



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

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

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For the Year Ended: DECEMBER 31, 2002

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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.*

### 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)      03/31/2003  
(Date)

CLERK-  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**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:**

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**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 - 5044

**E-mail Address:**

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

**Name:** MARLA A CUMMINGS

**Title:** STAFF

**Office Address:** SCHENCK BUSINESS SOLUTIONS, CPA'S

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** cummingsm@schencksolutions.com

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**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:**

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**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:** WILLIAM MILLER

**Title:** MANAGER

**Office Address:** SCHENCK BUSINESS SOLUTIONS, CPA'S  
2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9497

**E-mail Address:** millerw@schencksolutions.com

**Date of most recent audit report:** 2/21/2003

**Period covered by most recent audit:** 01/01/2002 TO 12/31/2002

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

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**Name:** KEITH SEAMAN

**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:**

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**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:**

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**Name:** TIMOTHY J. MCCREDDEN

**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:**

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**Name of utility commission/committee:** THORP MUNICIPAL UTILITY BOARD

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

- MR RAY STROINSKI, MEMBER
  - MR RICHARD SYZMANSKI, MEMBER
- 

**Is sewer service rendered by the utility? YES**

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## IDENTIFICATION AND OWNERSHIP

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**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**

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

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**Firm Name:** SCHENCK BUSINESS SOLUTIONS, CPA'S  
2831 POST ROAD  
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:** millerw@schencksolutions.com

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**Contract/Agreement beginning-ending dates:** 1/1/1999 12/31/2003

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	414,859	410,769	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	383,504	301,830	2
Depreciation Expense (403)	114,101	112,269	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,517	33,071	5
<b>Total Operating Expenses</b>	<b>534,122</b>	<b>447,170</b>	
<b>Net Operating Income</b>	<b>(119,263)</b>	<b>(36,401)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(119,263)</b>	<b>(36,401)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	69	0	7
Nonoperating Rental Income (418)	4,930	4,930	8
Interest and Dividend Income (419)	14,053	18,441	9
Miscellaneous Nonoperating Income (421)	2,307	1,684	10
<b>Total Other Income</b>	<b>21,359</b>	<b>25,055</b>	
<b>Total Income</b>	<b>(97,904)</b>	<b>(11,346)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(97,904)</b>	<b>(11,346)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	30,797	35,067	13
Amortization of Debt Discount and Expense (428)	11,250	11,250	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	33,864	28,203	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>75,911</b>	<b>74,520</b>	
<b>Net Income</b>	<b>(173,815)</b>	<b>(85,866)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(519,068)	(413,303)	19
Balance Transferred from Income (433)	(173,815)	(85,866)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	19,899	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(692,883)</b>	<b>(519,068)</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
RENT FROM PROPERTY HELD FOR FUTURE USE	4,930	3
<b>Total (Acct. 418):</b>	<b>4,930</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENTS OF AVAILABLE CASH PROCEEDS	14,053	4
<b>Total (Acct. 419):</b>	<b>14,053</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
EQUIPMENT RENTAL	2,307	5
<b>Total (Acct. 421):</b>	<b>2,307</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	473		32		<b>505</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	404		32		<b>436</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>404</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>436</b>	
<b>Net income (or loss)</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69</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	219,293	0	195,566	0	<b>414,859</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,510				<b>1,510</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>217,783</b>	<b>0</b>	<b>195,566</b>	<b>0</b>	<b>413,349</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,470,464	4,786,018	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,366,214	1,245,281	2
<b>Net Utility Plant</b>	<b>3,104,250</b>	<b>3,540,737</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	329,230	330,712	7
<b>Total Other Property and Investments</b>	<b>329,230</b>	<b>330,712</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	39,530	30,362	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	89,157	87,200	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)	21,230	22,562	15
Prepayments (165)	1,335	1,005	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>151,252</b>	<b>141,129</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	78,771	90,021	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	276,274	0	20
<b>Total Deferred Debits</b>	<b>355,045</b>	<b>90,021</b>	
<b>Total Assets and Other Debits</b>	<b>3,939,777</b>	<b>4,102,599</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)	437,563	437,563	<b>21</b>
Appropriated Earned Surplus (215)	330,712	330,712	<b>22</b>
Unappropriated Earned Surplus (216)	(692,883)	(519,068)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>75,392</b>	<b>249,207</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	580,000	650,000	<b>24</b>
Advances from Municipality (223)	688,595	739,427	<b>25</b>
Other long-Term Debt (224)	7,495	4,639	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,276,090</b>	<b>1,394,066</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	27,753	22,056	<b>28</b>
Payables to Municipality (233)	183,789	77,893	<b>29</b>
Customer Deposits (235)	1,885	2,005	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	28,827	17,887	<b>32</b>
Other Current and Accrued Liabilities (238)	4,026	2,502	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>246,280</b>	<b>122,343</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,342,015	2,336,983	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,939,777</b>	<b>4,102,599</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 (100)	1,454,296	2,861,324	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)	19,271	6,585			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>1,473,567</b>	<b>2,996,897</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	481,699	884,515	0	0	9
<b>Total Accumulated Provision</b>	<b>481,699</b>	<b>884,515</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>991,868</b>	<b>2,112,382</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	445,246	800,035			<b>1,245,281</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	34,758	79,343			<b>114,101</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,695	(1,695)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Treatment & Disposal Plant Addition		18,132			<b>18,132</b>	<b>12</b>
<b>Total credits</b>	<b>36,453</b>	<b>95,780</b>	<b>0</b>	<b>0</b>	<b>132,233</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0	11,300			<b>11,300</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>11,300</b>	<b>0</b>	<b>0</b>	<b>11,300</b>	<b>19</b>
<b>Balance End of Year</b>	<b>481,699</b>	<b>884,515</b>	<b>0</b>	<b>0</b>	<b>1,366,214</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.52%	2.77%				<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 for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	19,000	20,227
Sewer utility	2,230	2,335
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>21,230</b>	<b>22,562</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>				
MORTAGE REVENUE REFUND 1997	11,250	428	78,771	1
<b>Total</b>			<b>78,771</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<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.

Particulars (a)	Amount (b)	
Balance first of year	437,563	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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%	580,000	1
<b>Total Bonds (Account 221):</b>				<b>580,000</b>	

**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)	
<b>Advances (223)</b>					
GO PROMISSORY NOTE	04/24/1998	04/21/2008	4.82%	125,780	1
GO PROMISSORY NOTE	11/20/1995	11/20/2005	5.00%	45,459	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%	145,165	4
GO TRUST FUND LOAN	09/29/1997	03/15/2007	5.30%	118,006	5
<b>Total for Account 223</b>				<b>688,595</b>	
<b>Other Long-Term Debt (224)</b>					
SICK LEAVE ACCRUAL--RETIRED EMPLOYEES	12/31/1999	12/31/2000	0.00%	7,495	6
<b>Total for Account 224</b>				<b>7,495</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	31,493	2
Charged electric department expense		3
Charged sewer department expense	4,450	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>35,943</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	28,113	6
Social Security taxes	7,575	7
PSC Remainder Assessment	255	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>35,943</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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>					
NONE	0			0	1
1997 MORTGAGE REVENUE BOND	3,117	30,797	31,550	2,364	2
<b>Subtotal</b>	<b>3,117</b>	<b>30,797</b>	<b>31,550</b>	<b>2,364</b>	
<b>Advances from Municipality (223)</b>					
1997 CITY ADVANCE	0	458	458	0	3
1992 CITY ADVANCE	3,353	2,828	6,181	0	4
1995 GO NOTE	0	2,893	2,893	0	5
1998 GO NOTE	1,183	3,614	3,709	1,088	6
2001 TRUST FUND NOTE	4,357	15,361		19,718	7
2001 CITY ADVANCE	111	655	666	100	8
1997 FUND LOAN TRUST	5,766	8,055	8,264	5,557	9
<b>Subtotal</b>	<b>14,770</b>	<b>33,864</b>	<b>22,171</b>	<b>26,463</b>	
<b>Other long-Term Debt (224)</b>					
DEBT PROCESSING FEES	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,887</b>	<b>64,661</b>	<b>53,721</b>	<b>28,827</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	481,813	0	0	1,855,170	0	<b>2,336,983</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
DEVELOPMENT GRANT				5,032		<b>5,032</b>	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>481,813</b>	<b>0</b>	<b>0</b>	<b>1,860,202</b>	<b>0</b>	<b>2,342,015</b>	
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)	
<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>Special Funds (125):</b>		
SEWER BOND RESERVE & REDEMPTION, SEWER REPLACEMENT	329,230	3
<b>Total (Acct. 125):</b>	<b>329,230</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	39,507	5
Electric		6
Sewer (Regulated)	49,308	7
<b>Other (specify):</b>		
MISC SUPPLIES TO CONTRACTORS	342	8
<b>Total (Acct. 142):</b>	<b>89,157</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
SOFTWARE MAINTENANCE	1,335	13
<b>Total (Acct. 165):</b>	<b>1,335</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZATION OF WELL SEARCH COST AUTH DATE 10/22/02	276,274	15
<b>Total (Acct. 183):</b>	<b>276,274</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
OPERATING ITEMS	183,789	16
<b>Total (Acct. 233):</b>	<b>183,789</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>
<hr/>		

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,453,027	0	2,857,409	0	4,310,436	1
Materials and Supplies	19,613	0	2,282	0	21,895	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	463,472	0	842,275	0	1,305,747	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	481,813	0	1,857,686	0	2,339,499	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>527,355</b>	<b>0</b>	<b>159,730</b>	<b>0</b>	<b>687,085</b>	
Net Operating Income	(64,422)	0	(54,841)	0	(119,263)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-12.22%</b>	<b>N/A</b>	<b>-34.33%</b>	<b>N/A</b>	<b>-17.36%</b>	

### 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	437,563	1
Appropriated Earned Surplus	330,712	2
Unappropriated Earned Surplus	(605,975)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>162,300</b>	
<b>Net Income</b>		
Net Income	(173,815)	5
<b>Percent Return on Proprietary Capital</b>	<b>-107.09%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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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.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

OTHER DEFERRED DEBITS - PSC letter dated 10/22/02 File 5580-UR-103. This is for well search costs. This project has been abandoned.

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### FINANCIAL SECTION FOOTNOTES

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

per dan: In the future the rental of utility vehicles should be recorded in Acct 474, Other Water Revenues for rent of water vehicles and Acct 634, Rent from Sewerage Property for rent of sewer vehicles rather than in Acct 421.

Dear Ms. Engelke:

In response to your question posed from the analytical review of our utility's 2002 annual report, please be advised the \$2,307 indicated on Page F-2 in Account 421 described as "equipment rental" is for interdepartmental revenues. These total rental fees assessed the City of Thorp for usage of utility-owned vehicles (mostly pick-up trucks).

We hope this is sufficient data to clarify the matter. If you should have any further questions or in need of further information, please feel free to contact me.

Sincerely,

Ellen M. Schmidt

City Clerk-Treasurer

City of Thorp, WI

thorp@discover-net.net

September 17, 2003

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

2002 Analytical Review DWCCA-5880-ELE

Dear Ms. Schmidt:

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

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## FINANCIAL SECTION FOOTNOTES

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On Page F-2, an amount is reported in Account 421 described as "equipment rental". Please explain what was rented.

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

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

Sincerely,

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

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Thorp.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)	216,121	1
<b>Total Sales of Water</b>	<b>216,121</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,412	2
Other Water Revenues (474)	1,760	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,172</b>	
<b>Total Operating Revenues</b>	<b>219,293</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	167,476	5
General Operating Expenses (680-690)	49,988	6
<b>Total Operation and Maintenance Expenses</b>	<b>217,464</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	34,758	7
Amortization Expense (404)		8
Taxes (408)	31,493	9
<b>Total Other Operating Expenses</b>	<b>66,251</b>	
<b>Total Operating Expenses</b>	<b>283,715</b>	
<b>NET OPERATING INCOME</b>	<b>(64,422)</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	5	61 <b>1</b>
Commercial	1	20	66 <b>2</b>
Industrial	3	24	149 <b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>49</b>	<b>276</b>
Metered Sales to General Customers (461)			
Residential	651	23,881	102,526 <b>4</b>
Commercial	114	12,552	37,483 <b>5</b>
Industrial	11	1,080	5,155 <b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>776</b>	<b>37,513</b>	<b>145,164</b>
Private Fire Protection Service (462)	1		2,096 <b>7</b>
Public Fire Protection Service (463)	1		62,809 <b>8</b>
Other Sales to Public Authorities (464)	11	10	5,776 <b>9</b>
Sales to Irrigation Customers (465)		2,173	<b>10</b>
Sales for Resale (466)		0	0 <b>11</b>
Interdepartmental Sales (467)			<b>12</b>
<b>Total Sales of Water</b>	<b>794</b>	<b>39,745</b>	<b>216,121</b>

**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
<b>Total</b>		<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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	62,809	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>62,809</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,412	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,412</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,510	7
<b>Other (specify):</b>		
RECONNECT FEES	250	8
<b>Total Other Water Revenues (474)</b>	<b>1,760</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	34,139	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	15,750	3
Chemicals (630)	24,353	4
Supplies and Expenses (640)	14,358	5
Repairs of Water Plant (650)	74,906	6
Transportation Expenses (660)	3,970	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>167,476</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	18,900	8
Office Supplies and Expenses (681)	2,070	9
Outside Services Employed (682)	3,895	10
Insurance Expense (684)	4,663	11
Employees Pensions and Benefits (686)	18,838	12
Regulatory Commission Expenses (688)	1,622	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>49,988</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>217,464</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		28,113	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% METER ALLOCATED TO SEWER	575	2
<b>Net property tax equivalent</b>		<b>27,538</b>	
Social Security	ACTUAL WAGES CHARGED	3,828	3
PSC Remainder Assessment	PERCENT OF OPERATING REVENUES	127	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>31,493</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			Clark				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225900				3
County tax rate	mills		7.982000				4
Local tax rate	mills		5.605600				5
School tax rate	mills		10.760300				6
Voc. school tax rate	mills		2.037900				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>26.611700</b>				<b>10</b>
Less: state credit	mills		1.432100				11
<b>Net tax rate</b>	mills		<b>25.179600</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.605600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.798200</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>18.403800</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.611700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.691568</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.179600</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.413405</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,803,536	1,803,536				22
Materials & Supplies	\$	20,227	20,227				23
<b>Subtotal</b>	\$	<b>1,823,763</b>	<b>1,823,763</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,823,763</b>	<b>1,823,763</b>				<b>26</b>
Assessment Ratio	dec.		0.885242				27
<b>Assessed Value</b>	\$	<b>1,614,472</b>	<b>1,614,472</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.413405</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,113</b>	<b>28,113</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>28,113</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 \$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)	
<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)	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
<b>Total Source of Supply Plant</b>	<b>110,378</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>57,455</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,033		23
<b>Total Water Treatment Plant</b>	<b>22,033</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<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)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>110,378</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>57,455</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			22,033 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>22,033</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	49,942		26
Transmission and Distribution Mains (343)	875,600		27
Fire Mains (344)	0		28
Services (345)	129,113		29
Meters (346)	65,999	2,437	30
Hydrants (348)	73,312		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,193,966</b>	<b>2,437</b>	
<b>GENERAL PLANT</b>			
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	100	36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,260		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>67,927</b>	<b>100</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,451,759</b>	<b>2,537</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,451,759</b>	<b>2,537</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)			49,942 26
Transmission and Distribution Mains (343)			875,600 27
Fire Mains (344)			0 28
Services (345)			129,113 29
Meters (346)			68,436 30
Hydrants (348)			73,312 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,196,403</b>
<b>GENERAL PLANT</b>			
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)			600 36
Transportation Equipment (373)			60,008 37
Other General Equipment (379)			5,260 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>68,027</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,454,296</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,454,296</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			4,413	4,413	1
February			3,761	3,761	2
March			4,240	4,240	3
April			4,212	4,212	4
May			4,495	4,495	5
June			4,671	4,671	6
July			5,032	5,032	7
August			4,551	4,551	8
September			4,435	4,435	9
October			4,494	4,494	10
November			4,427	4,427	11
December			4,495	4,495	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>53,226</b>	<b>53,226</b>	
Less: Water sold				39,745	13
Volume pumped but not sold				13,481	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				770	18
Total volume not sold but accounted for				770	19
Volume pumped but unaccounted for				12,711	20
Percent of water lost				24%	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.)				240	23
Date of maximum: 11/7/2002					24
Cause of maximum:					25
Inspecteion of water tower					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				109	26
Date of minimum: 2/1/2002					27
Total KWH used for pumping for the year				223,770	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>	
COMPLETE	0	0	0	0	No	<b>1</b>
WEST PROSPECT STREET	10	44	8	20,000	Yes	<b>2</b>
SOUTH ADAMS STREET	11	112	8	27,000	Yes	<b>3</b>
EAST NYE STREET	4	80	8	40,000	Yes	<b>4</b>
NORTH ADAMS STREET	5	72	6	20,000	Yes	<b>5</b>
SOUTH CHURCH STREET	9	350	8	50,000	Yes	<b>6</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)	
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	2000	1995		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	22	65		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	2000	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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<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.)	1.0000		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	47,750	0	0	0	47,750	2
P	D	6.000	1,060	0	0	0	1,060	3
M	D	8.000	9,257	0	0	0	9,257	4
M	D	12.000	4,666	0	0	0	4,666	5
<b>Total Within Municipality</b>			<b>75,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,164</b>	
<b>Total Utility</b>			<b>75,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,164</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)	
M	0.750	343	0	0	0	343		1
L	0.750	318	0	0	0	318		2
M	1.000	73	0	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	3	0	0	0	3		10
<b>Total Utility</b>		<b>757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>757</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	308	30	0	0	338	40	1
0.750	476	0	0	0	476	10	2
1.000	29	0	0	0	29	0	3
1.250	7	0	0	0	7	0	4
1.500	4	0	0	0	4	0	5
2.000	10	1	0	0	11	0	6
3.000	5	0	0	0	5	0	7
<b>Total:</b>	<b>839</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>870</b>	<b>50</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	268	24	3	3	0	40	338	1
0.750	381	58	3	1	0	33	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	0	0	0	3	4	5
2.000	0	9	1	1	0	0	11	6
3.000	0	1	0	2	0	2	5	7
<b>Total:</b>	<b>649</b>	<b>114</b>	<b>12</b>	<b>11</b>	<b>0</b>	<b>84</b>	<b>870</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	0				0	1
Within Municipality	71				71	2
<b>Total Fire Hydrants</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>	
<b>Flushing Hydrants</b>						
	52				52	3
<b>Total Flushing Hydrants</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</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:	122
Number of distribution system valves end of year:	183
Number of distribution valves operated during year:	112

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## WATER OPERATING SECTION FOOTNOTES

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

Account 650 - Amortization of amounts from account 183 for abandoned well search approved by PSC letter 10/22/02.

Account 682 - Includes \$2,317 of Engineering consulting above 2001.

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## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	192,391	1
<b>Total Sewage Operating Revenues</b>	<b>192,391</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,789	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,386	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>3,175</b>	
<b>Total Operating Revenues</b>	<b>195,566</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	105,904	8
Maintenance Expenses (831-834)	8,848	9
Customer Accounting & Collection Expenses (840-843)	18,856	10
Administrative and General Expenses (850-857)	32,432	11
<b>Total Operation and Maintenance Expenses</b>	<b>166,040</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	79,343	12
Amortization Expense (404)		13
Taxes (408)	5,024	14
<b>Total Other Operating Expenses</b>	<b>84,367</b>	
<b>Total Operating Expenses</b>	<b>250,407</b>	
<b>NET OPERATING INCOME</b>	<b>(54,841)</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	646	23,828	125,843	5
Commercial Revenues	109	12,272	49,205	6
Industrial Revenues	12	1,080	5,314	7
Revenues from Public Authorities	9	1,645	6,158	8
<b>Total Measured Service to General Customers (622)</b>	<b>776</b>	<b>38,825</b>	<b>186,520</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)	1	394	5,871	11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>777</b>	<b>39,219</b>	<b>192,391</b>	

### 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)
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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)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,789	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,789</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
EQUIPMENT RENT	1,386	5
<b>Total Rent from Sewerage Property (634)</b>	<b>1,386</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	32,091	1
Power and Fuel for Pumping (821)	33,177	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)	9,996	7
Other Operating Supplies and Expenses (827)	29,128	8
Transportation Expenses (828)	1,512	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>105,904</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	83	11
Maintenance of Collection System Pumping Equipment (832)	3,764	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,001	13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>8,848</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	17,554	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,302	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>18,856</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,386	20
Outside Services Employed (852)	2,652	21
Insurance Expense (853)	5,990	22
Employees Pensions and Benefits (854)	18,272	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	1,622	<b>24</b>
Miscellaneous General Expenses (856)	1,510	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>32,432</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>166,040</b>	

**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	3,747	1
Local and School Tax Equivalent on Meters Charged by Water Department		575	2
PSC Remainder Assessment	PERCENT OF SALES	127	3
Other (specify): TAX EQUIVALENT ON METERS	ON 1/1 COST BASIS OF METERS	575	4
<b>Total tax expense</b>		<u><u>5,024</u></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)	
<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>COLLECTION SYSTEM</b>			
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)	524,013		7
Interceptor Mains and Accessories (314)	43,306		8
Force Mains (315)	123,017		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>690,336</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
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)	10,576		16
<b>Total Collection System Pumping Installations</b>	<b>142,724</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	529,268	8,362	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)	95,402	10,768	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)	
<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>COLLECTION SYSTEM</b>				
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)			524,013	7
Interceptor Mains and Accessories (314)			43,306	8
Force Mains (315)			123,017	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>690,336</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
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)			10,576	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>142,724</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)	4,900		532,730	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)	6,400		99,770	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)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>1,960,209</b>	<b>19,130</b>	
<b>GENERAL PLANT</b>			
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)	34,063		33
Other General Equipment (379)	26,162		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>60,225</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,853,494</b>	<b>19,130</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,853,494</b>	<b>19,130</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>11,300</b>	<b>0</b>	<b>1,968,039</b>
<b>GENERAL PLANT</b>			
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)			34,063 33
Other General Equipment (379)			26,162 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>60,225</b>
<b>Total utility plant in service directly assignable</b>	<b>11,300</b>	<b>0</b>	<b>2,861,324</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>11,300</b>	<b>0</b>	<b>2,861,324</b>

### 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	113	0	0	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	7,569	0	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
<b>Total Utility</b>	<b>78,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,913</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

Account 826 - Additional chemicals used in attempts to solve BOD problems

Account 832 - Less maintenance required in 2002. PY included extensive pump repairs.

Account 833 - Less maintenance required 2001.

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### Sewer Utility Plant in Service (Page S-07)

Account 339 - Equipment replaced as a result of electrical storm.

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