



3015 (02-09-04)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

For the Year Ended: DECEMBER 31, 2001

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.

SIGNATURE PAGE

I ELLEN SCHMIDT of
(Person responsible for accounts)

THORP MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/26/2002
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELLEN M SCHMIDT
Title: CITY CLERK TREASURER

Office Address:
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 7407

E-mail Address:

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

Name: WILLIAM MILLER
Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS, CPA'S
P.O. BOX 130
PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

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

Name: RAY STROINSKI (MEMBER)/RICHARD SYZMANSKI (MEMBER)
Title: MEMBERS OF COMMON COUNCIL

Office Address:
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WILLIAM MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS, CPA'S
P.O. BOX 130
PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: miller@schencksolutions.com

Date of most recent audit report: 2/18/2002

Period covered by most recent audit: 1/01/2001 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: PETER VAN CALLAR

Title: DIRECTOR OF PUBLIC WORKS

Office Address: CITY OF THO
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

E-mail Address:

Name: ROGER C KELL

Title: WATER UTILITY OPERATOR

Office Address: CITY OF THORP
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

E-mail Address:

Name: TIM MCCREDDEN

Title: WASTEWATER TREATMENT PLANT OPERATOR

Office Address: CITY OF THORP
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

E-mail Address:

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:

MR RAY STROINSKI, MEMBER

MR RICHARD SYZMANSKI, MEMBER

Is sewer service rendered by the utility? YES

IDENTIFICATION AND OWNERSHIP

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

Date of Ordinance: 4/10/1961

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: SCHENCK BUSINESS SOLUTIONS, CPA'S
P.O. BOX 130
PLOVER, WI 54467-0130

Contact Person: WILLIAM G MILLER

Title: MANAGER

Telephone: (715) 344 - 9400 EXT

Fax Number: (715) 344 - 9791

E-mail Address: COHEN@COREDCS.COM

Contract/Agreement beginning-ending dates: 1/1/1999 1/1/2003

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

AUDIT, REPORT PREPARATION

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	410,769	506,487	1
Operating Expenses:			
Operation and Maintenance Expense (401)	301,830	299,969	2
Depreciation Expense (403)	112,269	109,954	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,071	34,090	5
Total Operating Expenses	447,170	444,013	
Net Operating Income	(36,401)	62,474	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(36,401)	62,474	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	4,930	4,930	8
Interest and Dividend Income (419)	18,441	21,478	9
Miscellaneous Nonoperating Income (421)	1,684	2,297	10
Total Other Income	25,055	28,705	
Total Income	(11,346)	91,179	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(11,346)	91,179	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,067	40,000	13
Amortization of Debt Discount and Expense (428)	11,250	12,599	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	28,203	22,921	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	74,520	75,520	
Net Income	(85,866)	15,659	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(413,303)	(412,968)	19
Balance Transferred from Income (433)	(85,866)	15,659	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	19,899	15,994	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(519,068)	(413,303)	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
RENT FROM PROPERTY HELD FOR FUTURE USE	4,930	3
Total (Acct. 418):	4,930	
Interest and Dividend Income (419):		
INVESTMENTS OF AVAILABLE CASH PROCEEDS	18,441	4
Total (Acct. 419):	18,441	
Miscellaneous Nonoperating Income (421):		
ACT II WRS CREDITS ALLOCATED TO UTILITY	1,684	5
Total (Acct. 421):	1,684	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
INCREASE IN FUNDS SEGREGATED FOR BOND ORD	19,899	11
Total (Acct. 436)--Debit:	19,899	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	221,049	0	189,720	0	410,769	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,320				1,320	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	219,729	0	189,720	0	409,449	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,786,018	4,515,375	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,245,281	1,173,416	2
Net Utility Plant	3,540,737	3,341,959	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	330,712	310,813	7
Total Other Property and Investments	330,712	310,813	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30,362	68,260	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,200	96,806	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	22,562	21,842	15
Prepayments (165)	1,005	1,005	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	141,129	187,913	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,021	101,271	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	90,021	101,271	
Total Assets and Other Debits	4,102,599	3,941,956	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	437,563	437,563	21
Appropriated Earned Surplus (215)	330,712	310,814	22
Unappropriated Earned Surplus (216)	(519,068)	(413,303)	23
Total Proprietary Capital	249,207	335,074	
LONG-TERM DEBT			
Bonds (221)	650,000	715,000	24
Advances from Municipality (223)	739,427	517,941	25
Other long-Term Debt (224)	4,639	3,809	26
Total Long-Term Debt	1,394,066	1,236,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,056	19,425	28
Payables to Municipality (233)	77,893	5,611	29
Customer Deposits (235)	2,005	2,055	30
Taxes Accrued (236)	0	26,783	31
Interest Accrued (237)	17,887	9,963	32
Other Current and Accrued Liabilities (238)	2,502	1,893	33
Total Current and Accrued Liabilities	122,343	65,730	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,336,983	2,304,402	38
Total Liabilities and Other Credits	4,102,599	3,941,956	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,451,759	2,853,494	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)		128,988			5
Construction Work in Progress (395)	351,777				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,803,536	2,982,482	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	445,246	800,035	0	0	9
Total Accumulated Provision	445,246	800,035	0	0	
Net Utility Plant	1,358,290	2,182,447	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	423,678	749,738			1,173,416	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,660	79,609			112,269	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,940	(1,940)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		100			100	10
Other credits (specify):						11
					0	12
Total credits	34,600	77,769	0	0	112,369	13
Debits during year						14
Book cost of plant retired	12,232	27,472			39,704	15
Cost of removal	800				800	16
Other debits (specify):						17
					0	18
Total debits	13,032	27,472	0	0	40,504	19
Balance End of Year	445,246	800,035	0	0	1,245,281	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.52%	2.77%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	20,227	19,367 2
Sewer utility	2,335	2,475 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>22,562</u>	<u>21,842</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTGAGE REVENUE REFUND 1997	11,250	428	90,021	1
Total			90,021	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	437,563	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>437,563</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE REFUNDING BONDS	12/01/1997	12/01/2009	5.00%	650,000	1
Total Bonds (Account 221):				650,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GO PROMISSORY NOTE	04/24/1998	04/21/2008	4.82%	151,315	1
GO PROMISSORY NOTE	11/20/1995	11/20/2005	5.00%	59,458	2
GO TRUST FUND LOAN	09/13/2001	03/15/2021	6.00%	254,185	3
OPERATING ADVANCE FROM THE CITY	10/12/1992	10/12/2007	3.00%	152,044	4
GO TRUST FUND LOAN	09/29/1997	03/15/2007	5.30%	122,425	5
Total for Account 223				739,427	
Other Long-Term Debt (224)					
SICK LEAVE ACCRUAL--RETIRED EMPLOYEES	12/31/1999	12/31/2000	0.00%	4,639	6
Total for Account 224				4,639	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,783	1
Accruals:		
Charged water department expense	28,722	2
Charged electric department expense		3
Charged sewer department expense	3,884	4
Other (explain):		
NONE		5
Total Accruals and other credits	32,606	
Taxes paid during year:		
County, state and local taxes	52,013	6
Social Security taxes	6,816	7
PSC Remainder Assessment	560	8
Other (explain):		
NONE		9
Total payments and other debits	59,389	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 MORTGAGE REVENUE BOND	2,873	34,719	34,475	3,117	2
Subtotal	2,873	34,719	34,475	3,117	
Advances from Municipality (223)					
1997 CITY ADVANCE	0	671	671	0	3
1992 CITY ADVANCE	0	3,353		3,353	4
1995 GO NOTE	0	3,634	3,634	0	5
1998 GO NOTE	1,039	8,025	7,881	1,183	6
2001 TRUST FUND NOTE		4,357		4,357	7
2001 CITY ADVANCE		111		111	8
1997 FUND LOAN TRUST	6,051	8,052	8,337	5,766	9
Subtotal	7,090	28,203	20,523	14,770	
Other long-Term Debt (224)					
DEBT PROCESSING FEES	0	348	348	0	10
Subtotal	0	348	348	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	9,963	63,270	55,346	17,887	

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	469,433	0	0	1,834,969	0	2,304,402	1
Add credits during year:							
For Services	2,300					2,300	2
For Mains	10,080			15,000		25,080	3
Other (specify):							
DEVELOPMENT GRANT				5,201		5,201	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	481,813	0	0	1,855,170	0	2,336,983	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER BOND REDEMPTION	14,217	3
SEWER REPLACEMENT	202,710	4
SEWER BOND RESERVE	113,785	5
Total (Acct. 125):	330,712	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,828	7
Electric		8
Sewer (Regulated)	47,822	9
Other (specify):		
MISC SUPPLIES TGO CONTRACTORS	550	10
Total (Acct. 142):	87,200	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
SOFTWARE MAINTENANCE	1,005	15
Total (Acct. 165):	1,005	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
OPERATING ITEMS	77,893	18
Total (Acct. 233):	77,893	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,377,925	0	2,793,637	0	4,171,562	1
Materials and Supplies	19,797	0	2,405	0	22,202	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	434,462	0	774,886	0	1,209,348	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	475,623	0	1,845,069	0	2,320,692	6
Other (specify):						
NONE					0	7
Average Net Rate Base	487,637	0	176,087	0	663,724	
Net Operating Income	25,827	0	(62,228)	0	(36,401)	8
Net Operating Income as a percent of Average Net Rate Base						
	5.30%	N/A	-35.34%	N/A	-5.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	437,563	1
Appropriated Earned Surplus	320,763	2
Unappropriated Earned Surplus	(466,185)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	292,141	
Net Income		
Net Income	(85,866)	5
Percent Return on Proprietary Capital	-29.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Saputo Cheese, a major user of the Utility's sewer system, left the City in October, 2000

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

\$15,000 reported for sewer services moved to sewer mains line as directed in review response.

PJL

1/6/03

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2002

Public Service Commission of Wisconsin
Division of Water, Compliance, and Consumer Affairs ATTN: Peter J. Leege,
Financial Specialist
610 North Whitney Way P. O. Box 7854
Madison, WI 53707-7854
RE: 2001 Analytical Review DWCCA-5880-PJL

Dear Mr. Leege:

This letter is in response to the Commission's review of our utility's 2001 annual report. You identified the following issues in the review:

1. Page F-18. Detailed description of the \$77,983 reported in Account 233. These payables to the municipality for "operating items" are for wages, employee benefits, property & liability insurance premiums, office supplies, gasoline purchases, and misc. materials all paid by the municipality due to utility's cash shortages.

2. Page W-5. Expense accounts which changed by \$2,000 and 30% when compared to 2000:

- a) Line 5/Account 640-In 2001 the water utility purchased a large number of supplies to restock inventory AND in 2001 the water utility started contracting out for excavation work on water main breaks.
- b) Line 6/Account 650-In 2000 pumps were replaced in three wells.

3. Page S-5. Expense accounts which changed by \$2,000 and 30% when compared to 2000:

- a) Line 7/Account 826-In 2001 the purchase of alum sulfate was reduced due to dairy industry's plant closing in January 2001.
- b) Line I 1 /Account 831-In 2000 several silt screens were installed in collection system.
- c) Line 12/Account 832-Major repairs were completed to two pumps in 2001.

Page 2

d) Line 13/Account 833-A capacitor bank was replaced and a loss monitor was installed at the plant in 2001.

4. Page F-17. Confirming the \$15,000 reported for sewer contributions should be for mains.

I trust this is sufficient data in response to the issues. If not, please feel free to contact me for additional information. We apologize for these oversights and errors in completion of the annual report.

Respectfully submitted,

Ellen M. Schmidt City Clerk-Treasurer

August 23, 2002

FINANCIAL SECTION FOOTNOTES

Ms. Ellen M. Schmidt, City Clerk-Treasurer
Thorp Mun Water & Sewer Utility
P.O. Box 334
Thorp, WI 54771-0334

2001 Analytical Review DWCCA-5880-PJL

Dear Ms. Schmidt:

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

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$77,893 reported in Account 233 on page F-18 and follow this procedure in the future.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. As directed in the head notes of the Sewer Operation & Maintenance Expenses schedule on page S-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
4. Please confirm that the \$15,000 reported for sewer contributions in column (e) of page F 17 should be for mains and not for services as was reported.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Peter B. Neuge

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5880.doc

WATER OPERATING REVENUES & EXPENSES

	Particulars (a)	Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		215,226	1
Total Sales of Water		215,226	
Other Operating Revenues			
Forfeited Discounts (470)		1,896	2
Other Water Revenues (474)		3,927	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		5,823	
Total Operating Revenues		221,049	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		89,733	5
General Operating Expenses (680-690)		44,107	6
Total Operation and Maintenance Expenses		133,840	
Other Operating Expenses			
Depreciation Expense (403)		32,660	7
Amortization Expense (404)			8
Taxes (408)		28,722	9
Total Other Operating Expenses		61,382	
Total Operating Expenses		195,222	
NET OPERATING INCOME		25,827	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	26	79	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	26	79	
Metered Sales to General Customers (461)				
Residential	643	23,412	101,911	4
Commercial	114	11,997	37,237	5
Industrial	11	666	2,914	6
Total Metered Sales to General Customers (461)	768	36,075	142,062	
Private Fire Protection Service (462)	4		2,906	7
Public Fire Protection Service (463)	1		62,832	8
Other Sales to Public Authorities (464)	11	2,251	7,347	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	785	38,352	215,226	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	62,832	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	62,832	
Forfeited Discounts (470):		
Customer late payment charges	1,896	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,896	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,320	7
Other (specify):		
RECONNECT FEES	275	8
RENT OF EQUIPMENT	2,332	9
Total Other Water Revenues (474)	3,927	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,513	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	18,329	3
Chemicals (630)	20,908	4
Supplies and Expenses (640)	12,901	5
Repairs of Water Plant (650)	1,342	6
Transportation Expenses (660)	3,740	7
Total Plant Operation and Maintenance Expenses	89,733	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,439	8
Office Supplies and Expenses (681)	2,443	9
Outside Services Employed (682)	1,390	10
Insurance Expense (684)	4,642	11
Employees Pensions and Benefits (686)	18,193	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	44,107	
 Total Operation and Maintenance Expenses	133,840	

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		25,230	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% METER ALLOCATED TO SEWER	465	2
Net property tax equivalent		24,765	
Social Security	ACTUAL WAGES CHARGED	3,677	3
PSC Remainder Assessment	PER CENT OF OPERATING REVENUES	280	4
Other (specify): NONE			5
Total tax expense		<u>28,722</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212600				3
County tax rate	mills		8.244500				4
Local tax rate	mills		5.483600				5
School tax rate	mills		9.703400				6
Voc. school tax rate	mills		1.934300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.578400				10
Less: state credit	mills		1.573800				11
Net tax rate	mills		24.004600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.483600				14
Combined School Tax Rate	mills		11.637700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.121300				17
Total Tax Rate	mills		25.578400				18
Ratio of Local and School Tax to Total	dec.		0.669366				19
Total tax net of state credit	mills		24.004600				20
Net Local and School Tax Rate	mills		16.067852				21
Utility Plant, Jan. 1	\$	1,649,433	1,649,433				22
Materials & Supplies	\$	19,367	19,367				23
Subtotal	\$	1,668,800	1,668,800				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,668,800	1,668,800				26
Assessment Ratio	dec.		0.940917				27
Assessed Value	\$	1,570,202	1,570,202				28
Net Local & School Rate	mills		16.067852				29
Tax Equiv. Computed for Current Year	\$	25,230	25,230				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,230					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,528		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	101,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	110,378	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,952		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,503		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	57,455	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,033		23
Total Water Treatment Plant	22,033	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,528	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			101,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,630	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	110,378	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,952	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,503	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	57,455	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			22,033	23
Total Water Treatment Plant	0	0	22,033	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	49,942		26
Transmission and Distribution Mains (343)	762,765	120,881	27
Fire Mains (344)	0		28
Services (345)	103,734	29,155	29
Meters (346)	63,080	2,969	30
Hydrants (348)	66,778	6,894	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,046,299	159,899	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,236		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	500		36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,260		38
Other Tangible Property (390)	0		39
Total General Plant	67,927	0	
Total utility plant in service directly assignable	1,304,092	159,899	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,304,092	159,899	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			49,942 26
Transmission and Distribution Mains (343)	8,046		875,600 27
Fire Mains (344)			0 28
Services (345)	3,776		129,113 29
Meters (346)	50		65,999 30
Hydrants (348)	360		73,312 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,232	0	1,193,966
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,236 34
Office Furniture and Equipment (372)			923 35
Computer Equipment (372.1)			500 36
Transportation Equipment (373)			60,008 37
Other General Equipment (379)			5,260 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	67,927
Total utility plant in service directly assignable	12,232	0	1,451,759
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	12,232	0	1,451,759

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,044	4,044	1
February			4,102	4,102	2
March			4,339	4,339	3
April			3,973	3,973	4
May			4,413	4,413	5
June			4,434	4,434	6
July			4,847	4,847	7
August			4,452	4,452	8
September			4,224	4,224	9
October			4,387	4,387	10
November			4,022	4,022	11
December			4,237	4,237	12
Total annual pumpage	0	0	51,474	51,474	
Less: Water sold				38,352	13
Volume pumped but not sold				13,122	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				170	18
Total volume not sold but accounted for				270	19
Volume pumped but unaccounted for				12,852	20
Percent of water lost				25%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				203	23
Date of maximum: 7/12/2001					24
Cause of maximum:					25
flushing Washington Street mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				109	26
Date of minimum: 4/6/2001					27
Total KWH used for pumping for the year				240,972	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COMPLETE	0	0	0	0	No	1
WEST PROSPECT STREET	10	44	8	18,500	Yes	2
SOUTH ADAMS STREET	11	112	8	24,500	Yes	3
EAST NYE STREET	4	80	8	31,000	Yes	4
NORTH ADAMS STREET	5	72	6	26,400	Yes	5
SOUTH CHURCH STREET	9	350	8	48,000	Yes	6

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)	
NO SURFACE WELLS	0	0	0	0	1

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	10	11	4	1
Location	WEST PROSPECT ST	SOUTH ADAMS STREET	EAST NYE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1995	1999	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	20	32	44	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1984	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	9		14
Location	NORTH ADAMS STREET	SOUTH CHURCH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	JACUZZI	JACUZZI		18
Year Installed	1991	1995		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	22	65		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	1991	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	3	10		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	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1967		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,431	0	0	0	12,431	1
M	D	6.000	49,538	0	1,788	0	47,750	2
P	D	6.000	1,060	0	0	0	1,060	3
M	D	8.000	9,005	252	0	0	9,257	4
M	D	12.000	2,948	1,718	0	0	4,666	5
Total Within Municipality			74,982	1,970	1,788	0	75,164	
Total Utility			74,982	1,970	1,788	0	75,164	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	375	0	32	0	343		1
L	0.750	318	0	0	0	318		2
M	1.000	37	36	0	0	73		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	4	0	0	0	4		6
M	3.000	1	0	0	0	1		7
M	4.000	3	0	0	0	3		8
M	6.000	2	0	0	0	2		9
M	8.000	2	1	0	0	3		10
Total Utility		752	37	32	0	757	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	290	18	0	0	308	10	1
0.750	477	0	1	0	476	20	2
1.000	27	2	0	0	29	1	3
1.250	7	0	0	0	7	0	4
1.500	3	1	0	0	4	0	5
2.000	10	0	0	0	10	0	6
3.000	4	1	0	0	5	0	7
Total:	818	22	1	0	839	31	

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	256	23	3	3	0	23	308	1
0.750	387	58	3	1	0	27	476	2
1.000	0	16	4	4	0	5	29	3
1.250	0	5	1	0	0	1	7	4
1.500	0	1	1	0	0	2	4	5
2.000	0	9	0	1	0	0	10	6
3.000	0	1	0	2	0	2	5	7
Total:	643	113	12	11	0	60	839	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	65	6			71	2
Total Fire Hydrants	65	6	0	0	71	
Flushing Hydrants						
	58		6		52	3
Total Flushing Hydrants	58	0	6	0	52	

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:	110
Number of distribution system valves end of year:	183
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

WATER MAINS PAGE W-15

MAIN ADDITIONS ARE FINANCED BY CHARGES AGAINST PROPERTY OWNERS

WATER SERVICES PAGE W-16

ADDITIONS ARE FINANCED BY CHARGES AGAINST PROPERTY OWNERS

Hydrants and Distribution System Valves (Page W-18)

Hydrant and Distribution System Valves (Page W-18): On the advise of the DNR the City operates only the newer valves in order to avoid costly leaks.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	186,071	1
Total Sewage Operating Revenues	186,071	
Other Operating Revenues		
Forfeited Discounts (631)	2,365	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,284	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	3,649	
Total Operating Revenues	189,720	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	105,107	8
Maintenance Expenses (831-834)	18,616	9
Customer Accounting & Collection Expenses (840-843)	17,439	10
Administrative and General Expenses (850-857)	26,828	11
Total Operation and Maintenance Expenses	167,990	
Other Operating Expenses		
Depreciation Expense (403)	79,609	12
Amortization Expense (404)		13
Taxes (408)	4,349	14
Total Other Operating Expenses	83,958	
Total Operating Expenses	251,948	
NET OPERATING INCOME	(62,228)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	638	23,324	125,071	5
Commercial Revenues	109	11,813	47,728	6
Industrial Revenues	11	680	3,181	7
Revenues from Public Authorities	9	1,990	7,871	8
Total Measured Service to General Customers (622)	767	37,807	183,851	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)	1	394	2,220	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	768	38,201	186,071	12

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,365	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,365	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
EQUIPMENT RENT	1,284	5
Total Rent from Sewerage Property (634)	1,284	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	25,312	1
Power and Fuel for Pumping (821)	36,005	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	14,861	7
Other Operating Supplies and Expenses (827)	27,152	8
Transportation Expenses (828)	1,777	9
Rents (829)		10
Total Operation Expenses	105,107	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	597	11
Maintenance of Collection System Pumping Equipment (832)	10,469	12
Maintenance of Treatment and Disposal Plant Equipment (833)	7,550	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	18,616	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	15,373	15
Flat Rate Inspections (841)		16
Meter Reading (842)	2,066	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	17,439	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,769	20
Outside Services Employed (852)	1,390	21
Insurance Expense (853)	5,961	22
Employees Pensions and Benefits (854)	15,385	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	1,323 25
Rents (857)	26
Total Administrative and General Expenses	<u>26,828</u>
Total Operation and Maintenance Expenses	<u><u>167,990</u></u>

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	ACTUAL PAYROLL	3,139	1
Local and School Tax Equivalent on Meters Charged by Water Department		465	2
PSC Remainder Assessment	PER CENT OF SALES	280	3
Other (specify): NONE			4
TAX EQUIV ON METERS	ON 1/1 COST BASIS OF METERS	465	5
Total tax expense		<u>4,349</u>	

SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	416,736	125,157	7
Interceptor Mains and Accessories (314)	43,306		8
Force Mains (315)	123,017		9
Other Collecting System Equipment (316)	0		10
Total Collection System	583,059	125,157	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	109,032		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	7,568	6,508	16
Total Collection System Pumping Installations	139,716	6,508	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	529,268		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	171,411		20
Secondary Treatment Equipment (334)	659,614		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	25,059		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	303,623		25
Flow Metering and Monitoring Equipment (339)	94,002	2,200	26
Outfall Sewer Pipes (340)	121,633		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	17,880		524,013	7
Interceptor Mains and Accessories (314)			43,306	8
Force Mains (315)			123,017	9
Other Collecting System Equipment (316)			0	10
Total Collection System	17,880	0	690,336	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			23,116	13
Electric Pumping Equipment (323)			109,032	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)	3,500		10,576	16
Total Collection System Pumping Installations	3,500	0	142,724	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)			529,268	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			171,411	20
Secondary Treatment Equipment (334)			659,614	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			25,059	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			303,623	25
Flow Metering and Monitoring Equipment (339)	800		95,402	26
Outfall Sewer Pipes (340)			121,633	27

SEWER 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,958,809	2,200	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	26,035	13,320	33
Other General Equipment (379)	26,162		34
Other Tangible Property (390)	0		35
Total General Plant	52,197	13,320	
Total utility plant in service directly assignable	2,733,781	147,185	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,733,781	147,185	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	800	0	1,960,209
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)	5,292		34,063 33
Other General Equipment (379)			26,162 34
Other Tangible Property (390)			0 35
Total General Plant	5,292	0	60,225
Total utility plant in service directly assignable	27,472	0	2,853,494
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	27,472	0	2,853,494

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
3.000	1,985		1,872	0	113	1
6.000	1,599	0	0	0	1,599	2
8.000	20,684	0	0	0	20,684	3
10.000	2,538	0	0	0	2,538	4
12.000	5,447	2,122	0	0	7,569	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
Total Utility	78,663	2,122	1,872	0	78,913	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

Industrial revenues: Saputo Cheese discontinued doing business in our community in 2000. This is the reason for substantial drop in 2001 revenues.

High Strength Contributors (Page S-03)

Saputo Cheese discontinued doing business in our community in 2000

Sewer Utility Plant in Service (Page S-07)

a/c# 313 New mains financed by charges to property owners

a/c# 325 New/removed pump at treatment plant

a/c 339 New sensor on flowmeter/removal

a/c# 373 New pick-up/removal

Sewer Mains (Page S-10)

S-10 MAIN ADDITIONS: FINANCED BY CHARGES TO PROPERTY OWNERS
