28
Services (345)	1,485,905	101,330	29
Meters (346)	1,083,605	1,119	30
Hydrants (348)	1,225,095	75,939	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,557,370	658,207	
GENERAL PLANT			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	453,197	804,207	34
Office Furniture and Equipment (391)	20,254	3,235	35
Computer Equipment (391.1)	43,477		36
Transportation Equipment (392)	148,426	18,096	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	37,821	14,519	39
Laboratory Equipment (395)	5,666	257	40
Power Operated Equipment (396)	53,300		41
Communication Equipment (397)	22,355	224	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,240		44
Other Tangible Property (399)	0		45
Total General Plant	798,547	840,538	
Total utility plant in service directly assignable	20,534,157	2,561,392	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,534,157	2,561,392	

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)			774,061 26
Transmission and Distribution Mains (343)	49,998		12,397,982 27
Fire Mains (344)			0 28
Services (345)	872		1,586,363 29
Meters (346)	10,703	15,424	1,089,445 30
Hydrants (348)	5,539		1,295,495 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	67,112	15,424	17,163,889
GENERAL PLANT			
Land and Land Rights (389)			3,811 33
Structures and Improvements (390)			1,257,404 34
Office Furniture and Equipment (391)			23,489 35
Computer Equipment (391.1)			43,477 36
Transportation Equipment (392)	10,532		155,990 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			52,340 39
Laboratory Equipment (395)			5,923 40
Power Operated Equipment (396)			53,300 41
Communication Equipment (397)			22,579 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			10,240 44
Other Tangible Property (399)			0 45
Total General Plant	10,532	0	1,628,553
Total utility plant in service directly assignable	77,644	15,424	23,033,329
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	77,644	15,424	23,033,329

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)	233,733	2.90%	13,910	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	127,116	1.80%	7,146	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	360,849		21,056	
PUMPING PLANT				
Structures and Improvements (321)	55,708	3.20%	5,307	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	164,116	4.40%	11,756	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	42,915	4.40%	2,691	15
Total Pumping Plant	262,739		19,754	
WATER TREATMENT PLANT				
Structures and Improvements (331)	600,304	3.20%	39,091	16
Water Treatment Equipment (332)	439,351	3.30%	33,864	17
Total Water Treatment Plant	1,039,655		72,955	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	360,921	1.90%	14,707	19
Transmission and Distribution Mains (343)	720,264	1.30%	158,380	20
Fire Mains (344)	0			21
Services (345)	426,488	2.90%	44,548	22
Meters (346)	150,718	5.50%	58,504	23
Hydrants (348)	136,079	2.20%	27,726	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,794,470		303,865	

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					247,643	4
315					0	5
316					134,262	6
317					0	7
	0	0	0	0	381,905	
321					61,015	8
322					0	9
323					0	10
324					0	11
325					175,872	12
326					0	13
327					0	14
328					45,606	15
	0	0	0	0	282,493	
331					639,395	16
332					473,215	17
	0	0	0	0	1,112,610	
341					0	18
342					375,628	19
343	49,998				828,646	20
344					0	21
345	872				470,164	22
346	10,703			15,424	213,943	23
348	5,539				158,266	24
349					0	25
	67,112	0	0	15,424	2,046,647	

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)	120,723	2.90%	24,804	26
Office Furniture and Equipment (391)	15,137	5.80%	1,269	27
Computer Equipment (391.1)	23,379	50.00%	20,097	28
Transportation Equipment (392)	108,297	10.56%	12,515	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	30,069	5.80%	3,939	31
Laboratory Equipment (395)	5,666	5.80%	129	32
Power Operated Equipment (396)	24,699	7.50%	3,998	33
Communication Equipment (397)	4,465	15.00%	3,370	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	4,109	5.80%	594	36
Other Tangible Property (399)	0			37
Total General Plant	336,544		70,715	
Total accum. prov. directly assignable	3,794,257		488,345	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,794,257		 488,345	

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		10,500			135,027	26
391					16,406	27
391.1					43,476	28
392	10,532		1,331		111,611	29
393					0	30
394					34,008	31
395					5,795	32
396					28,697	33
397					7,835	34
397.1					0	35
398					4,703	36
399					0	37
	10,532	10,500	1,331	0	387,558	
	77,644	10,500	1,331	15,424	4,211,213	
					0	38
	77,644	10,500	1,331	15,424	4,211,213	

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	16,022		59,875	75,897	1
February	14,108		52,122	66,230	2
March	15,182		58,270	73,452	3
April	14,683		56,333	71,016	4
May	21,131		52,613	73,744	5
June	30,242		47,437	77,679	6
July	34,038		64,871	98,909	7
August	35,413		52,011	87,424	8
September	27,264		51,530	78,794	9
October	17,429		60,812	78,241	10
November	20,436		56,982	77,418	11
December	17,095		61,472	78,567	12
Total annual pumpage	263,043	0	674,328	937,371	
Less: Water sold				759,367	13
Volume pumped but not sold				178,004	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				84,427	16
Volume related to equipment/system malfunction				26,710	17
Non-utility volume NOT included in water sales				515	18
Total volume not sold but accounted for				111,652	19
Volume pumped but unaccounted for				66,352	20
Percent of water lost				7%	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.)				4,000	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot, dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,760	26
Date of minimum: 4/23/2002					27
Total KWH used for pumping for the year				2,098,530	28
If water is purchased: Vendor Name: MENASHA UTILITIES					29
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					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)	
SHADY LANE 3	BH537	380	14	864,000	Yes	1
SHADY LANE 4	BH538	474	16	1,584,000	Yes	2
UNIVERSITY DRIVE	BH539	472	10	835,200	Yes	3
AMERICAN DRIVE	BH540	496	28	2,160,000	Yes	4

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	SERVICE PUMP 2	SERVICE PUMP NO 1	SERVICE PUMP NO 3	1
Location	1665 UNIVERSITY DRIVE	1665 UNIVERSITY DRIVE	2340 AMERICAN DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORRSE	FAIRBANKS MORRSE	JACUZZI	5
Year Installed	1989	1989	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	800	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	NEUMAN	9 10
Year Installed	1976	1968	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP NO 4	SERVICE PUMP NUMBER 2	SERVICE PUMP NUMBER ONE	14
Location	2340 AMERICAN DRIVE	919 SHADY LANE	919 SHADY LANE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	JACUZZI	LAYNE	18
Year Installed	1973	1983	1970	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	800	1,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEUMAN	US MOTORS	22 23
Year Installed	1994	1983	1970	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 3	WELL NO 4	WELL NO 5	1
Location	919 SHADY LANE	919 SHADY LANE	1665 UNIVERSITY DR	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	2002	1991	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	1,000	580	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTOR	9 10
Year Installed	1970	1974	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6			14
Location	2340 AMERICAN DR			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22 23
Year Installed	2001			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	PLANT #3	PLANT 2	PLANT 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1969	1970	1982	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	1,000,000	1,000,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000	1.9000	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER 1	TOWER 2	TOWER 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1966	1969	1982	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	182	6
Total capacity in gallons (actual)	300,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				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	6.000	189,509	0	3,002	0	186,507	1
P	D	6.000	34,318	3,047	0	0	37,365	2
M	D	8.000	63,535	0	11	0	63,524	3
P	D	8.000	145,738	12,630	0	0	158,368	4
M	D	10.000	15,133	0	0	0	15,133	5
M	S	10.000	393	0	0	0	393	6
P	D	10.000	17,965	0	0	0	17,965	7
P	S	10.000	0	40	0		40	8
M	D	12.000	6,251	0	0	0	6,251	9
M	S	12.000	490	0	0	0	490	10
P	D	12.000	77,719	0	100	0	77,619	11
P	S	12.000	105	0	0	0	105	12
M	D	16.000	26,094	0	1,540	0	24,554	13
M	S	16.000	5,617	0	0	0	5,617	14
P	D	16.000	27,108	1,540	0	0	28,648	15
Total Within Municipality			609,975	17,257	4,653	0	622,579	
Total Utility			609,975	17,257	4,653	0	622,579	

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)	
P	0.750	102	0	0	0	102	0	1
M	0.750	3,225	0	0	0	3,225	0	2
P	1.000	268	171	0	0	439	0	3
M	1.000	1,944	0	2	0	1,942	0	4
M	1.250	61	0	0	0	61	0	5
P	1.500	17	0	0	0	17	0	6
M	1.500	134	0	0	0	134	0	7
P	2.000	57	0	0	0	57	0	8
M	2.000	67	0	0	0	67	0	9
P	3.000	3	0	0	0	3	0	10
M	3.000	19	0	0	0	19	0	11
P	4.000	12	6	0	0	18	0	12
M	4.000	5	0	0	0	5	0	13
M	6.000	4	0	0	0	4	0	14
P	6.000	5	0	0	0	5	0	15
P	8.000	1	0	0	0	1	0	16
M	10.000	1	0	0	0	1	0	17
P	12.000	1	0	0	0	1	0	18
Total Utility		5,926	177	2	0	6,101	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,749	0	1	410	7,158	251	1
0.750	91	0	1	0	90	1	2
1.000	188	4	5	0	187	8	3
1.250	0	0	0	0	0	0	4
1.500	189	0	1	0	188	12	5
2.000	96	0	2	0	94	12	6
3.000	28	0	5	0	23	0	7
4.000	12	0	1	0	11	0	8
6.000	3	0	1	0	2	0	9
Total:	7,356	4	17	410	7,753	284	

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	6,595	380	1	3	0	179	7,158	1
0.750	71	13	0	0	0	6	90	2
1.000	24	150	2	6	0	5	187	3
1.250	0	0	0	0	0	0	0	4
1.500	0	175	2	8	0	3	188	5
2.000	1	88	4	1	0	0	94	6
3.000	0	14	3	5	0	1	23	7
4.000	0	5	5	1	0	0	11	8
6.000	0	1	1	0	0	0	2	9
Total:	6,691	826	18	24	0	194	7,753	

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	1,142	33	8		1,167	2
Total Fire Hydrants	1,142	33	8	0	1,167	
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: 925
 Number of distribution system valves end of year: 1,545
 Number of distribution valves operated during year: 1,028

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

The utility no longer provides water to the Waverly Sanitary District. However, they are a back up and the revenues represent a standby charge of \$200 per month.

Water Operation & Maintenance Expenses (Page W-05)

614 - Increase due to the acid treating of a well.
623/641 - During 2002, the utility stopped servicing the Waverly Sanitary District. Due to this, less water was sold and less kWh were used. kWh used dropped from 2,547,360 in 2001 to 2,098,530 in 2002. Chemicals expense also dropped due to less water being treated.
633 - Increase due to costs associated with the repair of a well pump.
642/652 - Increase due to costs associated with a new treatment process being implemented.
662 - Increase due to a large true up of sick leave accrued.
673 - Increase due to more main breaks and maintenance costs incurred.
675 - The utility expenses the costs of moving services. In 2001, more services were moved than in the current year.
677 - Decrease in account due to more maintenance costs during 2001.
925 - Increase in account due to more claims during 2002.
926 - 2001 had increased costs associated with the payoff of the unfunded pension liability to the Wisconsin Retirement System.

Water Utility Plant in Service (Page W-08)

346 - Adjustment to meters due to meters inadvertently being retired twice in prior years.
331/332 - Additions include the expansion of plant #3.
390 - Additions are for the new garage and utility office upgrades.

Accumulated Provision for Depreciation - Water (Page W-10)

Adjustment to meters account relates to meters inadvertently retired twice in prior years.

Water Mains (Page W-17)

Additions financed by developers and utility earnings.

Water Services (Page W-18)

Additions financed by developers and utility earnings.

Meters (Page W-19)

6" meters will be tested in subsequent year.

Adjustments to 5/8" meters due to meters inadvertently being retired twice in previous years. This was adjusted during 2002.
