



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
WATER OPERATING SECTION	
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: CITY OF MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A SCHUCH
Title: CITY TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: KMensing@menomonie-wi.gov

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR RICHARD D LOWERY
Title: PRESIDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2187

Fax Number: (715) 235 - 0888

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address:

Date of most recent audit report: 4/9/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: JUDITH A SCHUCH

Title: BOOKKEEPER/COLLECTOR

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: menotres@wwt.net

Name: MR DAVID A DOWD

Title: WATER SUPERINTENDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2395

Fax Number: (715) 235 - 0888

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MS SANDRA J CLAFLIN-CHALTON
- MR JAMES A HARTUNG
- MR JEFFREY V HOYT
- MR RICHARD D LOWERY
- MR LELAND A SCHWEBS
- MR CLARK EDWIN SMITH
- MR SCOTTY E SUTLIFF
- MS CRYSTEL D WEBB
- MS SANDRA K WHITE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,631,595	1,398,340	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	575,867	586,560	2
Depreciation Expense (403)	313,519	311,093	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	278,532	275,608	5
Total Operating Expenses	1,167,918	1,173,261	
Net Operating Income	463,677	225,079	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	463,677	225,079	
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)	12,902	23,902	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	12,902	23,902	
Total Income	476,579	248,981	
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	476,579	248,981	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	55,172	65,095	14
Amortization of Debt Discount and Expense (428)	7,959	7,959	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,213	7,290	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	70,344	80,344	
Net Income	406,235	168,637	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,993,222	1,824,585	20
Balance Transferred from Income (433)	406,235	168,637	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,399,457	1,993,222	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	4,714	5
INTEREST ON SPECIAL ASSESSMENTS	8,137	6
INTEREST ON DELINQUENT INVOICES	51	7
Total (Acct. 419):	12,902	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,631,595	0	0	0	1,631,595	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,631,595	0	0	0	1,631,595	

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	256,489		256,489	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	4,778		4,778	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	261,267	0	261,267	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,067,544	14,967,078	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,341,851	3,058,550	2
Net Utility Plant	11,725,693	11,908,528	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,725,693	11,908,528	
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)	113,000	133,000	7
Other Investments (124)	460,042	517,300	8
Special Funds (125-128)	518,968	581,045	9
Total Other Property and Investments	1,092,010	1,231,345	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	390,075		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)	293,730	237,191	15
Other Accounts Receivable (143)	10,075	779	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	46,561	38,384	18
Materials and Supplies (151-163)	30,717	37,618	19
Prepayments (165)	1,643	1,772	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	772,801	315,744	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,009	40,968	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	33,009	40,968	
Total Assets and Other Debits	13,623,513	13,496,585	

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)	2,569,008	2,569,008	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,399,457	1,993,222	28
Total Proprietary Capital	4,968,465	4,562,230	
LONG-TERM DEBT			
Bonds (221-222)	1,075,000	1,305,000	29
Advances from Municipality (223)	165,000	165,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,240,000	1,470,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	53,863	50,035	33
Payables to Municipality (233)	0	161,619	34
Customer Deposits (235)			35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	25,394	30,982	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	25,584	17,571	41
Total Current and Accrued Liabilities	365,841	521,207	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,049,207	6,943,146	49
Total Liabilities and Other Credits	13,623,513	13,496,583	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	15,066,301	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)	1,243				7
Total Utility Plant	15,067,544	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,341,851	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	3,341,851	0	0	0	
Net Utility Plant	11,725,693	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	3,058,550				3,058,550	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	313,519				313,519	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,333				12,333	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20				20	10
Other credits (specify):						11
					0	12
Total credits	325,872	0	0	0	325,872	13
Debits during year						14
Book cost of plant retired	42,571				42,571	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	42,571	0	0	0	42,571	19
Balance End of Year	3,341,851	0	0	0	3,341,851	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	30,717	37,618 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	30,717	37,618

**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)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	950	22,138	1
\$167,000 ADVANCE - 06/01/99	351	950	2,075	2
\$455,000 Mortgage Revenue Bond - 07/01/88	972	950	1,459	3
\$625,000 Mortgage Revenue Bond - 07/01/74	624	950	312	4
\$665,000 Refunding Bonds - 12/01/77	1,946	950	1,946	5
\$850,000 Mortgage Revenue Bond - 12/29/94	2,539	950	5,079	6
Total			33,009	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,569,008	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,569,008</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)	
\$665,000 Refunding Bonds	12/01/1977	07/01/2003	5.89%	0	1
\$455,000 Mortgage Revenue Bonds	06/01/1988	07/01/2004	7.54%	0	2
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	6.03%	280,000	3
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.74%	795,000	4
Total Bonds (Account 221):				1,075,000	
Total Reacquired Bonds (Account 222)				0	5
Net amount of bonds outstanding December 31:				<u>1,075,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$167,000.00 ADVANCE	06/01/1999	06/01/2009	4.33%	165,000	1
Total for Account 223				165,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	278,532	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>278,532</u>	
Taxes paid during year:		
County, state and local taxes	255,013	6
Social Security taxes	21,970	7
PSC Remainder Assessment	1,549	8
Other (explain):		
NONE		9
Total payments and other debits	<u>278,532</u>	
Balance end of year	<u><u>261,000</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 Mortgage Revenue Bonds	0			0	1
1988 Mortgage Revenue Bonds	0			0	2
1994 Mortgage Revenue Bonds	11,923	20,395	23,845	8,473	3
1998 Mortgage Revenue Bonds	18,458	34,777	36,915	16,320	4
Subtotal	30,381	55,172	60,760	24,793	
Advances from Municipality (223)					
1987 ADVANCE	0			0	5
1999 ADVANCE	601	7,213	7,213	601	6
Subtotal	601	7,213	7,213	601	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	30,982	62,385	67,973	25,394	

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	6,943,146	0	0	0	0	6,943,146	1
Add credits during year:							
For Services	5,800					5,800	2
For Mains	98,444					98,444	3
Other (specify):							
HYDRANTS	1,817					1,817	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,049,207	0	0	0	0	7,049,207	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	41,200					41,200	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BOND	113,000	1
Total (Acct. 123):	113,000	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAINS AND LATERALS	460,042	2
Total (Acct. 124):	460,042	
Sinking Funds (125):		
BOND REDEMPTION FUND	468,968	3
Total (Acct. 125):	468,968	
Depreciation Fund (126):		
DEPRECIATION FUND	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	293,730	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	293,730	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OUTSTANDING INVOICES FOR HYDRANT USE/WATER FROM HYDRANTS	80	15
OUTSTANDING INVOICE FOR TURN-ON CHARGE	85	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):		
OUTSTANDING INVOICE FOR CURB BOX DAMAGED IN ACCIDENT	157	17
REQUEST FOR TNT GRANT MONEY SUBMITTED/NOT RECEIVED	9,753	18
Total (Acct. 143):	10,075	
Receivables from Municipality (145):		
ITEMS TRANSFERRED TO TAX ROLL	46,561	19
Total (Acct. 145):	46,561	
Prepayments (165):		
PREPAID PSC REMAINDER ASSESSMENT	1,643	20
Total (Acct. 165):	1,643	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,015,189	0	0	0	15,015,189	1
Materials and Supplies	34,167	0	0	0	34,167	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,200,200	0	0	0	3,200,200	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,996,176	0	0	0	6,996,176	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,852,980	0	0	0	4,852,980	
Net Operating Income	463,677	0	0	0	463,677	8
Net Operating Income as a percent of Average Net Rate Base						
	9.55%	N/A	N/A	N/A	9.55%	

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	2,569,008	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,196,339	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,765,347	
Net Income		
Net Income	406,235	5
 Percent Return on Proprietary Capital	 8.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

APPLIED FOR RATE INCREASE IN 2001 AND AUTHORIZED RATES AND RULES (SEE DOCKET 2590-WR-103) WERE ADOPTED EFFECTIVE FOR SERVICE BEGINNING NOVEMBER 28, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

APPLIED TO PSC TO CHANGE METHOD OF COST RECOVERY OF PROVIDING PUBLIC FIRE PROTECTION SERVICE IN 2002. AUTHORIZED RATES AND RULES (SEE DOCKET 2590-WR-104) WERE ADOPTED BY THE UTILITY EFFECTIVE FOR SERVICE BEGINNING DECEMBER 1, 2002.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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Effective immediately, please delete the above email address from your address book and replace with KMensing@menomonie-wi.gov. The above address of menotres@wwt.net will be valid through the end of February 2004 only. Effective March 1, 2004 it will no longer be available. Please verify that you have changed the email address correctly by replying to this message.

Thank you for your prompt attention to this matter.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,603,501	1
Total Sales of Water	1,603,501	
Other Operating Revenues		
Forfeited Discounts (470)	4,870	2
Miscellaneous Service Revenues (471)	4,671	3
Rents from Water Property (472)	12,240	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,313	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	28,094	
Total Operating Revenues	1,631,595	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	174,496	9
Water Treatment Expenses (640-652)	66,915	10
Transmission and Distribution Expenses (660-678)	165,789	11
Customer Accounts Expenses (901-905)	27,334	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	141,333	14
Total Operation and Maintenance Expenses	575,867	
Other Operating Expenses		
Depreciation Expense (403)	313,519	15
Amortization Expense (404-407)		16
Taxes (408)	278,532	17
Total Other Operating Expenses	592,051	
Total Operating Expenses	1,167,918	
NET OPERATING INCOME	463,677	

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	3,876	198,774	545,333	4
Commercial	595	141,326	254,548	5
Industrial	34	244,919	277,468	6
Total Metered Sales to General Customers (461)	4,505	585,019	1,077,349	
Private Fire Protection Service (462)	86		23,525	7
Public Fire Protection Service (463)	1		361,314	8
Other Sales to Public Authorities (464)	156	88,500	141,313	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,748	673,519	1,603,501	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	361,314	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)	361,314	
Forfeited Discounts (470):		
Customer late payment charges	4,870	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,870	
Miscellaneous Service Revenues (471):		
WATER TURN-ON CHARGES	4,050	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	545	8
OVERHEAD CHARGED ON INVOICES	76	9
Total Miscellaneous Service Revenues (471)	4,671	
Rents from Water Property (472):		
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	240	10
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	12,000	11
Total Rents from Water Property (472)	12,240	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,313	13
Other (specify):		
NONE		14
Total Other Water Revenues (474)	6,313	
Amortization of Construction Grants (475):		
NONE		15
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)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	10,926	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	116,535	17
Pumping Labor and Expenses (624)	7,419	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,359	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,224	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	33,033	25
Total Pumping Expenses	174,496	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	10,926	26
Chemicals (641)	10,891	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)	30,070	28
Miscellaneous Expenses (643)	2,767	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	8,194	31
Maintenance of Structures and Improvements (651)	775	32
Maintenance of Water Treatment Equipment (652)	3,292	33
Total Water Treatment Expenses	66,915	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	10,926	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	101,878	36
Meter Expenses (663)	17,051	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	346	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	8,194	41
Maintenance of Structures and Improvements (671)	459	42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	11,186	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	4,342	46
Maintenance of Meters (676)	7,276	47
Maintenance of Hydrants (677)	4,131	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	165,789	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,731	50
Meter Reading Labor (902)	2,822	51
Customer Records and Collection Expenses (903)	21,781	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	27,334	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,074	56
Office Supplies and Expenses (921)	9,968	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	13,482	59
Property Insurance (924)	9,976	60
Injuries and Damages (925)	6,010	61
Employee Pensions and Benefits (926)	76,065	62
Regulatory Commission Expenses (928)	914	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,844	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	141,333	
 Total Operation and Maintenance Expenses	 575,867	

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		261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,986	2
Net property tax equivalent		255,014	
Social Security		21,969	3
PSC Remainder Assessment		1,549	4
Other (specify): NONE			5
Total tax expense		<u>278,532</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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245182				3
County tax rate	mills		8.451648				4
Local tax rate	mills		8.269839				5
School tax rate	mills		11.336466				6
Voc. school tax rate	mills		2.211591				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.514726				10
Less: state credit	mills		1.500696				11
Net tax rate	mills		29.014030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.269839				14
Combined School Tax Rate	mills		13.548057				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.817896				17
Total Tax Rate	mills		30.514726				18
Ratio of Local and School Tax to Total	dec.		0.714996				19
Total tax net of state credit	mills		29.014030				20
Net Local and School Tax Rate	mills		20.744905				21
Utility Plant, Jan. 1	\$	14,967,078	14,967,078				22
Materials & Supplies	\$	37,618	37,618				23
Subtotal	\$	15,004,696	15,004,696				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	14,648,038	14,648,038				26
Assessment Ratio	dec.		0.815945				27
Assessed Value	\$	11,951,993	11,951,993				28
Net Local & School Rate	mills		20.744905				29
Tax Equiv. Computed for Current Year	\$	247,943	247,943				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
Tax equiv. for current year (see note 6)	\$	261,000					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)	4,434		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)	89,257		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	481,542		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	375,657		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,466		20
Total Pumping Plant	869,971	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	470,103		22
Water Treatment Equipment (332)	938,987	597	23
Total Water Treatment Plant	1,418,751	597	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		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)			4,434	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)			89,257	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			481,542	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		42,347	42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		2,597	378,254	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,466	20
Total Pumping Plant	0	44,944	914,915	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			470,103	22
Water Treatment Equipment (332)			939,584	23
Total Water Treatment Plant	0	0	1,419,348	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,094	24
Structures and Improvements (341)			500	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)	1,551,721		26
Transmission and Distribution Mains (343)	8,005,787	69,769	27
Fire Mains (344)	0		28
Services (345)	1,093,145	15,944	29
Meters (346)	457,193	49,896	30
Hydrants (348)	1,053,612	7,000	31
Other Transmission and Distribution Plant (349)	618		32
Total Transmission and Distribution Plant	12,171,670	142,609	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,674		35
Computer Equipment (391.1)	17,933		36
Transportation Equipment (392)	94,544		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,816	978	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,398		42
SCADA Equipment (397.1)	139,532		43
Miscellaneous Equipment (398)	15,626	611	44
Other Tangible Property (399)	0		45
Total General Plant	409,994	1,589	
Total utility plant in service directly assignable	14,964,077	144,795	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,964,077	144,795	

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)			1,551,721 26
Transmission and Distribution Mains (343)	14,700		8,060,856 27
Fire Mains (344)			0 28
Services (345)	4,610		1,104,479 29
Meters (346)	22,042		485,047 30
Hydrants (348)	1,219		1,059,393 31
Other Transmission and Distribution Plant (349)			618 32
Total Transmission and Distribution Plant	42,571	0	12,271,708
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			8,674 35
Computer Equipment (391.1)			17,933 36
Transportation Equipment (392)			94,544 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,794 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			70,200 41
Communication Equipment (397)			4,398 42
SCADA Equipment (397.1)		(44,944)	94,588 43
Miscellaneous Equipment (398)			16,237 44
Other Tangible Property (399)			0 45
Total General Plant	0	(44,944)	366,639
Total utility plant in service directly assignable	42,571	0	15,066,301
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	42,571	0	15,066,301

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)	45,300	2.90%	2,588	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	45,300		2,588	
PUMPING PLANT				
Structures and Improvements (321)	109,912	3.20%	15,409	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%	932	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	143,726	4.40%	16,586	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,582	4.40%	373	15
Total Pumping Plant	258,220		33,300	
WATER TREATMENT PLANT				
Structures and Improvements (331)	144,969	3.20%	15,043	16
Water Treatment Equipment (332)	340,064	3.30%	30,996	17
Total Water Treatment Plant	485,033		46,039	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	234	3.20%	16	18
Distribution Reservoirs and Standpipes (342)	406,848	1.90%	29,483	19
Transmission and Distribution Mains (343)	1,081,499	1.30%	104,433	20
Fire Mains (344)	0			21
Services (345)	311,303	2.90%	31,866	22
Meters (346)	134,944	5.50%	25,912	23
Hydrants (348)	233,203	2.20%	23,243	24
Other Transmission and Distribution Plant (349)	569	5.00%	31	25
Total Transmission and Distribution Plant	2,168,600		214,984	

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					47,888	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	47,888	
321				(20,434)	104,887	8
322					0	9
323				12,596	13,528	10
324					0	11
325				(12,596)	147,716	12
326					0	13
327					0	14
328					4,955	15
	0	0	0	(20,434)	271,086	
331				20,434	180,446	16
332				(3,652)	367,408	17
	0	0	0	16,782	547,854	
341					250	18
342				(2,321)	434,010	19
343	14,700		20		1,171,252	20
344					0	21
345	4,610				338,559	22
346	22,042				138,814	23
348	1,219				255,227	24
349					600	25
	42,571	0	20	(2,321)	2,338,712	

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)	14,621	2.90%	1,429	26
Office Furniture and Equipment (391)	3,276	5.80%	503	27
Computer Equipment (391.1)	7,217	26.70%	1,891	28
Transportation Equipment (392)	48,246	13.30%	6,902	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	5,328	5.80%	598	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	7,883	7.50%	5,265	33
Communication Equipment (397)	2,346	15.00%	660	34
SCADA Equipment (397.1)	6,419	9.20%	10,769	35
Miscellaneous Equipment (398)	6,061	5.80%	924	36
Other Tangible Property (399)	0			37
Total General Plant	101,397		28,941	
Total accum. prov. directly assignable	3,058,550		325,852	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,058,550		 325,852	

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					16,050	26
391					3,779	27
391.1					9,108	28
392					55,148	29
393					0	30
394					5,926	31
395					0	32
396					13,148	33
397					3,006	34
397.1				5,973	23,161	35
398					6,985	36
399					0	37
	0	0	0	5,973	136,311	
	42,571	0	20	0	3,341,851	
					0	38
	42,571	0	20	0	3,341,851	

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	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			52,840	52,840	1
February			51,790	51,790	2
March			51,310	51,310	3
April			55,830	55,830	4
May			59,200	59,200	5
June			59,820	59,820	6
July			78,480	78,480	7
August			66,910	66,910	8
September			62,880	62,880	9
October			58,880	58,880	10
November			51,080	51,080	11
December			54,370	54,370	12
Total annual pumpage	0	0	703,390	703,390	
Less: Water sold				673,519	13
Volume pumped but not sold				29,871	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				21,815	16
Volume related to equipment/system malfunction				3,322	17
Non-utility volume NOT included in water sales				1,500	18
Total volume not sold but accounted for				26,637	19
Volume pumped but unaccounted for				3,234	20
Percent of water lost				0%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,160	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,100	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,706,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	720,000	Yes	3
580 17TH STREET	#6 Well	417	23	1,584,000	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	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	HITACHI	PEERLESS	PEERLESS	5
Year Installed	2002	1998	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,600	1,600	8
Pump Motor or Standby Engine Mfr	J-LINE	US	US	9 10
Year Installed	2002	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	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)	1
Identification	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons (actual)	65,000	65,000	46,000	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.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	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

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	3,938	0	0	0	3,938	1
M	D	4.000	47,413	0	0	0	47,413	2
M	D	6.000	170,822	143	0	0	170,965	3
M	D	8.000	82,765	3,969	1,050	0	85,684	4
M	T	8.000	46	0	0	0	46	5
M	D	10.000	17,295	0	0	0	17,295	6
M	T	10.000	164	0	0	0	164	7
M	D	12.000	78,541	890	0	0	79,431	8
M	T	12.000	44	0	0	0	44	9
M	D	16.000	52,293	0	0	0	52,293	10
M	S	16.000	1,706	0	0	0	1,706	11
M	D	20.000	17,822	0	0	0	17,822	12
M	S	20.000	21	0	0	0	21	13
Total Within Municipality			472,870	5,002	1,050	0	476,822	
Total Utility			472,870	5,002	1,050	0	476,822	

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	2,682	0	13	0	2,669	97	1
M	1.000	704	27	1	0	730	116	2
M	1.250	132	0	0	0	132	14	3
M	1.500	91	10	0	0	101	40	4
M	2.000	90	5	0	0	95		5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	42	0	0	0	42		8
P	4.000	1	0	0	0	1		9
M	6.000	107	0	2	0	105	34	10
M	8.000	32	2	0	0	34	10	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
Total Utility		3,901	44	16	0	3,929	314	

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	4,727	385	173	0	4,939	428	1
1.000	187	6	1	0	192	9	2
1.500	51	1	1	0	51	8	3
2.000	62	5	5	0	62	13	4
3.000	28	0	1	0	27	14	5
4.000	9	0	0	0	9	0	6
6.000	1	1	0	0	2	1	7
Total:	5,065	398	181	0	5,282	473	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,885	423	5	99	3	524	4,939	1
1.000	1	141	9	26	0	15	192	2
1.500	0	30	1	14	0	6	51	3
2.000	0	15	6	30	0	11	62	4
3.000	0	6	3	10	0	8	27	5
4.000	0	0	1	2	0	6	9	6
6.000	0	0	2	0	0	0	2	7
Total:	3,886	615	27	181	3	570	5,282	

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	9				9	1
Within Municipality	820	10	1		829	2
Total Fire Hydrants	829	10	1	0	838	
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:	612
Number of distribution system valves end of year:	968
Number of distribution valves operated during year:	790

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN LABOR COSTS DUE TO PAYOUT OF ACCUMULATED SICK AND VACATION AT RETIREMENT OF AN EMPLOYEE AND DUE TO RAISE IN WAGES OF UNION EMPLOYEES TO "CATCH UP" TO SURROUNDING COMMUNITIES WITH LIKE POSITIONS.

LINE #25 - INCREASED COSTS DUE TO OUTSIDE LABOR/EXPENSES TO REPAIR/REPLACE PUMP AND MOTOR AT WELL #3.

LINE #28 - INCREASED LABORATORY SERVICE COSTS.

LINE #62 - INCREASED EMPLOYEE BENEFITS DUE TO INCREASE IN WAGES DURING YEAR AND LARGE INCREASE IN HEALTH INSURANCE PREMIUMS.

LINE #63 - APPLIED TO PSC TO CHANGE METHOD OF COST RECOVERY OF PROVIDING PUBLIC FIRE PROTECTION SERVICE IN 2002.

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

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 4, 1996, RESOLUTION #10.

Water Utility Plant in Service (Page W-08)

COLUMN F - RECLASSIFIED PER JAMES LUCKOW OF PSC AS A RESULT OF REVIEW OF THE 2001 CITY OF MENOMONIE ANNUAL REPORT.

LINES #27 & #29-#31 - AMOUNTS ARE SUPPORTED BY PHYSICAL CHANGES IN APPROPRIATE STATISTICAL SCHEDULES.

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

COLUMN I - TO TRANSFER ACCUMULATED DEPRECIATION ASSOCIATED WITH TRANSFERS OF PLANT INVESTMENT IN 2001, PER CALCULATIONS/FIGURES PROVIDED BY JAMES LUCKOW OF PSC IN HIS 08/06/02 EMAIL TO THE CITY OF MENOMONIE. ADJUSTMENTS WERE DONE AS A RESULT OF THE REVIEW OF THE 2001 ANNUAL REPORT FOR THE CITY OF MENOMONIE.

Water Mains (Page W-17)

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED, AS WELL AS GENERAL OPERATING REVENUE.

Water Services (Page W-18)

PROPERTY OWNERS ARE CHARGED ACTUAL COST OF LATERAL CONSTRUCTION.
