



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MONROE MUNICIPAL WATER UTILITYPrincipal Office: 1065 5TH AVE  
MONROE, WI 53566For 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:** MONROE MUNICIPAL WATER UTILITY

**Utility Address:** 1065 5TH AVE  
MONROE, WI 53566

**When was utility organized?** 1/1/1888

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS SANDRA KAY WAEFLER  
**Title:** WATER UTILITY ACCOUNTING MANAGER

**Office Address:**  
1065 5TH AVE  
MONROE, WI 53566

**Telephone:** (608) 329 - 2483  
**Fax Number:** (608) 329 - 2488

**E-mail Address:**

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

**Name:** MR KEITH E INGWELL  
**Title:** PRESIDENT

**Office Address:**  
1409 17TH STREET  
MONROE, WI 53566

**Telephone:** (608) 328 - 9415  
**Fax Number:**

**E-mail Address:**

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

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

**Name:** MR STEVEN P MADSEN  
**Title:** AUDITOR  
**Office Address:** REFFUE, PAS, JACOBSON & KOSTER

901 16TH AVENUE  
MONROE, WI 53566

**Telephone:** (608) 325 - 2141  
**Fax Number:** (608) 325 - 2146

**E-mail Address:** SteveM@rpjkcpcpa.com

**Date of most recent audit report:** 6/3/2003

**Period covered by most recent audit:** 01/01/02-12/31/02

**IDENTIFICATION AND OWNERSHIP**

**Names and titles of utility management including manager or superintendent:**

**Name:** MR MICHAEL L KENNISON

**Title:** OPERATION SUPERVISOR / UTILITY MANAGER

**Office Address:**

1065 5TH AVE  
MONROE, WI 53566

**Telephone:** (608) 329 - 2485

**Fax Number:** (608) 329 - 2488

**E-mail Address:** mlkh2o@tds.net

**Name of utility commission/committee:** Board of Public Works

**Names of members of utility commission/committee:**

- MR PAUL HANNES, ALDERPERSON
- MR KEITH E INGWELL, PRESIDENT / ALDERPERSON
- MR TODD R JENSON, VICE PRESIDENT / ALDERPERSON
- MR MIKE D TEASDALE, ALDERPERSON
- MRS KATHRYN WILLIAMS, ALDERPERSON

**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:** [REDACTED]

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,245,374	1,260,683	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	652,564	600,308	2
Depreciation Expense (403)	195,837	195,577	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	214,918	204,814	5
<b>Total Operating Expenses</b>	<b>1,063,319</b>	<b>1,000,699</b>	
<b>Net Operating Income</b>	<b>182,055</b>	<b>259,984</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>182,055</b>	<b>259,984</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,022	1,542	7
Income from Nonutility Operations (417)	(115)	(109)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,881	62,289	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>29,788</b>	<b>63,722</b>	
<b>Total Income</b>	<b>211,843</b>	<b>323,706</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>211,843</b>	<b>323,706</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	156,495	174,192	14
Amortization of Debt Discount and Expense (428)	6,000	5,664	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>162,495</b>	<b>179,856</b>	
<b>Net Income</b>	<b>49,348</b>	<b>143,850</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,971,487	1,964,883	20
Balance Transferred from Income (433)	49,348	143,850	21
Miscellaneous Credits to Surplus (434)	196,507	185,205	22
Miscellaneous Debits to Surplus--Debit (435)	13,129	158,588	23
Appropriations of Surplus--Debit (436)	86,583	163,863	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,117,630</b>	<b>1,971,487</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
INCOME AND EXPENSE ON PRIVATE WELLS	(115)	3
<b>Total (Acct. 417):</b>	<b>(115)</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	5,270	5
INTEREST ON RESTRICTED ASSETS	23,611	6
<b>Total (Acct. 419):</b>	<b>28,881</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PROPERTY TAX EQUIVALENT WAIVED	196,507	10
<b>Total (Acct. 434):</b>	<b>196,507</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
ADJUSTMENT ON DEPRECIATION OF METERS	13,129	11
<b>Total (Acct. 435)--Debit:</b>	<b>13,129</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	86,583	12
<b>Total (Acct. 436)--Debit:</b>	<b>86,583</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,688				1,688	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	666				666	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>666</b>	
<b>Net income (or loss)</b>	<b>1,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,022</b>	

### 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	1,245,374	0	0	0	1,245,374	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	166				166	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,245,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,245,208</b>		

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	215,184	32,339	<b>247,523</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	756		756	6
Other nonutility expenses			0	7
Water utility plant accounts	8,100		8,100	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	32,339	(32,339)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>256,379</b>	<b>0</b>	<b>256,379</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,490,871	9,211,945	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,585,582	2,492,755	2
<b>Net Utility Plant</b>	<b>6,905,289</b>	<b>6,719,190</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,905,289</b>	<b>6,719,190</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,242,999	1,156,412	9
<b>Total Other Property and Investments</b>	<b>1,242,999</b>	<b>1,156,412</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	213,638	205,362	10
Special Deposits (132-134)	120,991	94,856	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	326,810	296,818	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,525	28,764	18
Materials and Supplies (151-163)	40,703	37,128	19
Prepayments (165)	735	622	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>722,402</b>	<b>663,550</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	60,178	66,178	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>60,178</b>	<b>66,178</b>	
<b>Total Assets and Other Debits</b>	<b>8,930,868</b>	<b>8,605,330</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	428,335	277,099	26
Appropriated Earned Surplus (215)	1,065,494	978,912	27
Unappropriated Earned Surplus (216)	2,117,630	1,971,487	28
<b>Total Proprietary Capital</b>	<b>3,611,459</b>	<b>3,227,498</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,100,000	3,300,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>3,100,000</b>	<b>3,300,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	42,837	20,648	33
Payables to Municipality (233)	39,946	17,421	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	12,140	11,001	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	76,753	65,883	41
<b>Total Current and Accrued Liabilities</b>	<b>171,676</b>	<b>114,953</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,047,733	1,962,879	49
<b>Total Liabilities and Other Credits</b>	<b>8,930,868</b>	<b>8,605,330</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	9,384,149	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)	106,722				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0				7
<b>Total Utility Plant</b>	<b>9,490,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,585,582	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,585,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,905,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,492,755				<b>2,492,755</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	195,837				<b>195,837</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,994				<b>9,994</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	276				<b>276</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>206,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,107</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	20,653				<b>20,653</b>	<b>15</b>
Cost of removal	2,237				<b>2,237</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Adjustment to meter depreciation	90,390				<b>90,390</b>	<b>18</b>
<b>Total debits</b>	<b>113,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,280</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,585,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,585,582</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	40,703	37,128
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>40,703</b>	<b>37,128</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 REVENUE REFUNDING BONDS	1,618	428	7,954	1
2001 REVENUE REFUNDING BONDS	4,382	428	52,224	2
<b>Total</b>			<b>60,178</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	277,099	1
<b>Changes during year (explain):</b>		
NEW INDUSTRIAL PARK AND 8TH AVE PROJECT	151,236	2
<b>Balance end of year</b>	<b><u>428,335</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Revenue Refunding Bonds Series	10/01/1993	12/01/2007	4.00%	785,000	<b>1</b>
Water System Revenue Refunding Bonds Series	06/01/2001	12/01/2014	4.50%	2,315,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,100,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 3,100,000**

### 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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	224,030	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>224,030</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	17,343	7
PSC Remainder Assessment	1,068	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT WAIVED BY CITY	205,619	9
<b>Total payments and other debits</b>	<u>224,030</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Refunding Bonds dated 10/1/93	3,700	44,149	44,625	3,224	1
MORTGAGE REVENUE REFUNDING BONDS DATED 6/1/01	7,301	112,346	110,731	8,916	2
<b>Subtotal</b>	<b>11,001</b>	<b>156,495</b>	<b>155,356</b>	<b>12,140</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,001</b>	<b>156,495</b>	<b>155,356</b>	<b>12,140</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,962,879	0	0	0	0	<b>1,962,879</b>	1
<b>Add credits during year:</b>							
For Services	18,991					<b>18,991</b>	2
For Mains	59,597					<b>59,597</b>	3
<b>Other (specify):</b>							
HYDRANTS	6,266					<b>6,266</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,047,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,047,733</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BONDS	442,126	3
<b>Total (Acct. 125):</b>	<b>442,126</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION	800,873	4
<b>Total (Acct. 126):</b>	<b>800,873</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
TEMPORARY CASH INVESTMENTS	120,991	7
<b>Total (Acct. 134):</b>	<b>120,991</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	304,286	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
INVENTORY SALES AND CONTRIBUTED ASSETS	22,524	12
<b>Total (Acct. 142):</b>	<b>326,810</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
SHARED METER CHARGES,POSTAGE,LABOR	19,525	16
<b>Total (Acct. 145):</b>	<b>19,525</b>	
<b>Prepayments (165):</b>		
PROPERTY INSURANCE	735	17
<b>Total (Acct. 165):</b>	<b>735</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
STREET PATCHES, INSURANCE,BENEFITS,POSTAGE,GAS	39,946	23
<b>Total (Acct. 233):</b>	<b>39,946</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	9,248,197	0	0	0	9,248,197	1
Materials and Supplies	38,915	0	0	0	38,915	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,539,168	0	0	0	2,539,168	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,005,306	0	0	0	2,005,306	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,742,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,742,638</b>	
Net Operating Income	182,055	0	0	0	182,055	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	3.84%	N/A	N/A	N/A	3.84%	

## 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.

<b>Description (a)</b>	<b>Amount (b)</b>	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	352,717	1
Appropriated Earned Surplus	1,022,203	2
Unappropriated Earned Surplus	2,044,558	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,419,478</b>	
<b>Net Income</b>		
Net Income	49,348	5
<b>Percent Return on Proprietary Capital</b>	<b>1.44%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

All acquisitions are detailed in footnotes for W8/W9.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

The City of Monroe built a new industrial park in which the Badger State Ethanol Plant is located. Phase I of two new subdivisions were constructed in 2002.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

See Water Operating Section footnotes account 346.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

Acct. 419: Interest income dropped \$33,408 due to further decline of interest rates

Acct. 434: The City of Monroe waived the 2002 Property Tax Equivalent for the third year.

Acct. 435: As detailed in the Water Operating section footnotes account 346. The Utility made an adjustment to the value of meters in the system in 2002 which resulted in a \$13,129 debit to account 435. In the prior year, a \$158,588 loss on refunding of bonds was booked to this account.

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

See notes on W8 account 346 regarding adjustment on meters and accumulated depreciation.

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### Capital Paid in by Municipality (Acct. 200) (Page F-13)

The City of Monroe installed 3442 feet of 10" water main, 8 fire hydrants and 8 new services in the new Industrial Park at a cost of \$141,812.04. They also installed 3 new 1 - 1/2" services in the 8th Avenue project at a cost of \$8,010.50.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

Alpine Acres Subdivision Phase I was contributed in 2002 with mains, hydrants and valves totalling \$38,921.00.

Bakersfield Subdivision Phase I was contributed with mains, hydrants and valves totalling \$24,734.00.

We billed Twining Valley Subdivision for contributions of \$20,101.86 for water main to loop their subdivision however it is unpaid at year end.

Contributions for individual services in the amount of \$1,096.58 were also booked.

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**FINANCIAL SECTION FOOTNOTES**

**Identification and Ownership - Contacts (Page iv)**

January 7, 2004

Mrs. Sandra Kay Waefler, Water Utility Accounting Manager  
Monroe Water Utility  
1065 5th Avenue  
Monroe, WI 53566- Pat, zip plus four please

2002 Analytical Review DWCCA-3820-ELE

Dear Mrs. Waefler:

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

1. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for plant on Page F-7 of the prior year report. The difference is immaterial, but please use the correct amount in the future. In addition, in the future, please report the 1994 property tax equivalent on Page W-7 in the field requested.

2. On Page W-2, a footnote indicates the system would not allow 0 for private and public fire protection service. Revenues are reported in those fields, therefore there must be customers. In the case of public fire protection revenues, Monroe direct bills general retail customers, so several thousand would be reported for customers on that line. For private fire protection, the utility reports \$33,057 for revenues, so there must be at least one customer. In addition, the Commission requests that problems with operation of WEGSARS or reporting questions be brought immediately to our attention and not included with footnotes. Please follow that procedure in the future.

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

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

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,223,625	1
<b>Total Sales of Water</b>	<b>1,223,625</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,975	2
Miscellaneous Service Revenues (471)	1,662	3
Rents from Water Property (472)	7,320	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,792	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>21,749</b>	
<b>Total Operating Revenues</b>	<b>1,245,374</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	3,412	8
Pumping Expenses (620-633)	201,767	9
Water Treatment Expenses (640-652)	20,869	10
Transmission and Distribution Expenses (660-678)	125,427	11
Customer Accounts Expenses (901-905)	22,853	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	278,236	14
<b>Total Operation and Maintenance Expenses</b>	<b>652,564</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	195,837	15
Amortization Expense (404-407)		16
Taxes (408)	214,918	17
<b>Total Other Operating Expenses</b>	<b>410,755</b>	
<b>Total Operating Expenses</b>	<b>1,063,319</b>	
<b>NET OPERATING INCOME</b>	<b>182,055</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,616	195,272	429,699	4
Commercial	557	163,262	262,136	5
Industrial	30	181,559	214,813	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,203</b>	<b>540,093</b>	<b>906,648</b>	
Private Fire Protection Service (462)	1		33,057	7
Public Fire Protection Service (463)	1		260,259	8
Other Sales to Public Authorities (464)	47	13,477	23,661	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,252</b>	<b>553,570</b>	<b>1,223,625</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	259,369	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)	890	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>260,259</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,975	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,975</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER TURN ON CHARGES	1,662	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,662</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL & APARTMENT RENT	7,320	8
<b>Total Rents from Water Property (472)</b>	<b>7,320</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,749	10
<b>Other (specify):</b>		
MISCELLANEOUS CHARGES FOR SERVICE	43	11
<b>Total Other Water Revenues (474)</b>	<b>10,792</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	3,412	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
<b>Total Source of Supply Expenses</b>	<b>3,412</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	1,445	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	133,765	17
Pumping Labor and Expenses (624)	12,929	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,759	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	2,949	22
Maintenance of Structures and Improvements (631)	14,487	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	33,433	25
<b>Total Pumping Expenses</b>	<b>201,767</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	967	26
Chemicals (641)	10,084	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	8,410	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	874	<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	534	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>20,869</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	4,414	<b>34</b>
Storage Facilities Expenses (661)	1,128	<b>35</b>
Transmission and Distribution Lines Expenses (662)	9,699	<b>36</b>
Meter Expenses (663)	7,262	<b>37</b>
Customer Installations Expenses (664)	906	<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	4,171	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,091	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	55,180	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	22,880	<b>46</b>
Maintenance of Meters (676)	3,535	<b>47</b>
Maintenance of Hydrants (677)	13,316	<b>48</b>
Maintenance of Miscellaneous Plant (678)	845	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>125,427</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	71	<b>50</b>
Meter Reading Labor (902)	4,764	<b>51</b>
Customer Records and Collection Expenses (903)	17,852	<b>52</b>
Uncollectible Accounts (904)	166	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>22,853</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	50,312	<b>56</b>
Office Supplies and Expenses (921)	15,133	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	65,585	<b>59</b>
Property Insurance (924)	16,945	<b>60</b>
Injuries and Damages (925)		<b>61</b>
Employee Pensions and Benefits (926)	85,769	<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	22,471	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)	22,021	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>278,236</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>652,564</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		205,619	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,112	2
<b>Net property tax equivalent</b>		<b>196,507</b>	
Social Security		17,343	3
PSC Remainder Assessment		1,068	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>214,918</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.217522				3
County tax rate	mills		5.764502				4
Local tax rate	mills		10.791997				5
School tax rate	mills		13.411982				6
Voc. school tax rate	mills		1.867405				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.053408</b>				<b>10</b>
Less: state credit	mills		1.980271				11
<b>Net tax rate</b>	mills		<b>30.073137</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.791997</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.279387</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.071384</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.053408</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813373</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.073137</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.460685</b>				<b>21</b>
Utility Plant, Jan. 1	\$	9,008,727	9,008,727				22
Materials & Supplies	\$	37,128	37,128				23
<b>Subtotal</b>	\$	<b>9,045,855</b>	<b>9,045,855</b>				<b>24</b>
Less: Plant Outside Limits	\$	147,695	147,695				25
<b>Taxable Assets</b>	\$	<b>8,898,160</b>	<b>8,898,160</b>				<b>26</b>
Assessment Ratio	dec.		0.944700				27
<b>Assessed Value</b>	\$	<b>8,406,092</b>	<b>8,406,092</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.460685</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>205,619</b>	<b>205,619</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>205,619</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	9,030		4
Structures and Improvements (311)	16,613		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	317,845		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>343,488</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	840,048	6,473	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	721,841		17
Diesel Pumping Equipment (326)	22,987		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,886		20
<b>Total Pumping Plant</b>	<b>1,594,287</b>	<b>6,473</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,294		22
Water Treatment Equipment (332)	29,343	970	23
<b>Total Water Treatment Plant</b>	<b>44,637</b>	<b>970</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,179		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			9,030	4
Structures and Improvements (311)	1,111		15,502	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			317,845	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>1,111</b>	<b>0</b>	<b>342,377</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)	900		845,621	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			721,841	17
Diesel Pumping Equipment (326)			22,987	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,886	20
<b>Total Pumping Plant</b>	<b>900</b>	<b>0</b>	<b>1,599,860</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,294	22
Water Treatment Equipment (332)	1,180		29,133	23
<b>Total Water Treatment Plant</b>	<b>1,180</b>	<b>0</b>	<b>44,427</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			17,179	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	805,984		<b>26</b>
Transmission and Distribution Mains (343)	4,144,221	251,292	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	548,436	15,154	<b>29</b>
Meters (346)	497,825	9,177	<b>30</b>
Hydrants (348)	496,987	55,880	<b>31</b>
Other Transmission and Distribution Plant (349)	1,015		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>6,511,647</b>	<b>331,503</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	198,949	47,369	<b>34</b>
Office Furniture and Equipment (391)	15,297	1,243	<b>35</b>
Computer Equipment (391.1)	26,493	1,735	<b>36</b>
Transportation Equipment (392)	111,716	1,400	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	27,057	536	<b>39</b>
Laboratory Equipment (395)	4,020		<b>40</b>
Power Operated Equipment (396)	0		<b>41</b>
Communication Equipment (397)	23,869	4,846	<b>42</b>
SCADA Equipment (397.1)	210,786		<b>43</b>
Miscellaneous Equipment (398)	0		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>618,187</b>	<b>57,129</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,112,246</b>	<b>396,075</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>9,112,246</b>	<b>396,075</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			805,984 26
Transmission and Distribution Mains (343)	8,774		4,386,739 27
Fire Mains (344)			0 28
Services (345)	600		562,990 29
Meters (346)	3,081	(103,519)	400,402 30
Hydrants (348)	2,000		550,867 31
Other Transmission and Distribution Plant (349)			1,015 32
<b>Total Transmission and Distribution Plant</b>	<b>14,455</b>	<b>(103,519)</b>	<b>6,725,176</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	1,200		245,118 34
Office Furniture and Equipment (391)			16,540 35
Computer Equipment (391.1)	379	(1,031)	26,818 36
Transportation Equipment (392)	1,000		112,116 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,593 39
Laboratory Equipment (395)			4,020 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			28,715 42
SCADA Equipment (397.1)	428	1,031	211,389 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>3,007</b>	<b>0</b>	<b>672,309</b>
<b>Total utility plant in service directly assignable</b>	<b>20,653</b>	<b>(103,519)</b>	<b>9,384,149</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>20,653</b>	<b>(103,519)</b>	<b>9,384,149</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	6,811	2.67%	429	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	193,709	2.94%	9,345	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>200,520</b>		<b>9,774</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	376,674	2.44%	20,565	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	427,114	4.42%	31,906	12
Diesel Pumping Equipment (326)	20,767	4.29%	986	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,511	4.29%	167	15
<b>Total Pumping Plant</b>	<b>828,066</b>		<b>53,624</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	3,315	2.50%	382	16
Water Treatment Equipment (332)	11,468	6.00%	1,754	17
<b>Total Water Treatment Plant</b>	<b>14,783</b>		<b>2,136</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	139,934	1.87%	15,072	19
Transmission and Distribution Mains (343)	667,797	0.93%	39,669	20
Fire Mains (344)	0			21
Services (345)	125,990	2.09%	11,614	22
Meters (346)	184,795	5.03%	19,987	23
Hydrants (348)	114,449	1.59%	8,341	24
Other Transmission and Distribution Plant (349)	924	5.00%	51	25
<b>Total Transmission and Distribution Plant</b>	<b>1,233,889</b>		<b>94,734</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	1,111				6,129	1
312					0	2
313					0	3
314					203,054	4
315					0	5
316					0	6
317					0	7
	<b>1,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,183</b>	
321	900				396,339	8
322					0	9
323					0	10
324					0	11
325					459,020	12
326					21,753	13
327					0	14
328					3,678	15
	<b>900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>880,790</b>	
331					3,697	16
332	1,180				12,042	17
	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,739</b>	
341					0	18
342					155,006	19
343	8,774		242		698,934	20
344					0	21
345	600	390			136,614	22
346	3,081			(90,390)	111,311	23
348	2,000	1,847			118,943	24
349					975	25
	<b>14,455</b>	<b>2,237</b>	<b>242</b>	<b>(90,390)</b>	<b>1,221,783</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	12,704	2.25%	4,996	<b>26</b>
Office Furniture and Equipment (391)	7,364	5.83%	928	<b>27</b>
Computer Equipment (391.1)	23,934	26.67%	4,293	<b>28</b>
Transportation Equipment (392)	38,873	10.50%	11,751	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	4,225	5.83%	1,593	<b>31</b>
Laboratory Equipment (395)	1,723	5.83%	234	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	11,782	9.17%	2,411	<b>34</b>
SCADA Equipment (397.1)	114,892	9.17%	19,357	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>215,497</b>		<b>45,563</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,492,755</b>		<b>205,831</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,492,755</b>		 <b>205,831</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390	1,200				16,500	26
391					8,292	27
391.1	379			(1,031)	26,817	28
392	1,000		34		49,658	29
393					0	30
394					5,818	31
395					1,957	32
396					0	33
397					14,193	34
397.1	428			1,031	134,852	35
398					0	36
399					0	37
	<b>3,007</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>258,087</b>	
	<b>20,653</b>	<b>2,237</b>	<b>276</b>	<b>(90,390)</b>	<b>2,585,582</b>	
					<b>0</b>	<b>38</b>
	<b>20,653</b>	<b>2,237</b>	<b>276</b>	<b>(90,390)</b>	<b>2,585,582</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			54,041	<b>54,041</b>	1
February			48,762	<b>48,762</b>	2
March			52,159	<b>52,159</b>	3
April			54,265	<b>54,265</b>	4
May			60,145	<b>60,145</b>	5
June			59,092	<b>59,092</b>	6
July			68,998	<b>68,998</b>	7
August			64,299	<b>64,299</b>	8
September			58,269	<b>58,269</b>	9
October			56,311	<b>56,311</b>	10
November			50,822	<b>50,822</b>	11
December			52,218	<b>52,218</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>679,381</b>	<b>679,381</b>	
Less: Water sold				553,570	13
Volume pumped but not sold				<b>125,811</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				16,230	16
Volume related to equipment/system malfunction				26,678	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>42,908</b>	19
Volume pumped but unaccounted for				<b>82,903</b>	20
Percent of water lost				<b>12%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,690	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
Very Hot and Dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,187	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,930,260	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1065 5TH AVENUE	#3	1,300	10	1,903,288	Yes	<b>1</b>
1417 7TH AVENUE	#4	1,688	12	1,382,400	Yes	<b>2</b>
4 STREET & 18TH AVENUE	#5	1,530	12	1,323,287	Yes	<b>3</b>
30 STREET & 14TH AVENUE	#6	1,766	15	2,335,890	Yes	<b>4</b>
6TH STREET & 32ND AVENUE	#7	1,792	15	1,708,219	Yes	<b>5</b>

## 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	N / A	BF 900 12300783	BF 901 / 12300783	1
Location	BOOSTER STATION	WELL #3	WELL # 4	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	LAYNE	5
Year Installed	1996	1987	1994	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	810	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1996	1987	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783	BF 904 / 12300783	14
Location	WELL # 5	WELL # 6	WELL # 7	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1949	1971	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,150	930	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1949	1971	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	200	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			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	# 4 RESERVOIR	# 6 RESERVOIR	# 7 RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1939	1971	1978	<b>5</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>6</b>
Elevation difference in feet (See Headnote 3.)	15	16	10	<b>7</b>
Total capacity in gallons (actual)	100,000	100,000	100,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000	1.7000	2.3000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>14</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>15</b>

## 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	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1949	1996	1949	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	17	110	110	6
Total capacity in gallons (actual)	100,000	500,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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	SOUTH TOWER	WELL # 3 RESERVOIR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		<b>4</b>
				<b>5</b>
Year constructed	1914	1987		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	110	20		<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	137,000	500,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)		NONE		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		N		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		Y		<b>24</b>
				<b>25</b>

### 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	S	2.000	547	0	0	0	547	1	
M	D	4.000	37,399	0	0	0	37,399	2	
M	S	4.000	119	0	0	0	119	3	
M	D	6.000	175,329	1,537	1,153	0	175,713	4	
P	D	6.000	695	0	0	0	695	5	
M	D	8.000	40,379	1,641	0	0	42,020	6	
M	T	8.000	7,183	0	0	0	7,183	7	
P	D	8.000	675	0	0	0	675	8	
M	D	10.000	50,853	3,442	0	0	54,295	9	
M	D	12.000	2,907	0	603	0	2,304	10	
M	T	12.000	10,680	0	0	0	10,680	11	
P	T	12.000	1,286	0	0	0	1,286	12	
M	D	16.000	3,250	0	0	0	3,250	13	
M	T	16.000	2,392	0	0	0	2,392	14	
<b>Total Within Municipality</b>			<b>333,694</b>	<b>6,620</b>	<b>1,756</b>	<b>0</b>	<b>338,558</b>		
M	D	6.000	2,084	0	0	0	2,084	15	
M	D	10.000	185	0	0	0	185	16	
M	T	12.000	1,214	0	0	0	1,214	17	
<b>Total Outside of Municipality</b>			<b>3,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,483</b>		
<b>Total Utility</b>			<b>337,177</b>	<b>6,620</b>	<b>1,756</b>	<b>0</b>	<b>342,041</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	643	0	6	0	637		1
M	0.750	2,502	4	4	0	2,502		2
M	1.000	699	14	2	0	711		3
M	1.250	28	0	0	0	28		4
M	1.500	84	6	0	0	90		5
M	2.000	64	0	0	0	64		6
M	3.000	1	0	0	0	1		7
M	4.000	10	0	0	0	10		8
M	6.000	18	0	0	0	18		9
M	8.000	27	0	0	0	27		10
M	10.000	7	1	0	0	8		11
<b>Total Utility</b>		<b>4,083</b>	<b>25</b>	<b>12</b>	<b>0</b>	<b>4,096</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,460	59	50	0	3,469	392	1
0.750	538	28	2	1	565	109	2
1.000	164	2	0	1	167	27	3
1.500	58	0	0	0	58	17	4
2.000	50	0	0	0	50	11	5
3.000	11	0	0	0	11	5	6
4.000	6	0	0	0	6	2	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>4,288</b>	<b>89</b>	<b>52</b>	<b>2</b>	<b>4,327</b>	<b>564</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,167	254	1	10	0	37	3,469	1
0.750	436	102	1	5	0	21	565	2
1.000	13	133	3	13	0	5	167	3
1.500	0	39	7	9	0	3	58	4
2.000	0	25	10	6	0	9	50	5
3.000	0	0	6	4	0	1	11	6
4.000	0	4	1	0	0	1	6	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>3,616</b>	<b>557</b>	<b>30</b>	<b>47</b>	<b>0</b>	<b>77</b>	<b>4,327</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	501	20	8		513	2
<b>Total Fire Hydrants</b>	<b>506</b>	<b>20</b>	<b>8</b>	<b>0</b>	<b>518</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	510
Number of distribution system valves end of year:	481
Number of distribution valves operated during year:	411

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

The Utility saw further decline in water sales in 2002 for all types. Although commercial and industrial saw very small increases in the number of customers, the existing accounts are using less water both through conservation measures and decline in business. The industrial accounts added were for the new Badger State Ethanol plant but the water purchased from us is minimal due to their having their own private well. They purchase domestic water from us but water used for production purposes only if their system is down.

Due to a fire at the Frito Lay plant in Monroe the facility will be closing. This will impact our industrial water for 2003.

The customer count should be 4250. The system would not allow a "0" to be entered on the Private Fire and Public Fire customer lines that would make the total count correct.

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

Acct. 631: Wellhouse #5 had roof and window repairs and outside painting done in 2002 which increased our expenses.

Acct. 633: The utility pulled Well #6 and replaced bowls assemblies, shaft bearings and motor. The utilities goal is to do one well at a time until all have had maintenance done.

Acct. 920: In April 2002 we eliminated the part-time office position. This allowed us to reduce payroll even with 3% wage increases.

Acct. 923: Outside services increased because \$39,661 was spent for a Water Study by Fehr-Graham & Associates. In 2002 we were required by the DNR to do unregulated contaminate testing at a cost of \$3,060, Lead/Copper testing at a cost of \$1,290 and radium testing at a cost of \$1,383. We incurred some additional expense for accounting due to some additional work done on fixed assets and consultation and assistance with rate increase application issues.

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

The January 1 balance was adjusted to reflect the change in meter value. See note on W8 account 346.

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### WATER OPERATING SECTION FOOTNOTES

#### Water Utility Plant in Service (Page W-08)

Acct. 311: Retired the actual cost of the old driveway installed in 1970. The main plant building no long houses pumping equipment for wells. The replacement of the driveway was booked to account 390.

Acct. 321: A new roof was installed at Well #6 at a cost of \$6,473. The old roof was retired at the original cost of \$900 from when the Wellhouse was built in 1971.

Acct. 332: Two new chlorine pumps were installed at \$485 each and the original cost of \$590 each was retired.

Acct. 343: In 2002 3442 feet of 10" main was installed at the new Industrial Park at a cost of \$107,795.80 and was contributed by the City of Monroe. In that project 603 feet of 12" main was retired at a cost of \$2,412. In the Bakersfield Subdivision 160 feet of 6" main and 252 feet of 8" main were installed at a cost of \$11,060 and was contributed by the developer. Alpine Acres Subdivision had 900 feet of 6" main and 205 feet of 8" main installed and contributed by the developer at a cost of \$28,435. In the 8th Avenue/Twining Valley Loop project there was 477 feet of 6" main and 1184 feet of 8" main installed at a cost of \$102,590 and 1153 feet of 6" main retired at \$4,612. Twining Valley contributed \$15,206 of this mair project.

Acct. 345: Services increased by 13 in 2002. 25 new services were put ir service and 12 old services were retired.

Acct. 346: Under the direction of the PSC the utility is in the process of analyzing and restating mass unit accounts. Work on mains, services and hydrants will be done in later years when the City of Monroe develops the capacity for digitized mapping. In 2002 the utility was able to identify and inventory all meters in the system and assign an accurate historical cost based on year of acquisition using original purchase data.

The utility now has a complete cost valuation record which categorizes meters by size and year of acquisition. Using this information the utility was able to determine accumulated depreciation on these meters by multiplying thier cost by the number of years in the system (using the required PSC half year convention).

When the meter valuation was complete, meter cost per Utility records at the beginning of 2002 was overstated by \$103,518.83. The cost difference came about because standard costs were used to retire meters in prior years under the old "C" method of accounting. The standard costs used were substantially smaller than actual. Also, related accumulated depreciation was \$90,390.19 more than the amount allocated to meters in the 2001 conversion to AB accounting.

The PSC was contacted as to how the Utility meter records should be corrected, Per telephone conversation on March 20, 2003 with James P Luckow, PSC Depreciation Specialist, the Utility is to make a one-time adjustment to their records as follows:

A/C 111-Accumulated Depreciation	\$90,390.19 Debit
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**WATER OPERATING SECTION FOOTNOTES**

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A/C 435-Miscellaneous Debits to Surplus	\$13,128.64 Debit
A/C 346-Meters	\$103,518.83 Credit

During 2002 we added 89 meters and retired 52 meters at the original cost.

Acct. 348: Hydrant count increased by 12. 20 new hydrants were installed and 8 old hydrants were retired. All of these hydrants were within the city limits.

Acct. 390: New front doors were installed at the plant at a cost of \$4,546 and new sidewalk was installed at \$1,693. The old front doors were retired at their original cost of \$900 and the old sidewalk retired at \$300. Both of these were installed after the tornado in 1965. Driveway and parking lot paving was done this year at a total cost of \$16,244. The garage had heat and a bathroom installed at \$24,885.

Acct. 391: A new desk and bookcases were purchased at a cost of \$1,400. No retirements were made.

Acct. 391.1: A new tape drive backup and battery back up were installed on the file server. The old battery back up was retired at the original cost of \$388. The old tape drive backup was installed on the SCADA computer so the cost of \$1,031 was moved to account 397.1.

Acct. 392: A new trailer was purchased at a cost of \$1,400. A 1985 Ford truck was sold for salvage and retired at it's original book cost of \$1,000.

Acct. 394: A new centrifugal pump was purchased at a cost of \$536.

Acct. 397: Intruder alarms were installed at the reservoirs at a cost of \$4,550 and cell phones were purchased at \$296.

Acct. 397.1: A tape drive backup was installed in the SCADA computer. It was moved from the file server at a cost of \$1,031. The old Colorado backup which failed was retired at its original cost of \$428.

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**Pumping and Purchased Water Statistics (Page W-12)**

Pumpage declined slightly in 2002 due to the further sagging economy in Monroe. KWH used for pumping for the year was up slightly from last year. There was an error on last years KWH reported. The actual KWH should have been reported as 1,927,000 not 1,889,709. Three of the wellhouses have electric heat which is included in the KWH used for the location and could account for the slight increase in KWH.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

In 2002 1537 feet of 6" main, 1641 feet of 8" main and 3442 feet of 10" main were added to our system. 1153 feet of 6" main and 603 feet of 12" main were retired. The 3,442 feet of 10" main was installed in the new Industrial Park and was paid for by the City at a cost of \$107,795.80. 160 feet of 6" main and 252 feet of 8" main was paid for by the Bakersfield developers at a cost of \$11,060.00. 900 feet of 6" main and 205 feet of 8" main was paid for by the Alpine developers at a cost of \$28,435.00. 330 feet of 6" main is being paid for by the Twining Valley developers. The balance of 6" and 8" main was paid for by the utility from it's operating funds.

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### Water Services (Page W-18)

In 2002 1 new 10" service, 4 - 3/4" copper services, 14 - 1" copper services and 6 - 1 1/2" copper services were put in use. 6 - 5/8" lead services, 4 - 3/4" copper services and 2 - 1" copper services were retired. Park Place subdivision had 4 - 1" copper services put into services that were installed and contributed in Phases II and III in previous years. The Bakersfield subdivision had 4 - 1" coppers and 1 - 1 1/2" copper services contributed and put into service in 2002. The City contributed the 10" service to the Badger State Ethanol Plant. 2 - 1 1/2" services contributed by the City in 2000 were also put into use during 2002. 1 previous 1" service was split by an individual contractor for a duplex lot. The balance of the services were replacements of old services that were installed and paid for from operating funds of the utility.

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### Meters (Page W-19)

Adjustments of 1 each were made to 3/4" and 1" meters for 2002. The reason for the discrepancy is unknown.

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

In 2002 the utility retired 6 - 4" and 2 - 5" hydrants. There were 20 - 5" hydrants added to the system. All of these changes were within the city limits. 1 hydrant was contributed by the Bakersfield developer, 2 hydrants by the Alpine Acres developer and 8 were contributed by the City in the new Industrial Park. The balance of the hydrants were paid for by the utility from operating funds as part of the 8th Avenue water main project or as scheduled replacement of old 4" and 5" hydrants.

The utility continues to operate valves as part of the spring and fall flushing program.

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