



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MONROE MUNICIPAL WATER UTILITY

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Principal Office: 1065 5TH AVE  
MONROE, WI 53566

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For the Year Ended: DECEMBER 31, 2001

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**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:**

**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:**

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

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

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

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

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

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR. STEVEN P MADSEN

**Title:** AUDITOR

**Office Address:** REFFUE, PAS, JACOBSEN & KOSTER  
901 16TH AVENUE  
MONROE, WI 53566

**Telephone:** (608) 325 - 2141

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

**E-mail Address:**

**Date of most recent audit report:** 5/24/2001

**Period covered by most recent audit:** 01/01/2000-12/31/00

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

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**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

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

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

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

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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**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)	1,260,683	1,344,838	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	600,308	604,184	2
Depreciation Expense (403)	195,577	193,668	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	204,814	212,205	5
<b>Total Operating Expenses</b>	<b>1,000,699</b>	<b>1,010,057</b>	
<b>Net Operating Income</b>	<b>259,984</b>	<b>334,781</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>259,984</b>	<b>334,781</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,542	1,632	7
Income from Nonutility Operations (417)	(109)	0	8
Nonoperating Rental Income (418)	0	7,200	9
Interest and Dividend Income (419)	62,289	85,030	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>63,722</b>	<b>93,862</b>	
<b>Total Income</b>	<b>323,706</b>	<b>428,643</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>323,706</b>	<b>428,643</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	174,192	202,871	14
Amortization of Debt Discount and Expense (428)	5,664	5,194	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	1,742	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>179,856</b>	<b>209,807</b>	
<b>Net Income</b>	<b>143,850</b>	<b>218,836</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,964,883	1,750,765	20
Balance Transferred from Income (433)	143,850	218,836	21
Miscellaneous Credits to Surplus (434)	185,205	194,741	22
Miscellaneous Debits to Surplus--Debit (435)	158,588	0	23
Appropriations of Surplus--Debit (436)	163,863	199,459	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,971,487</b>	<b>1,964,883</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 FOR PRIVATE WELLS	(109)	3
<b>Total (Acct. 417):</b>	<b>(109)</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	14,939	5
INTEREST ON RESTRICTED ASSETS	47,350	6
<b>Total (Acct. 419):</b>	<b>62,289</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	185,205	10
<b>Total (Acct. 434):</b>	<b>185,205</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
LOSS ON BOND REFUNDING	158,588	11
<b>Total (Acct. 435)--Debit:</b>	<b>158,588</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	163,863	12
<b>Total (Acct. 436)--Debit:</b>	<b>163,863</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)	2,627				2,627	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	1,085				1,085	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>1,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085</b>	
<b>Net income (or loss)</b>	<b>1,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,542</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	1,260,683	0	0	0	1,260,683	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	179				179	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,260,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,260,504</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	212,731	34,691	<b>247,422</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	995		995	6
Other nonutility expenses			0	7
Water utility plant accounts	11,553		11,553	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	34,691	(34,691)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>259,970</b>	<b>0</b>	<b>259,970</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,211,945	8,944,521	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,492,755	2,315,809	2
<b>Net Utility Plant</b>	<b>6,719,190</b>	<b>6,628,712</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>6,719,190</b>	<b>6,628,712</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)	1,156,412	1,005,731	9
<b>Total Other Property and Investments</b>	<b>1,156,412</b>	<b>1,005,731</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	205,362	326,178	10
Special Deposits (132-134)	94,856	58,884	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	296,818	317,853	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	28,764	19,836	18
Materials and Supplies (151-163)	37,128	38,422	19
Prepayments (165)	622	623	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>663,550</b>	<b>761,796</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	66,178	60,995	24
Other Deferred Debits (182-186)	0		25
<b>Total Deferred Debits</b>	<b>66,178</b>	<b>60,995</b>	
<b>Total Assets and Other Debits</b>	<b>8,605,330</b>	<b>8,457,234</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)	277,099	210,626	26
Appropriated Earned Surplus (215)	978,912	815,048	27
Unappropriated Earned Surplus (216)	1,971,487	1,964,883	28
<b>Total Proprietary Capital</b>	<b>3,227,498</b>	<b>2,990,557</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,300,000	3,345,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>3,300,000</b>	<b>3,345,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	20,648	19,509	33
Payables to Municipality (233)	17,421	75,548	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	11,001	16,268	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	65,883	48,366	41
<b>Total Current and Accrued Liabilities</b>	<b>114,953</b>	<b>159,691</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)	1,962,879	1,961,986	49
<b>Total Liabilities and Other Credits</b>	<b>8,605,330</b>	<b>8,457,234</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)	9,112,246	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)	75,093				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	24,606				7
<b>Total Utility Plant</b>	<b>9,211,945</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)	2,492,755	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>2,492,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,719,190</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>	2,315,808				<b>2,315,808</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	195,577				<b>195,577</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,364				<b>12,364</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	10,232				<b>10,232</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>218,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>218,173</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	40,907				<b>40,907</b>	<b>15</b>
Cost of removal	319				<b>319</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>41,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,226</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,492,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,492,755</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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<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)	37,128	38,422
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<b>37,128</b>	<b>38,422</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	9,572	1
1994 REVENUE REFUNDING BONDS	1,490	428	0	2
2001 REVENUE REFUNDING BONDS	2,556	428	56,606	3
<b>Total</b>			<b>66,178</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<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	210,626	1
<b>Changes during year (explain):</b>		
EXTENTIONS IN OLD INDUSTRIAL PARK	66,473	2
<b>Balance end of year</b>	<u><u>277,099</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Revenue Refunding Bonds Series	10/01/1993	12/01/2007	4.00%	915,000	<b>1</b>
Water System Revenue Refunding Bonds Series	06/01/2001	12/01/2014	4.50%	2,385,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,300,000</b>	
Total Recquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 3,300,000**

### 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>
--	----------------------------------	--	----------------------------------	---

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	217,178	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>217,178</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	17,985	7
PSC Remainder Assessment	1,624	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT WAIVED BY CITY	197,569	9
<b>Total payments and other debits</b>	<u>217,178</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	4,151	49,634	50,085	3,700	1
Mortgage Revenue Refunding Bonds dated 5/1/94	12,117	60,991	73,108	0	2
MORTGAGE REVENUE REFUNDING BONDS DATED 6/1/01		63,567	56,266	7,301	3
<b>Subtotal</b>	<b>16,268</b>	<b>174,192</b>	<b>179,459</b>	<b>11,001</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<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	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,268</b>	<b>174,192</b>	<b>179,459</b>	<b>11,001</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	1,961,986	0	0	0	0	<b>1,961,986</b>	1
<b>Add credits during year:</b>							
For Services	893					<b>893</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,962,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,962,879</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	444,339	3
<b>Total (Acct. 125):</b>	<b>444,339</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION	712,073	4
<b>Total (Acct. 126):</b>	<b>712,073</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	94,856	7
<b>Total (Acct. 134):</b>	<b>94,856</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	295,516	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
INVENTORY SALES AND CONTRACT WORK	1,302	12
<b>Total (Acct. 142):</b>	<b>296,818</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, 2001 TAX ROLL, POSTAGE, PARTS & LABOR	28,764	16
<b>Total (Acct. 145):</b>	<b>28,764</b>	
<b>Prepayments (165):</b>		
PROPERTY INSURANCE	622	17
<b>Total (Acct. 165):</b>	<b>622</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, DIGGERS HOTLINE FEES, UPS, GAS	17,421	23
<b>Total (Acct. 233):</b>	<b>17,421</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	8,995,412	0	0	0	8,995,412	1
Materials and Supplies	37,775	0	0	0	37,775	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,404,281	0	0	0	2,404,281	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,962,432	0	0	0	1,962,432	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,666,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,666,474</b>	
Net Operating Income	259,984	0	0	0	259,984	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.57%	N/A	N/A	N/A	5.57%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	243,862	1
Appropriated Earned Surplus	896,980	2
Unappropriated Earned Surplus	1,968,185	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,109,027</b>	
<b>Net Income</b>		
Net Income	143,850	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.63%</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.**

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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.**

Water System Revenue Bond Series 1994A were refunded June 1, 2001 as shown on Page F-17. The refunding created a current year loss on refunding of \$158,588 as reported on Page F-2, line 11. The refunding produced a net savings of \$330,466 with a present value of \$232,355.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Acct. 427: Less interest paid in 2002 on bonds due to declining balances and refunding 1994A Series bonds to a lower interest rate.

Acct. 428: Water System Revenue Bond Series 1994A were refunded in June 2002 which caused a slight increase in amortization of debt expenses.

Acct. 431: Short term loan was paid off in 2000 so no interest expense in this account in 2001.

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

Acct. 418: The Utility had previously booked rental income from apartment to this account. We now book apartment rental income to Acct. 472 per direction from the PSC.

Acct. 419: Interest income dropped over \$22,000 due to falling interest rates.

Acct. 434: The City of Monroe waived the 2001 Property Tax Equivalent for a second year.

Acct. 435: Loss of \$158,588 on bond refunding.

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

The City of Monroe extended 12" water main in the 3rd Street North Industrial Park and added 6 new 8" water services at a total cost of \$66,473.

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### Interest Accrued (Acct. 237) (Page F-17)

Acct. 231: Entries were made on the report to -0- prior year audit adjustment entries.

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

Acct. 126: The City waived the 2001 Property Tax Equivalent which allowed us to put more money in the Depreciation Fund for future system improvements. The Utility is having a water study done in 2002 to enable us to plan future improvements to the system.

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## FINANCIAL SECTION FOOTNOTES

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

September 11, 2002

Mrs. Sandra K. Waefler, Water Utility Accounting Manager  
Monroe Municipal Water Utility  
1065 5th Avenue  
Monroe, WI 53566-1331

2001 Analytical Review DWCCA-3820-ELE

Dear Mrs. Waefler:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, 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 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

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Monroe.doc

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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)	1,236,319	1
<b>Total Sales of Water</b>	<b>1,236,319</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,251	2
Miscellaneous Service Revenues (471)	1,734	3
Rents from Water Property (472)	7,220	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,159	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>24,364</b>	
<b>Total Operating Revenues</b>	<b>1,260,683</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,245	8
Pumping Expenses (620-633)	189,924	9
Water Treatment Expenses (640-652)	18,496	10
Transmission and Distribution Expenses (660-678)	122,747	11
Customer Accounts Expenses (901-905)	22,204	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	242,692	14
<b>Total Operation and Maintenance Expenses</b>	<b>600,308</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	195,577	15
Amortization Expense (404-407)		16
Taxes (408)	204,814	17
<b>Total Other Operating Expenses</b>	<b>400,391</b>	
<b>Total Operating Expenses</b>	<b>1,000,699</b>	
<b>NET OPERATING INCOME</b>	<b>259,984</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	3,601	196,631	431,305	4
Commercial	554	171,347	269,776	5
Industrial	28	185,257	217,858	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,183</b>	<b>553,235</b>	<b>918,939</b>	
Private Fire Protection Service (462)	1		32,618	7
Public Fire Protection Service (463)	1		259,386	8
Other Sales to Public Authorities (464)	48	14,763	25,376	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>4,233</b>	<b>567,998</b>	<b>1,236,319</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>
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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)	258,496	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>259,386</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,251	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,251</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER TURN ON CHARGES	1,734	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,734</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL & APARTMENT RENT	7,220	8
<b>Total Rents from Water Property (472)</b>	<b>7,220</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	13,131	10
<b>Other (specify):</b>		
MISCELLANEOUS CHARGES FOR SERVICE	28	11
<b>Total Other Water Revenues (474)</b>	<b>13,159</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	4,245	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>4,245</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	6,679	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	129,912	17
Pumping Labor and Expenses (624)	13,378	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,960	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	1,595	22
Maintenance of Structures and Improvements (631)	7,379	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	27,021	25
<b>Total Pumping Expenses</b>	<b>189,924</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	315	26
Chemicals (641)	8,245	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	8,702	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	140	<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,094	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>18,496</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,453	<b>34</b>
Storage Facilities Expenses (661)	662	<b>35</b>
Transmission and Distribution Lines Expenses (662)	9,584	<b>36</b>
Meter Expenses (663)	5,506	<b>37</b>
Customer Installations Expenses (664)	1,262	<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	2,542	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	841	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	49,291	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	26,276	<b>46</b>
Maintenance of Meters (676)	3,511	<b>47</b>
Maintenance of Hydrants (677)	16,986	<b>48</b>
Maintenance of Miscellaneous Plant (678)	833	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>122,747</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	57	<b>50</b>
Meter Reading Labor (902)	4,265	<b>51</b>
Customer Records and Collection Expenses (903)	17,703	<b>52</b>
Uncollectible Accounts (904)	179	<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>22,204</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)	55,398	<b>56</b>
Office Supplies and Expenses (921)	14,173	<b>57</b>
Administrative Expenses Transferred--Credit (922)		<b>58</b>
Outside Services Employed (923)	16,665	<b>59</b>
Property Insurance (924)	16,917	<b>60</b>
Injuries and Damages (925)		<b>61</b>
Employee Pensions and Benefits (926)	86,546	<b>62</b>
Regulatory Commission Expenses (928)		<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	28,596	<b>65</b>
Rents (931)		<b>66</b>
Maintenance of General Plant (932)	24,397	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>242,692</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>600,308</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		197,569	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,364	2
<b>Net property tax equivalent</b>		<b>185,205</b>	
Social Security		17,985	3
PSC Remainder Assessment		1,624	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>204,814</u></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		0.211692				3
County tax rate	mills		5.958586				4
Local tax rate	mills		10.471755				5
School tax rate	mills		12.933236				6
Voc. school tax rate	mills		1.788924				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>31.364193</b>				<b>10</b>
Less: state credit	mills		1.892276				11
<b>Net tax rate</b>	mills		<b>29.471917</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.471755</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.722160</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>25.193915</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.364193</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.803270</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.471917</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.673906</b>				<b>21</b>
Utility Plant, Jan. 1	\$	8,944,521	8,944,521				22
Materials & Supplies	\$	37,128	37,128				23
<b>Subtotal</b>	\$	<b>8,981,649</b>	<b>8,981,649</b>				<b>24</b>
Less: Plant Outside Limits	\$	147,695	147,695				25
<b>Taxable Assets</b>	\$	<b>8,833,954</b>	<b>8,833,954</b>				<b>26</b>
Assessment Ratio	dec.		0.944700				27
<b>Assessed Value</b>	\$	<b>8,345,436</b>	<b>8,345,436</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.673906</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>197,569</b>	<b>197,569</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>197,569</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)	341,853		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>367,496</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	840,048		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>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,294		22
Water Treatment Equipment (332)	29,603		23
<b>Total Water Treatment Plant</b>	<b>44,897</b>	<b>0</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)			16,613	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	24,008		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>24,008</b>	<b>0</b>	<b>343,488</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)			840,048	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>0</b>	<b>0</b>	<b>1,594,287</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,294	22
Water Treatment Equipment (332)	260		29,343	23
<b>Total Water Treatment Plant</b>	<b>260</b>	<b>0</b>	<b>44,637</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)	4,097,872	46,849	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	534,135	14,951	<b>29</b>
Meters (346)	485,384	16,221	<b>30</b>
Hydrants (348)	471,747	26,990	<b>31</b>
Other Transmission and Distribution Plant (349)	1,015		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>6,413,316</b>	<b>105,011</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	54,091	144,858	<b>34</b>
Office Furniture and Equipment (391)	15,963		<b>35</b>
Computer Equipment (391.1)	26,493		<b>36</b>
Transportation Equipment (392)	88,510	23,206	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	34,850	1,500	<b>39</b>
Laboratory Equipment (395)	4,020		<b>40</b>
Power Operated Equipment (396)	0		<b>41</b>
Communication Equipment (397)	23,869		<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>458,582</b>	<b>169,564</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,878,578</b>	<b>274,575</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>8,878,578</b>	<b>274,575</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)	500		4,144,221 27
Fire Mains (344)			0 28
Services (345)	650		548,436 29
Meters (346)	3,780		497,825 30
Hydrants (348)	1,750		496,987 31
Other Transmission and Distribution Plant (349)			1,015 32
<b>Total Transmission and Distribution Plant</b>	<b>6,680</b>	<b>0</b>	<b>6,511,647</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			198,949 34
Office Furniture and Equipment (391)	666		15,297 35
Computer Equipment (391.1)			26,493 36
Transportation Equipment (392)			111,716 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	9,293		27,057 39
Laboratory Equipment (395)			4,020 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			23,869 42
SCADA Equipment (397.1)			210,786 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>9,959</b>	<b>0</b>	<b>618,187</b>
<b>Total utility plant in service directly assignable</b>	<b>40,907</b>	<b>0</b>	<b>9,112,246</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>40,907</b>	<b>0</b>	<b>9,112,246</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)	6,368	2.67%	443	1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	208,019	2.94%	9,698	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>214,387</b>		<b>10,141</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	356,177	2.44%	20,497	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	395,209	4.42%	31,905	12
Diesel Pumping Equipment (326)	19,781	4.29%	986	13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	3,344	4.29%	167	15
<b>Total Pumping Plant</b>	<b>774,511</b>		<b>53,555</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,933	2.50%	382	16
Water Treatment Equipment (332)	9,960	6.00%	1,768	17
<b>Total Water Treatment Plant</b>	<b>12,893</b>		<b>2,150</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	124,862	1.87%	15,072	19
Transmission and Distribution Mains (343)	629,852	0.93%	38,326	20
Fire Mains (344)				21
Services (345)	115,407	2.09%	11,313	22
Meters (346)	160,677	5.03%	24,728	23
Hydrants (348)	101,783	1.59%	7,712	24
Other Transmission and Distribution Plant (349)	873	5.00%	51	25
<b>Total Transmission and Distribution Plant</b>	<b>1,133,454</b>		<b>97,202</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					6,811	1
312					0	2
313					0	3
314	24,008				193,709	4
315					0	5
316					0	6
317					0	7
	<b>24,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,520</b>	
321					376,674	8
322					0	9
323					0	10
324					0	11
325					427,114	12
326					20,767	13
327					0	14
328					3,511	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>828,066</b>	
331					3,315	16
332	260				11,468	17
	<b>260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,783</b>	
341					0	18
342					139,934	19
343	500	239	358		667,797	20
344					0	21
345	650	80			125,990	22
346	3,780		3,170		184,795	23
348	1,750		6,704		114,449	24
349					924	25
	<b>6,680</b>	<b>319</b>	<b>10,232</b>	<b>0</b>	<b>1,233,889</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)	9,857	2.25%	2,847	<b>26</b>
Office Furniture and Equipment (391)	7,119	5.83%	911	<b>27</b>
Computer Equipment (391.1)	16,868	26.67%	7,066	<b>28</b>
Transportation Equipment (392)	28,361	10.50%	10,512	<b>29</b>
Stores Equipment (393)				<b>30</b>
Tools, Shop and Garage Equipment (394)	11,713	5.83%	1,805	<b>31</b>
Laboratory Equipment (395)	1,489	5.83%	234	<b>32</b>
Power Operated Equipment (396)				<b>33</b>
Communication Equipment (397)	9,593	9.17%	2,189	<b>34</b>
SCADA Equipment (397.1)	95,563	9.17%	19,329	<b>35</b>
Miscellaneous Equipment (398)				<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<u><b>180,563</b></u>		<u><b>44,893</b></u>	
<b>Total accum. prov. directly assignable</b>	<u><b>2,315,808</b></u>		<u><b>207,941</b></u>	
 Common Utility Plant Allocated to Water Department				 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <u><u><b>2,315,808</b></u></u>		 <u><u><b>207,941</b></u></u>	

**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					12,704	26
391	666				7,364	27
391.1					23,934	28
392					38,873	29
393					0	30
394	9,293				4,225	31
395					1,723	32
396					0	33
397					11,782	34
397.1					114,892	35
398					0	36
399					0	37
	<b>9,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,497</b>	
	<b>40,907</b>	<b>319</b>	<b>10,232</b>	<b>0</b>	<b>2,492,755</b>	
					<b>0</b>	<b>38</b>
	<b>40,907</b>	<b>319</b>	<b>10,232</b>	<b>0</b>	<b>2,492,755</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			57,980	<b>57,980</b>	1
February			50,812	<b>50,812</b>	2
March			48,883	<b>48,883</b>	3
April			57,014	<b>57,014</b>	4
May			61,285	<b>61,285</b>	5
June			60,695	<b>60,695</b>	6
July			70,082	<b>70,082</b>	7
August			65,176	<b>65,176</b>	8
September			55,430	<b>55,430</b>	9
October			56,783	<b>56,783</b>	10
November			53,034	<b>53,034</b>	11
December			53,690	<b>53,690</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>690,864</b>	<b>690,864</b>	
Less: Water sold				567,998	13
Volume pumped but not sold				<b>122,866</b>	14
Volume sold as a percent of volume pumped				<b>82%</b>	15
Volume used for water production, water quality and system maintenance				38,000	16
Volume related to equipment/system malfunction				3,000	17
Non-utility volume NOT included in water sales				1,000	18
Total volume not sold but accounted for				<b>42,000</b>	19
Volume pumped but unaccounted for				<b>80,866</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.)				2,740	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
HOT DRY SEASON, HOME WATERING, INDUSTRIES IN FULL PRODUCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				744	26
Date of minimum: 3/18/2001					27
Total KWH used for pumping for the year				1,889,709	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			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
Year Installed				23
Type				24
Horsepower				25
				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>
				<b>5</b>
Year constructed	1939	1971	1978	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	15	16	10	<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	100,000	100,000	100,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	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.)	1.3000	1.7000	2.3000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</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>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1914	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110	20		6
Total capacity in gallons (actual)	137,000	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.)		1.2000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

### WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
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	0	0	0	175,329	4	
P	D	6.000	695	0	0	0	695	5	
M	D	8.000	40,379	0	0	0	40,379	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	0	0	0	50,853	9	
M	D	12.000	1,674	1,233	0	0	2,907	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>332,461</b>	<b>1,233</b>	<b>0</b>	<b>0</b>	<b>333,694</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>335,944</b>	<b>1,233</b>	<b>0</b>	<b>0</b>	<b>337,177</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	653	0	10	0	643		1
M	0.750	2,498	6	2	0	2,502		2
M	1.000	694	6	1	0	699		3
M	1.250	28	0	0	0	28		4
M	1.500	84	0	0	0	84		5
M	2.000	62	2	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	0	0	0	7		11
<b>Total Utility</b>		<b>4,082</b>	<b>14</b>	<b>13</b>	<b>0</b>	<b>4,083</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	3,544	98	182	0	3,460	389	1
0.750	510	30	2	0	538	109	2
1.000	165	1	2	0	164	16	3
1.500	55	3	0	0	58	20	4
2.000	50	0	0	0	50	7	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>4,342</b>	<b>132</b>	<b>186</b>	<b>0</b>	<b>4,288</b>	<b>549</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	258	1	10	0	24	3,460	1
0.750	422	97	0	5	0	14	538	2
1.000	12	131	3	14	0	4	164	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	5	4	0	2	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>3,601</b>	<b>554</b>	<b>28</b>	<b>48</b>	<b>0</b>	<b>57</b>	<b>4,288</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	496	12	7		501	2
<b>Total Fire Hydrants</b>	<b>501</b>	<b>12</b>	<b>7</b>	<b>0</b>	<b>506</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:	506
Number of distribution system valves end of year:	457
Number of distribution valves operated during year:	253

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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 Commercial water sales in 2001 after the closing of Beatrice Cheese mid-year 2000. Industrial water sales dropped significantly due to the January 2001 closing of the Butter and Cheese Division of Saputo. Saputo is still our most significant customer even after closing one division. We do not know of any further closings for 2002 or of any additions that will impact our sales revenue.

The customer count should be 4231. 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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### Other Operating Revenues (Water) (Page W-04)

Acct. 470: Due to lagging economy we saw an increase in delinquent accounts with more late penalties being collected.

Acct. 472: Rents from the utilities apartment at the main plant are now booked to this account per direction from PSC.

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## WATER OPERATING SECTION FOOTNOTES

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

Acct. 623: With the decline in water sales the cost of electricity for pumping also decreased.

Acct. 631: During 2001 we repaired the furnace at Wellhouse #5 and repaired security lighting at Wellhouses #4 and #5.

Acct. 642: We had more labor for Water Treatment due to more maintenance being required on the chemical pumps during the year.

Acct. 673: In 2001 there was a major state highway project that went through Monroe and a subdivision street resurfacing that required us to adjust valve boxes. We also repaired several valve manholes that are labor intensive.

Acct. 675: We experienced more service leaks than in past years. The state highway project also required more labor for raising and lowering of curb boxes.

Acct. 677: We were more aggressive on hydrant maintenance this year. The warm fall weather allowed us to work later in the season to accomplish maintenance projects.

Acct. 920: Additional labor was incurred in 2001 to assist with the transition of the utility to A/B. Time was spent identifying assets from old utility records.

Acct. 923: Outside services increased due to the refunding of the 1994 Series bonds which required assistance compiling information and recording necessary entries. The cost of the annual audit also increases slightly each year.

Acct. 924: The utilities Workers Compensation insurance through the City increased almost \$3300 in 2001.

Acct. 926: Employees health insurance premiums increased for 2001 and will greatly increase for 2002.

Acct. 932: The utility had the old garage painted in 2001 at a cost of \$1175 and expense for utilities increased with the addition of the new garage.

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### WATER OPERATING SECTION FOOTNOTES

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

Acct. 314: While identifying the utility assets, it was discovered that when Wells #1 and #2 were abandoned in 1985 \$24,007 of there original and rehab costs booked to this account were not retired. It was decided to correct the account balance at this time.

Acct. 332: Sold 2 old chemical pumps at the city auction.

Acct. 343: In 2001 1233 feet of 12" main and 1 new 12" valve were installed at the Old Industrial Park at 3rd Street North at a cost of \$44,663 which was contributed by the city. The utility also retired 2 existing 8" valves in the system with a retirement value of \$500.

Acct. 345: Services increased by 1 in 2001. 14 new services were put ir service and 13 old services retired.

Acct. 346: Meters added were 132 and retired 186.

Acct. 348: 12 hydrants were added and 7 retired for a net increase of 5. All were in the city limits.

Acct. 390: A new garage was constructed at a cost of \$144,858. Heating and bathroom will be added in 2002.

Acct. 391: An old burster was retired and sold at the city auction.

Acct. 392: A new truck with service body was added at a cost of \$23,206.

Acct. 394: A Honda generator was purchased for \$1500. We retired or sold at the city auction \$9293 of obsolete equipment.

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

The balances we used for first of year were Accumulated Depreciation amounts we were supplied with by James Luckow. The rates used are those specified as effective January 1, 1997.

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

With the loss of two businesses our total annual pumpage, maximum daily pumpage, minimum daily pumpage and KWH used for pumping for the year have all decreased.

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#### Water Mains (Page W-17)

The 1233 feet of 12" main installed at the Old Industrial Park at 3rd Street North was paid for by the City.

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#### Water Services (Page W-18)

In 2001 we retired 10 lead services and 3 copper services. We installed 14 new copper services. 3 new services were contributed. The balance in service were paid for by the utility out of operating funds. (6 new 8" services paid for by the City were booked to Future Use.)

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## WATER OPERATING SECTION FOOTNOTES

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

In 2001 we retired 7 hydrants and added 12 new hydrants. 3 of the hydrants were contributed by the City in the Old Industrial Park at a cost of \$7134. The balance of the hydrants were paid for by the Utility with operating funds.

All hydrants were operated in 2001 and 253 distribution valves were operated.

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