



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MONDOVI MUNICIPAL WATER UTILITYPrincipal Office: 156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755For 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: MONDOVI MUNICIPAL WATER UTILITY

Utility Address: 156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

When was utility organized? 12/31/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL A LAUERSDORF

Title: CITY ADMINISTRATOR

Office Address:

156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

Telephone: (715) 926 - 3866

Fax Number: (715) 926 - 4261

E-mail Address: Mondovi.com

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

Name: KIM FRANK

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY

P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717 EXT 18

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: RANDY BIEDERMAN

Title: CHAIRMAN

Office Address:

156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

Telephone: (715) 926 - 3866

Fax Number: (715) 926 - 4261

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: VIRCHOW, KRAUSE & COMPANY
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717 EXT 18

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/28/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR RANDY GRUBER

Title: SUPERINTENDENT

Office Address:

156 SOUTH FRANKLIN STREET
MONDOVI, WI 54755

Telephone: (715) 926 - 3866

Fax Number: (715) 926 - 4261

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR RANDY BIEDERMAN
- MR GARY RISEN
- MR DUANE SEGERSTROM
- MR ORLEN STAMM

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	351,238	345,099	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	150,703	136,278	2
Depreciation Expense (403)	75,034	74,368	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,455	58,078	5
Total Operating Expenses	287,192	268,724	
Net Operating Income	64,046	76,375	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	64,046	76,375	
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)	5,183	16,305	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	5,183	16,305	
Total Income	69,229	92,680	
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	69,229	92,680	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,568	56,258	14
Amortization of Debt Discount and Expense (428)	4,804	4,532	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	874	2,150	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	58,246	62,940	
Net Income	10,983	29,740	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	497,033	467,293	20
Balance Transferred from Income (433)	10,983	29,740	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)	508,016	497,033	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	5,183	5
Total (Acct. 419):	5,183	
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 & 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	351,238	0	0	0	351,238	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	351,238	0	0	0	351,238	

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	53,665		53,665	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	53,665	0	53,665	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,958,809	3,903,346	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	812,214	782,059	2
Net Utility Plant	3,146,595	3,121,287	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,621	18,138	6
Special Funds (125)	231,565	218,836	7
Total Other Property and Investments	238,186	236,974	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,208	10,097	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	82,221	76,958	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,115	66,562	14
Materials and Supplies (150)	4,411	4,161	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	113,955	157,778	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,464	35,268	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	47,718	59,648	20
Total Deferred Debits	78,182	94,916	
Total Assets and Other Debits	3,576,918	3,610,955	

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)	319,273	319,273	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	508,016	497,033	23
Total Proprietary Capital	827,289	816,306	
LONG-TERM DEBT			
Bonds (221)	890,000	965,000	24
Advances from Municipality (223)	30,329	32,316	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	920,329	997,316	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,008	8,091	28
Payables to Municipality (233)	27,187	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	57,953	54,660	31
Interest Accrued (237)	17,733	20,109	32
Other Current and Accrued Liabilities (238)	5,589	4,558	33
Total Current and Accrued Liabilities	114,470	87,418	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,714,830	1,709,915	41
Total Liabilities and Other Credits	3,576,918	3,610,955	

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)	3,958,809	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,958,809	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	812,214	0	0	0	10
Total Accumulated Provision	812,214	0	0	0	
Net Utility Plant	3,146,595	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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	782,059				782,059	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	75,034				75,034	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,544				3,544	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	78,578	0	0	0	78,578	13
Debits during year						14
Book cost of plant retired	48,423				48,423	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	48,423	0	0	0	48,423	19
Balance End of Year	812,214	0	0	0	812,214	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,411	4,161
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,411	4,161

**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)				
1993 MORTGAGE REVENUE BONDS	2,988	428	14,122	1
1996 MORTGAGE REVENUE BONDS	1,816	428	16,342	2
Total			30,464	
Unamortized premium on debt (251)				
NONE				3
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	319,273	1
Changes during year (explain):		2
Balance end of year	<u>319,273</u>	

BONDS (ACCT. 221)

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)	
REVENUE BONDS SERIES 1993D	09/01/1993	09/01/2006	4.38%	260,000	1
REVENUE BONDS SERIES 1996	06/01/1996	06/01/2011	5.65%	630,000	2
Total Bonds (Account 221):				890,000	

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)					
STATE TRUST FUND LOAN	01/30/2001	03/15/2010	5.50%	3,614	1
STATE TRUST FUND LOAN	08/31/2001	03/15/2011	5.50%	5,472	2
STATE TRUST FUND LOAN	11/08/2000	03/15/2010	5.50%	21,243	3
Total for Account 223				30,329	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,660	1
Accruals:		
Charged water department expense	61,455	2
Charged electric department expense		3
Charged sewer department expense	901	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,356	
Taxes paid during year:		
County, state and local taxes	54,660	6
Social Security taxes	4,097	7
PSC Remainder Assessment	306	8
Other (explain):		
NONE		9
Total payments and other debits	59,063	
Balance end of year	57,953	

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)					
REVENUE BONDS SERIES 1993D	5,675	16,092	17,027	4,740	1
REVENUE BONDS SERIES 1996	12,284	36,476	36,850	11,910	2
Subtotal	17,959	52,568	53,877	16,650	
Advances from Municipality (223)					
STATE TRUST FUND LOAN	2,150	874	1,941	1,083	3
Subtotal	2,150	874	1,941	1,083	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	20,109	53,442	55,818	17,733	

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	1,709,915	0	0	0	0	1,709,915	1
Add credits during year:							
For Services	4,915					4,915	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,714,830	0	0	0	0	1,714,830	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	6,621	2
Total (Acct. 124):	6,621	
Special Funds (125):		
RESTRICTED CASH	231,565	3
Total (Acct. 125):	231,565	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	82,221	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	82,221	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FUND	16,115	12
Total (Acct. 145):	16,115	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
AMORTIZED WATER TOWER PAINTING	47,718	15
Total (Acct. 183):	47,718	

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)	
<hr/>		
Payables to Municipality (233):		
DUE TO GENERAL FUND	27,187	16
Total (Acct. 233):	27,187	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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	3,931,077	0	0	0	3,931,077	1
Materials and Supplies	4,286	0	0	0	4,286	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	797,136	0	0	0	797,136	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,712,372	0	0	0	1,712,372	6
Other (specify):					0	7
Average Net Rate Base	1,425,855	0	0	0	1,425,855	
Net Operating Income	64,046	0	0	0	64,046	8
Net Operating Income as a percent of Average Net Rate Base	4.49%	N/A	N/A	N/A	4.49%	

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	319,273	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	502,524	3
Other (Specify):		4
Total Average Proprietary Capital	821,797	
Net Income		
Net Income	10,983	5
Percent Return on Proprietary Capital	1.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

The balance of \$16,115 in account 145 is made up of the joint meter expense for 2001 and 2002 that the sewer utility owes the water utility.

The balance of \$27,187 in account 233 consists of the net amount the water utility fund owes the general fund. This includes payroll and related expenses the general fund pays on behalf of the water utility.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Mondovi
Mondovi, 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 Mondovi Municipal Water Utility, an enterprise fund of the City of Mondovi, 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 Wisconsin Public Service Commission, 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.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 13, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
December 18, 2003

Mr. Daniel A. Lauersdorf, City Administrator
Mondovi Municipal Water Utility
156 South Franklin Street
Mondovi, WI 54755- Pat, needs zip plus four, thanks

2002 Analytical Review DWCCA-3780-ELE

Dear Mr. Lauersdorf:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page W-8, a footnote indicates: "The age and cost of the mains retired is not known. Therefore, an estimate was calculated based on the average cost and feet of all the mains the city had at 12/31/01. The dollar amount in Account 343, Transmission and Distribution Mains (\$1,598,704) divided by the number of feet (98,740) gives an average cost of \$16.19 per foot. This average cost was applied to the 2,219 feet of main retired, resulting in a retirement of \$35,928."

The Commission is not in favor of this method. We want retirements to be priced at original installed cost, estimated if not known. Average cost of all plant in service will greatly overstate the cost because of inflation. If the utility continues to use average cost of all plant in service it will deplete the balance in accumulated depreciation. The 2002 annual report indicates that the utility was originally formed in 1935, and main installations in the 1930's probably cost about \$4.00 per foot rather than the \$16.19 per foot on page W-19 in the 2002 annual report. We recommend an adjustment be recorded in 2003 to reverse the overpricing of retirements, or else the utility should record a retirement loss for the undepreciated cost. Please advise us of your action regarding this matter.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Com

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	345,554	1
Total Sales of Water	345,554	
Other Operating Revenues		
Forfeited Discounts (470)	589	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,095	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,684	
Total Operating Revenues	351,238	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	16,329	8
Pumping Expenses (620-625)	48,196	9
Water Treatment Expenses (630-635)	8,950	10
Transmission and Distribution Expenses (640-655)	30,655	11
Customer Accounts Expenses (901-904)	9,479	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,094	14
Total Operation and Maintenance Expenses	150,703	
Other Operating Expenses		
Depreciation Expense (403)	75,034	15
Amortization Expense (404-407)		16
Taxes (408)	61,455	17
Total Other Operating Expenses	136,489	
Total Operating Expenses	287,192	
NET OPERATING INCOME	64,046	

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	15	65	1
Commercial	3	45	356	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	60	421	
Metered Sales to General Customers (461)				
Residential	1,061	44,426	149,920	4
Commercial	133	19,178	45,894	5
Industrial	4	13,787	21,754	6
Total Metered Sales to General Customers (461)	1,198	77,391	217,568	
Private Fire Protection Service (462)	2		672	7
Public Fire Protection Service (463)	1		117,698	8
Other Sales to Public Authorities (464)	8	3,902	9,195	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,213	81,353	345,554	

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)	117,698	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)	117,698	
Forfeited Discounts (470):		
Customer late payment charges	589	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	589	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,731	10
Other (specify): MISCELLANEOUS	1,364	11
Total Other Water Revenues (474)	5,095	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	7,195	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	9,134	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	16,329	
 PUMPING EXPENSES		
Operation Labor (620)	27,280	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	20,589	7
Operation Supplies and Expenses (623)	327	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	48,196	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	136	10
Chemicals (631)	8,814	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,950	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,069	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,805	16
Maintenance of Mains (651)	2,229	17
Maintenance of Services (652)	1,167	18
Maintenance of Meters (653)	1,326	19
Maintenance of Hydrants (654)	59	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	30,655	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,067	22
Accounting and Collecting Labor (902)	8,412	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,479	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	998	27
Office Supplies and Expenses (921)	4,102	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,796	30
Property Insurance (924)	8,400	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	15,011	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,320	35
Transportation Expenses (933)	1,367	36
Maintenance of General Plant (935)	100	37
Total Administrative and General Expenses	37,094	
 Total Operation and Maintenance Expenses	 150,703	

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		57,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		901	2
Net property tax equivalent		57,052	
Social Security		4,097	3
PSC Remainder Assessment		306	4
Other (specify): NONE			5
Total tax expense		61,455	

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			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242975				3
County tax rate	mills		8.450667				4
Local tax rate	mills		6.099885				5
School tax rate	mills		10.718838				6
Voc. school tax rate	mills		2.191634				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.703999				10
Less: state credit	mills		1.445978				11
Net tax rate	mills		26.258021				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.099885				14
Combined School Tax Rate	mills		12.910472				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.010357				17
Total Tax Rate	mills		27.703999				18
Ratio of Local and School Tax to Total	dec.		0.686195				19
Total tax net of state credit	mills		26.258021				20
Net Local and School Tax Rate	mills		18.018134				21
Utility Plant, Jan. 1	\$	3,903,347	3,903,347				22
Materials & Supplies	\$	4,163	4,163				23
Subtotal	\$	3,907,510	3,907,510				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,907,510	3,907,510				26
Assessment Ratio	dec.		0.823130				27
Assessed Value	\$	3,216,389	3,216,389				28
Net Local & School Rate	mills		18.018134				29
Tax Equiv. Computed for Current Year	\$	57,953	57,953				30
Tax Equivalent per 1994 PSC Report	\$	42,624					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	57,953					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	200		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	200	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		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)	166,682		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	166,732	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	220,502		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,948		17
Diesel Pumping Equipment (326)	50,004		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,317		20
Total Pumping Plant	422,771	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	125		21
Structures and Improvements (331)	20,378		22
Water Treatment Equipment (332)	868,875		23
Total Water Treatment Plant	889,378	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,025		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)			200	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	200	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	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)			166,682	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	166,732	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			220,502	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,948	17
Diesel Pumping Equipment (326)			50,004	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,317	20
Total Pumping Plant	0	0	422,771	
WATER TREATMENT PLANT				
Land and Land Rights (330)			125	21
Structures and Improvements (331)			20,378	22
Water Treatment Equipment (332)			868,875	23
Total Water Treatment Plant	0	0	889,378	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,025	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	126,082		26
Transmission and Distribution Mains (343)	1,598,704	65,332	27
Fire Mains (344)	6,933		28
Services (345)	316,111	19,893	29
Meters (346)	121,488	12,988	30
Hydrants (348)	164,311	5,673	31
Other Transmission and Distribution Plant (349)	54		32
Total Transmission and Distribution Plant	2,335,708	103,886	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	930		35
Computer Equipment (391.1)	4,156		36
Transportation Equipment (392)	8,114		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	75,357		44
Other Tangible Property (399)	0		45
Total General Plant	88,557	0	
Total utility plant in service directly assignable	3,903,346	103,886	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,903,346	103,886	

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)			126,082 26
Transmission and Distribution Mains (343)	35,928		1,628,108 27
Fire Mains (344)			6,933 28
Services (345)	0		336,004 29
Meters (346)	9,433		125,043 30
Hydrants (348)	3,062		166,922 31
Other Transmission and Distribution Plant (349)			54 32
Total Transmission and Distribution Plant	48,423	0	2,391,171
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			930 35
Computer Equipment (391.1)			4,156 36
Transportation Equipment (392)			8,114 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			75,357 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	88,557
Total utility plant in service directly assignable	48,423	0	3,958,809
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	48,423	0	3,958,809

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,917	6,917	1
February			6,562	6,562	2
March			6,723	6,723	3
April			7,088	7,088	4
May			8,066	8,066	5
June			8,211	8,211	6
July			11,335	11,335	7
August			12,932	12,932	8
September			13,064	13,064	9
October			7,454	7,454	10
November			6,566	6,566	11
December			6,660	6,660	12
Total annual pumpage	0	0	101,578	101,578	
Less: Water sold				81,353	13
Volume pumped but not sold				20,225	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				1,978	16
Volume related to equipment/system malfunction				25	17
Non-utility volume NOT included in water sales				6,086	18
Total volume not sold but accounted for				8,089	19
Volume pumped but unaccounted for				12,136	20
Percent of water lost				12%	21
If more than 25%, 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.)				637	23
Date of maximum: 9/25/2002					24
Cause of maximum:					25
High production at the canning factory.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				150	26
Date of minimum: 3/10/2002					27
Total KWH used for pumping for the year				203,497	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)	
CITY HALL	1	834	8	580,000	Yes	1
HUDSON STREET	3	373	8	648,000	Yes	2
HARRISON STREET	4	485	14	787,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3	#4	1
Location	WELL #1	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	JOHNSON	CORBIN RUSSWIN	5
Year Installed	1980	1972	1996	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	450	457	8
Pump Motor or Standby Engine Mfr	UNKNOWN	GENERAL ELECTRIC	US ELECTRIC	9 10
Year Installed	1980	1972	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1972			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons (actual)	750,000			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)	OTHER	OTHER	OTHER	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.)	432.0000	634.0000	648.0000	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	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
			4
			5
Year constructed			6
Primary material (earthen, steel, concrete, other)			7
			8
Elevation difference in feet (See Headnote 3.)			9
			10
Total capacity in gallons (actual)			11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	249	0	249	0	0	1
M	D	4.000	2	0	0	0	2	2
M	D	6.000	51,682	2,219	1,970	0	51,931	3
P	D	6.000	374	0	0	0	374	4
M	D	8.000	31,312	0	0	0	31,312	5
M	D	10.000	1,171	0	0	0	1,171	6
P	D	10.000	39	0	0	0	39	7
M	D	12.000	7,211	0	0	0	7,211	8
M	D	16.000	6,700	0	0	0	6,700	9
Total Within Municipality			98,740	2,219	2,219	0	98,740	
Total Utility			98,740	2,219	2,219	0	98,740	

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	709	0	0	(4)	705	14	1
P	1.000	1	1	0	0	2		2
M	1.000	379	5	0	0	384	29	3
M	1.250	1	0	0	0	1		4
M	1.500	24	0	0	0	24		5
M	2.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	5	0	0	0	5		8
M	8.000	7	0	0	0	7		9
Total Utility		1,130	6	0	(4)	1,132	43	

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	1,284	50	100	0	1,234	14	1
1.000	40	2	4	0	38	0	2
1.500	5	1	0	0	6	0	3
2.000	13	0	1	0	12	1	4
3.000	4	1	1	0	4	3	5
4.000	2	0	0	0	2	1	6
Total:	1,348	54	106	0	1,296	19	

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	1,031	97	1	2	0	103	1,234	1
1.000	12	21	1	2	0	2	38	2
1.500	0	4	0	1	0	1	6	3
2.000	0	9	1	2	0	0	12	4
3.000	0	4	0	0	0	0	4	5
4.000	0	0	1	1	0	0	2	6
Total:	1,043	135	4	8	0	106	1,296	

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	161	3	3		161	2
Total Fire Hydrants	161	3	3	0	161	
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:	160
Number of distribution system valves end of year:	196
Number of distribution valves operated during year:	98

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Supplies and Expense (602) increased in 2002 because the media was replaced in a filter. This was not an expense in the prior year.

Water Utility Plant in Service (Page W-08)

The age and cost of the mains retired is not known. Therefore, an estimate was calculated based on the average cost and feet of all the mains the city had at 12/31/01. The dollar amount in Account 343, Transmission and Distribution Mains (\$1,598,704) divided by the number of feet (98,740) gives an average cost of \$16.19 per foot. This average cost was applied to the 2,219 feet of main retired, resulting in a retirement of \$35,928.

Water Mains (Page W-15)

The water utility paid for all main additions.

Water Services (Page W-16)

Two of the services added were assessed to the property owner based on actual cost of the utility to install. The other four services added were paid for by the utility.

The adjustment is due to a prior reporting error.
